



Revision to ASR and/or Attachments

Date: 9/4/2019

To: Clerk of the Board of Supervisors

CC: County Executive Office

From: Salvador Lopez, Acting Auditor-Controller

Re: ASR Control #: 19-000873, Meeting Date 9/10/2019, Item No. # 1

Subject: Adoption of FY 2019-20 Property Tax Rates - revised Attachment A

RECEIVED
2019 SEP -5 PM 1:13
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF ORANGE
CALIFORNIA

Explanation:

ASR No. 19-000873 Adoption of FY 2019-20 Property Tax Rates was initially submitted for the Board of Supervisors meeting date of September 10, 2019, without the Attachment 1 (listing of the property tax rates) to the Resolution, Attachment A. Now, the FY 2019-20 property tax rates have been completed. Therefore, the Auditor-Controller would like to submit for inclusion to the ASR.

☐ Revised Recommended Action(s)

☐ Make modifications to the:

☐ Subject ☐ Background Information ☐ Summary ☐ Financial Impact

x ☒ Revised Attachments (attach revised attachment(s) and redlined copy(s))

Please replace the original Attachment A - placeholder with the revised Attachment A - Property Tax Board Rates 2019-20 Resolution. Thank you.

RESOLUTION OF THE BOARD OF SUPERVISORS OF
ORANGE COUNTY, CALIFORNIA
September 10, 2019

WHEREAS, the basic levy one-percent property tax rate and certain property tax rates for voter-approved general obligation indebtedness for school districts, and specific independently-governed special districts, are required to be adopted by the County Board of Supervisors pursuant to Government Code Section 29100, Education Code Section 15250, and various special district enabling statutes, with due allowance for anticipated changes to the assessed value rolls, property tax refunds, and delinquencies; and

WHEREAS, pursuant to Government Code Section 29103 it is the responsibility of the County Auditor to calculate the property tax rates; and

WHEREAS the Auditor-Controller has calculated the property tax rates for Fiscal Year 2019-20 in accordance with the aforementioned statutory provisions,

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby determines, declares, and resolves to:

Adopt the Fiscal Year 2019-20 Property Tax Rates as listed in Attachment 1 to this Resolution.

***PROPERTY TAX RATES FOR FY 2019-20
FOR TAXING AGENCIES IN
ORANGE COUNTY***

**COMPILED UNDER THE SUPERVISION OF
SALVADOR LOPEZ
ORANGE COUNTY ACTING AUDITOR-CONTROLLER**

***PROPERTY TAX RATES FOR FY 2019-20
SET BY
BOARD OF SUPERVISORS
COUNTY OF ORANGE***

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

(All Tax Rates Are Expressed As a Percentage of Assessed Value)

Basic Levy

County, Cities, Schools and Special Districts..... 1.00000

State Assessed Unitary (Rate is applicable to Public Utility, Regulated Railroad, Qualified Property)

Basic Levy..... 1.00000

Debt Service..... .28173

Total..... 1.28173

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

School Districts

<u>Elementary School Districts</u>	<u>Election Year/Bond Series</u>	<u>Tax Rate</u>
Anaheim	Election 2002 2005 Refunding.....	.02485
Anaheim	Election 2002 Series 2007.....	.00001
Anaheim	Election 2010 Series 2011.....	.00885
Anaheim	Election 2010 Series 2016.....	.00505
Anaheim	Election 2010 Series 2019C.....	.00254
Anaheim	Election 2016 Series 2018A.....	.01813
Buena Park	Election 1998 Series 1999A.....	.00901
Buena Park	Election 1998 Series 2000A.....	.00469
Buena Park	Election 1998 Series 2001A.....	.00001
Buena Park	Election 1998 2011 Refunding .....	.00180
Buena Park	Election 2014 Series 2014A & 2014B.....	.01112
Buena Park	Election 2014 Series 2017.....	.00929
Buena Park	Election 2014 Series 2018.....	.00001
Centralia	Election 2002 Series 2003A .....	.01777
Centralia	Election 2002 Series 2004A .....	.00884
Centralia	Election 2016 Series 2017A .....	.02110
Cypress	Election 2008 Series A.....	.01496
Cypress	Election 2008 Series B1 & B2 .....	.01461
Fountain Valley	Election 2016 Series 2017.....	.00460
Fountain Valley	Election 2016 Series 2019.....	.02151
Fullerton	Election 2002 Series 2005B.....	.00335
Fullerton	Election 2002 2010 Refunding.....	.01846
Huntington Beach	Election 2002 Series 2002A.....	.00001
Huntington Beach	Election 2002 Series 2003A.....	.00001
Huntington Beach	Election 2002 2014A & 2015A Refunding.....	.01412

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

School Districts (cont'd)

