

**COUNTY OF SOLANO
 OFFICE OF THE AUDITOR-CONTROLLER
 TAX RATES
 PER 100.00 OF FULL CASH VALUE**

2017-18

Unitary & Operating Non-Unitary Tax Rate (TRA 1):

0013	1% Rate	0.997000
0306	Voter Debt	0.623400
	Total	<u>1.620400</u>

Unitary Railroads Tax Rate (TRA 2):

0014	1% Rate	0.997000
0307	Voter Debt	0.623400
	Total	<u>1.620400</u>

Qualified Property Tax Rate (TRA 95):

0015	1% Rate	0.997000
0308	Voter Debt	0.623400
	Total	<u>1.620400</u>

1% LIMITATION

0059	All Local Agencies & School Districts	1.000000
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CITY DEBT

0077	Fairfield - North Bay Aqueduct	0.004500
0079	Suisun - North Bay Aqueduct Debt Service	0.003335
0080	Vacaville-Paramedic/NBA	0.030670

SCHOOL BOND DEBT

0395	Los Rios Community College District GOB	0.013000
0416	Davis Joint USD 2010 & 2011 Refunding Bonds	0.017000
0421	Winters Joint Unified 2010 Refunding Bonds	0.032000
0422	Winters JUSD 2014 GOB Series A	0.056000
0425	Winters JT USD 2017 GOB Ser A	0.060000
0441	Benicia USD 1991 Election, 1993 Issuance, Series B	0.053579
0443	Benicia USD 1991 Election, 1997 Refunding Series A	0.025610
0447	Benicia USD 1997 Election, 2000 Issuance, Series B	0.002321
0450	Benicia USD 1997 Election, 2001 Issuance, Series C	0.006533
0461	Vallejo USD Measure A 2002-Refunding	0.054504
0468	River Delta SFID No 1	0.012500
0469	River Delta SFID No 2	0.071700
0476	Solano Community College GOB Election 2002, Series-2006B	0.000815
0479	San Joaquin Delta Community College Series 2008B GOB	0.015500
0480	Benicia USD Refunding Series 2011	0.010752
0481	Fairfield-Suisun USD GOB 2011 Refunding	0.016230
0482	Dixon USD 2012 GOB Refunding	0.092243
0483	Fairfield-Suisun USD 2012 GO Refunding Bonds	0.024022
0484	Solano Community College GOB 2012 Series A	0.004865
0485	Solano Community College GOB 2012 Series B	0.002929
0486	Vacaville USD 2014 GOB Refunding	0.018873
0487	Solano Community College 2014 GOB Refunding Series A	0.001763
0488	Solano Community College 2014 GOB Refunding Series B	0.014053
0489	San Joaquin Community College Series 2014C GOB	0.001800
0490	Ben USD 2014 GOB Series A	0.018864
0491	Vacaville USD 2014 GOB Refunding Series B	0.013058
0492	Vacaville USD 2014 GOB Refunding Series C	0.016660
0493	Vacaville USD GOB 2014 Series A	0.052376
0494	FFSS USD GOB 2016 Series A	0.055580
0495	Ben USD 2014 GOB Series B	0.008216
0496	San Joaquin Community College GOB 2015 Refunding	0.000700
0499	Vallejo USD 2017 GOB Refunding	0.014525

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TAX RATES
PER 100.00 OF FULL CASH VALUE

2017-18

DISTRICT & SPECIAL DISTRICT DEBT

0109	Somerset I/II	0.060000
0118	Woodridge	0.071000
0119	College Hills	0.100000
0121	Costa del Rio (Seaview)	0.287000
0122	Town & Country I	0.095000
0163	Monica Place	0.187000
0171	Sommerset III	0.114000
0172	Hunter Ranch I/II	0.100000
0187	Greenmont-Seaport Hills	0.032000
0188	Summit II	0.095000
0189	Cimmaron Hills-Madigan	0.162000
0191	Glen Cove I/II	0.190000
0192	Springtree-Fleming	0.195000
0193	Ridgecrest	0.115000
0318	Solano County Water Agency - State Water Project	0.020000
0324	Suisun City - Highway 12 Improvement Bonds Debt Service	0.014128
0354	Benicia Refunding GOB Series 2012	0.005800
	Total	<u>8.531204</u>



Solano County

675 Texas Street
Fairfield, California 94533
www.solanocounty.com

Meeting Minutes - Action Only Board of Supervisors

*John M. Vasquez (Dist. 4), Chair
(707) 784-6129*

*Erin Hannigan (Dist. 1), Vice-Chair
(707) 553-5363*

*Monica Brown (Dist. 2)
(707) 784-3031*

*James P. Spering (Dist. 3)
(707) 784-6136*

*Skip Thomson (Dist. 5)
(707) 784-6130*

Tuesday, September 12, 2017

8:30 AM

Board of Supervisors Chambers

- 13 [17-651](#) Adopt a resolution setting the property tax rates for the County of Solano, cities, schools and applicable special districts for FY2017/18

Adopted

Enactment No: Resolution 2017-177



Agenda Submittal

Agenda #: 13 **Status:** Consent Calendar
Type: Resolution **Department:** Auditor-Controller
File #: 17-651 **Contact:** Simona Padilla-Scholtens, 784-6287
Agenda date: 9/12/2017 **Final action:**
Title: Adopt a resolution setting the property tax rates for the County of Solano, cities, schools and applicable special districts for FY2017/18
Governing body: Board of Supervisors
District: All
Attachments: 1. A - Resolution, 2. A1 - Exhibit 1

Date	Ver.	Action By	Action	Result
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Published Notice Required? Yes ___ No X
 Public Hearing Required? Yes ___ No X

DEPARTMENTAL RECOMMENDATION:

The Auditor-Controller's Office (ACO) recommends that the Board of Supervisors (BOS) adopt a resolution setting the property tax rates for the County of Solano, cities, schools and applicable special districts within the County of Solano for FY2017/18.

