



# MARIPOSA COUNTY

Auditor • (209) 966-7606



## RESOLUTION - ACTION REQUESTED 2019-505

MEETING: August 27, 2019  
TO: The Board of Supervisors  
FROM: Luis Mercado, Auditor  
RE: County of Mariposa Property Tax Rate Approval 2019-20

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### RECOMMENDATION AND JUSTIFICATION:

Adopt a resolution establishing property tax rates for the County of Mariposa 2019/20 fiscal year Secured tax roll.

Beginning in fiscal year 2017/18, an additional tax rate was applied to properties belonging to the Mariposa County Unified School District. This additional tax is for the purpose of raising adequate debt service funds to make principal and interest payments on general obligation bonds issued by the Mariposa County Unified School District, approved by the voters of Mariposa County during the November 2016 Election. According to Article XIII A, Section 1(b) of the California Constitution, debt service tax rates can be levied to provide taxing jurisdictions with the necessary revenue to pay annual principal and interest charges on any bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds (2/3) of the voting public. The amount to be raised includes a reserve equal to the next six months of principal and interest payments due after the end of fiscal year 2019/20 as well as a 2% increase to account for delinquency. These additions are to ensure there are adequate funds to make principal and interest payments on the bond in a timely manner.

In fiscal year 2019/20, the Secured debt service rate for the Mariposa County Unified School District General Obligation Bond Election of 2016, Series A is 0.013021% (\$13.021 per \$100,000 assessed valuation). The Secured debt service rate for the Mariposa County Unified School District General Obligation Bond Election of 2016, Series B is 0.021426% (\$21.426 per \$100,000 assessed valuation). Fiscal Year 2019/20 will be the first year that there is debt service collected on Series B bonds, which were issued in November of 2018. The debt service rate for the Unitary/State Board Roll is 0.036945% (\$36.945 per \$100,000 assessed valuation). According to Revenue and Taxation Code Section 100, debt service rates are to be calculated for Unitary and operating nonunitary property based on the previous year's debt service rate.

The Auditor's Office anticipates that applying these tax rates will generate

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approximately \$765,065 in debt service funds for the school bond.

### **BACKGROUND AND HISTORY OF BOARD ACTIONS:**

Each year, pursuant to Government Code Sections 29100 - 29106 inclusive, the Board of Supervisors has adopted a resolution establishing the tax rate of 1% of the cash value of the secured property within the county. As stated above, beginning in fiscal year 2017/18 there was an additional tax rate percentage for tax rate areas subject to the Mariposa County Unified School District General Obligation Bonds approved during the November 2016 Election.

### **ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Not approving this resolution would mean that Mariposa County is out of compliance with Government Code Sections 29100 - 29106.

### **ATTACHMENTS:**

**Tax rate adoption for secured taxes 2019-20 (PDF)**

**RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]**

**MOVER:** Kevin Cann, District IV Supervisor

**SECONDER:** Rosemarie Smallcombe, District I Supervisor

**AYES:** Smallcombe, Jones, Long, Cann, Menetrey

**MARIPOSA COUNTY RESOLUTION NO. 2019-505**

**A RESOLUTION ADOPTING THE BASIC TAX RATE FOR THE COUNTY OF MARIPOSA AND THE RATES FOR THE MARIPOSA COUNTY UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS FOR FISCAL YEAR 2019/20**

**WHEREAS**, Government Codes §29100 – 29106 require that tax rates be set and approved by the Board of Supervisors of Mariposa County, a political subdivision of the State of California.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of Mariposa County, State of California, that the tax rates be adopted as follows:

The ad valorem property tax rate for the County of Mariposa is 1% of the assessed value (\$1,000 per \$100,000 assessed valuation) for the 2019/20 fiscal year, tax year 2019, with bond rates to be ADDED to the 1% rate as follows:


The additional tax rate for the Mariposa County Unified School District General Obligation Bond Election of 2016, Series A is affixed at 0.013021% of the Secured assessed value (\$13.021 per \$100,000 assessed valuation) for the 2019/20 fiscal year, tax year 2019.

The additional tax rate for the Mariposa County Unified School District General Obligation Bond Election of 2016, Series B is affixed at 0.021426% of the Secured assessed value (\$21.426 per \$100,000 assessed valuation) for the 2019/20 fiscal year, tax year 2019.


The additional tax rate for the Mariposa County Unified School District General Obligation Bond Election of 2016, Series A and Series B is affixed at 0.036945% of the Unitary/State Board Roll (\$36.945 per \$100,000 assessed valuation) for the 2019/20 fiscal year, tax year 2019.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of Mariposa on this 27th day of August 2019 by the following vote:

AYES: SMALLCOMBE, JONES, LONG, CANN, MENETREY  
NOES: NONE  
ABSENT: NONE  
ABSTAINED: NONE

  
Miles Menetrey, Chair  
Mariposa County Board of Supervisors

ATTEST:

  
Rene LaRoche, Clerk of the Board

APPROVED AS TO FORM:

  
Steven Dahlem, County Counsel