



# Auditor- Controller/Treasurer Tax Collector

## COUNTY OF TULARE AGENDA ITEM

### BOARD OF SUPERVISORS

LARRY MICARI  
District One

PETE VANDER POEL  
District Two

AMY SHUKLIAN  
District Three

EDDIE VALERO  
District Four

DENNIS TOWNSEND  
District Five

**AGENDA DATE:** September 17, 2024

Public Hearing Required	N/A
Scheduled Public Hearing w/Clerk	N/A
Published Notice Required	N/A
Advertised Published Notice	N/A
Meet & Confer Required	N/A
Budget Transfer (Aud 308) attached	N/A
Personnel Resolution attached	N/A
Agreement(s) attached	N/A

CONTACT PERSON: Sylvia Seay PHONE: 559-636-5280

**SUBJECT:** Approve Resolution for Tax Rates for Fiscal Year 2024/25

### **REQUEST(S):**

That the Board of Supervisors:

1. Approve the rate of taxation of the State and County for fiscal year 2024/25 to be collected upon the taxable property of the County of Tulare, State of California, at the rate of \$1 per \$100 of assessed valuation. Article XIII California Constitution.
2. Approve the tax rates as shown on Schedule A. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the unitary and operating non-unitary property of the County of Tulare, State of California, as computed pursuant to the provision of law. Revenue and Taxation Code Section 100.
3. Approve the tax rates as shown on Schedule B. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount to pay the principal and interest on the bonds and for special purposes for said school districts. Revenue and Taxation Code Section 93.
4. Approve the Special District Tax Rates as shown on Schedule C. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts. Revenue and Taxation Code Section 93.
5. Approve and accept the Statement of the Valuation of the Property in Tulare County as compiled by the County Auditor-Controller/Treasurer-Tax Collector (Auditor) and filed with this Board. Government Code 25254(a).

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**SUMMARY:**

Government Code Section 29100 requires the Board to annually adopt by resolution and then levy the ad valorem tax rates on the secured roll, not to exceed one-percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. Article XIII A Section 1(a) limits the ad valorem tax on real property to not more than one percent of the full cash value of such property. Section 93 of the Revenue and Taxation Code limits for local agencies and schools K-14 ad valorem levy for voter approved bond indebtedness to the annual installments necessary. Section 100 of the Revenue and Taxation Code requires the County to establish one countywide tax rate area for all unitary and operating non-unitary and establishes regulated railway and qualified unitary tax procedures.

The Board is required to adopt and levy the debt service tax rates for voter-approved indebtedness of the County, schools, and special districts, detailed on schedules A through C. The attached statement of valuations is provided per Government Code 25254(a).

Schedule C lists the special districts which calculated and submitted their respective tax rates to the Auditor along with their governing body's signed resolution authorizing the tax rate. Each local agency assumes responsibility for the validity of the property tax rates to be in conformance with the legal requirements. Schedule D is provided for informational purposes only and the rates are set and approved by Joint County Board of Supervisors (Fresno, Kings, and Kern Counties). Joint County districts have geographical boundaries that intersect with Tulare County. The County of control, as determined by the State Board of Equalization, has the legal authority to set the tax rates and it submits the tax rates to the Auditor's Office to be levied.

Proposition 13 passed by California voters in 1978 set the property tax rate at 1% of the full cash value statewide. Additional taxes levied in excess of the 1% require voter approval. The calculation of property tax rates involves the compilation of data from various sources. The Auditor's Office calculated the property tax rates for General Obligation Bonds of all school districts in the County. The assessed values of all property within the sphere of influence of each jurisdiction together with the scheduled annual debt service payment of principal and interest due during the year are factors in the calculation of the property tax rates.

**FISCAL IMPACT/FINANCING:**

The tax rates are required to be adopted on or before October 3 of each year per Government Code 29100. When approved, the tax rates generate the collections necessary to fund County services and the annual debt service payment requirements for the schools and special districts.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the Organizational Performance initiative to provide the public with accessible high-quality information services that are timely and responsive. This administrative function supports the County's initiative by accurately and timely establishing the property tax rates.

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**ADMINISTRATIVE SIGN-OFF:**

/S/Cass Cook

Cass Cook

Auditor-Controller/Treasurer-Tax Collector

Cc: County Administrative Office

Attachments: Attachment A - Schedules A-D  
Statement of Valuation