SUMMARY:

In accordance with Government Code section 29100, the BOS is required to set the property tax rates for the County of Solano, cities, schools, and applicable special districts within the County of Solano on or before October 3rd of each year. The Code requires the BOS to levy the rates of tax on the secured and unsecured rolls at not more than ONE DOLLAR (\$1.00) per ONE HUNDRED DOLLARS (\$100.00) of the full cash value of the property. Also, pursuant to Revenue and Taxation Code section 93(c), included in the tax rate schedule in Attachment "A", are the ad valorem tax rates for schools and applicable special districts to collect for the payment of the principal and interest on their respective voter- approved bonded indebtedness.

FINANCIAL IMPACT:

There is no financial impact in adopting this resolution. However, the action establishes the property tax rates necessary to levy taxes for the operations and debt service requirements of the County, cities, schools, and applicable special districts within the County of Solano for FY2017/18.

DISCUSSION:

Proposition 13 was passed by the California electorate in 1978 to set the property tax rate statewide at 1% of the full cash value of the property. Additional taxes levied in excess of 1% require voters' approval. The ACO calculates the property tax rates for the General Obligation Bonds of all school districts in the county. A school district may have a series of bond issues and the tax rate of each series is calculated separately. 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 the factors in the calculation of the property tax rates.

For cities and other local agencies, the respective entity calculates and submits their respective property tax rates to the ACO accompanied by an approved Resolution or Ordinance from the respective governing body. Each local agency is responsible for the validity and accuracy of the property tax rates to conform with the legal requirements.

The BOS approves the annual property tax rates to be levied on the property tax bills for the current fiscal year.

ALTERNATIVES:

The BOS could set different tax rates than those provided herein. However, they may impact the funds necessary to meet the current year's debt service obligations for the respective levying agencies. Therefore, this alternative is not recommended.

OTHER AGENCY INVOLVEMENT:

The affected cities, schools and applicable special districts have participated in the compilation of the data and the calculation of the respective tax rates contained in this report.

CAO RECOMMENDATION:

APPROVE DEPARTMENTAL RECOMMENDATION

RESOLUTION NO. 2017 - 177

RESOLUTION OF THE SOLANO COUNTY BOARD OF SUPERVISORS SETTING THE
RATES OF AND LEVYING COUNTY AND DISTRICT TAXES
FOR THE 2017-18 FISCAL YEAR

Whereas, the property tax rates of the County of Solano for the 2017-2018 fiscal year shall be adopted by the Board of Supervisors of the County of Solano at its meeting on September 12, 2017; and

Whereas, Government Code section 29100 provides that the board of supervisors of a county shall set the rates for the secured tax roll in that county, in accordance with the provisions of that section and subject to the limitations specified in California Constitution Article XIII A and Revenue and Taxation Code sections 93 and 100.

Resolved, the Solano County Board of Supervisors fixes and levies the rates of the County taxes for the 2017-2018 fiscal year as follows:

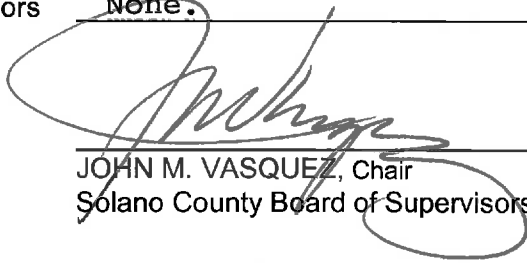
At the rate of ONE DOLLAR (\$1.00) on each ONE HUNDRED DOLLARS (\$100.00) of full value in the County as shown in the files and records of the Solano County Auditor-Controller, which are incorporated by this reference, fixing the rates of County, Cities and District taxes for 2017-2018 fiscal year. The tax rate of ONE DOLLAR (\$1.00) on each ONE HUNDRED DOLLARS (\$100.00) of taxable full value shall be added additional sums of the voter-approved bonds, assessments, and indebtedness of the County of Solano, Cities, School Districts, Districts and Special Districts within the County of Solano as provided by law and as are set forth on the attached Exhibit 1, which is incorporated by this reference.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on September 12, 2017 by the following vote:

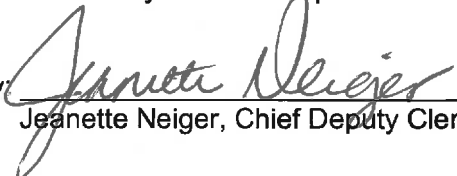
AYES: Supervisors Hannigan, Brown, Spering, Thomson
and Chair Vasquez

NOES: Supervisors None.

EXCUSED: Supervisors None.


JOHN M. VASQUEZ, Chair
Solano County Board of Supervisors

ATTEST:
BIRGITTA E. CORSELLO, Clerk
Solano County Board of Supervisors

By: 
Jeanette Neiger, Chief Deputy Clerk