

# The County of Yuba

**Auditor/Controller**

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**TO:** Board of Supervisors

**FROM:** Auditor/Controller, Richard Eberle

**SUBJECT:** Resolution Fixing tax rates for School and Special District indebtedness for fiscal year 2023-2024

**DATE:** 9/12/2023

**NUMBER:** 461/2023

## *Recommendation*

Adopt resolution fixing special tax rates for School District and Special District indebtedness for fiscal year 2023-2024.

## *Background*

Government Code section 29102 requires the Board of Supervisors to adopt tax rates and levy taxes for School and Special Districts for which a tax levy is carries on the regular County Assessment Roll on or before October 3rd of each year.

## *Discussion*

Each year the Board is required to adopt rates levied to collect debt service on voter approved indebtedness. These rates are calculated by the Yuba County Auditor-Controller for districts in Yuba County. In situations where Yuba County is not the lead county for the jurisdiction levying the tax (i.e. a school district headquartered in another county but which has portions of Yuba County within its jurisdiction), the debt service rates are calculated by the respective county and presented to Yuba County for approval and placement on the property tax bill.

## *Committee Action:*

This item is not taken to committee due to time constraints. Statute requires these rates to be approved on or before October 3rd.

*Fiscal Impact:*

While the county has not issued voter approved debt, various districts within Yuba County have issued such debt and require this levy to collect debt service necessary to meet their obligations.

General Fund Impact:	None
Non-General Fund Impact:	None
Source of Funds:	N/A

*Attachments*

Special District Tax Rates for 2023-2024