Huntington Beach	Election 2016 Series 2017A .....	.01315
Huntington Beach	Election 2016 Series 2018B .....	.00633
La Habra	Election 2000 Series 2000A 2015 Refunding.....	.01536
La Habra	Election 2000 Series 2001A.....	.00298
La Habra	Election 2000 Series 2002A.....	.00410
La Habra	Election 2012 Series A.....	.00160
La Habra	Election 2012 Series 2015B.....	.00215
La Habra	Election 2012 Series 2017C.....	.00378
La Habra	Election 2012 Series 2018D.....	.00356
Lowell Joint *	Election 2018 Series 2019 .....	.02897
Magnolia	Election 2000 2005 2015 Refunding.....	.01174
Magnolia	Election 2010 Series 2011.....	.00590
Magnolia	Election 2010 Series 2013.....	.00381
Magnolia	Election 2010 Series 2016.....	.00577
Ocean View	Election 2016 Series 2017A.....	.02800
Savanna	Election 2008 Series A.....	.01826
Savanna	Election 2008 Series B.....	.01271
Savanna	Election 2012 Series A.....	.03035
Westminster	Election 2008 Series 2009.....	.02238
Westminster	Election 2008 Series 2013A.....	.00207
Westminster	Election 2008 Series 2013B.....	.00001
Westminster	Election 2016 Series 2017A.....	.01000
Westminster	Election 2016 Series 2018B.....	.01274

* Rate provided by LA County

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

School Districts (cont'd)

High School Districts

Anaheim	Election 2002 Series 2002A 2015 Refunding.....	.01481
Anaheim	Election 2002 Series 2003 Refunding.....	.00310
Anaheim	Election 2014 Series 2015.....	.00326
Anaheim	Election 2014 Series 2018.....	.01437
Anaheim	Election 2014 Series 2019.....	.00414
Fullerton	Election 2002 2010 Refunding.....	.00701
Fullerton	Election 2002 2013 Refunding.....	.00390
Fullerton	Election 2014 Series 2015A.....	.00597
Fullerton	Election 2014 Series 2017B.....	.00410
Fullerton	Election 2014 Series 2018C.....	.00680
Fullerton	Election 2014 Series 2019D.....	.00001
Huntington Beach	Election 2004 Series 2004A 2013 Refunding.....	.02246
Huntington Beach	Election 2004 Series 2005.....	.00001
Huntington Beach	Election 2004 Series 2007 2015 Refunding.....	.00079

Unified School Districts

Brea-Olinda	Election 1999 Series 2003A 2011 Refunding.....	.00607
Brea-Olinda	Election 1999 Series 1999A 2010 Refunding.....	.01684
Capistrano SFID #1	Election 1999 Series 2001B.....	.00388
Capistrano SFID #1	Election 1999 2012 Refunding.....	.00357
Garden Grove	Election 2010 Series A .....	.00189
Garden Grove	Election 2010 Series B .....	.01578
Garden Grove	Election 2010 Series C .....	.01998
Garden Grove	Election 2016 Series 2017.....	.03156
Garden Grove	Election 2016 Series 2019.....	.00001

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

School Districts (cont'd)

Irvine SFID #1	Election 2016 Series 2016A .....	.02370
Irvine SFID #1	Election 2016 Series 2018B .....	.00163
Laguna Beach	Election 2001 2010 Refunding.....	.01266
Los Alamitos SFID #1	Election 2008 Series 2009 2015 Refunding.....	.01754
Los Alamitos SFID #1	Election 2008 Series 2010B .....	.00001
Los Alamitos SFID #1	Election 2008 Series 2010C .....	.00078
Los Alamitos SFID #1	Election 2008 Series D .....	.01268
Los Alamitos SFID #1	Election 2008 Series E .....	.01415
Los Alamitos SFID #1	Election 2008 Series F .....	.00192
Los Alamitos SFID #1	Election 2018 Series A .....	.03282
Newport-Mesa	Election 2000 Series 2010 Refunding.....	.00811
Newport-Mesa	Election 2005 Series 2007.....	.00541
Newport-Mesa	Election 2005 Series 2011 2017 Refunding.....	.00203
Newport-Mesa	Election 2005 Series 2017.....	.00127
Orange	Election 2016 Series 2018.....	.02288
Placentia-Yorba Linda	Election 2002 Series 2002A.....	.01304
Placentia-Yorba Linda	Election 2002 Series 2004B.....	.00001
Placentia-Yorba Linda	Election 2002 Series 2005C.....	.00001
Placentia-Yorba Linda	Election 2002 2012 Refunding.....	.01108
Placentia-Yorba Linda	Election 2008 Series A.....	.01515
Placentia-Yorba Linda	Election 2008 Series B & C.....	.00001
Placentia-Yorba Linda	Election 2008 Series D.....	.00077
Placentia-Yorba Linda	Election 2008 Series E.....	.00260
Placentia-Yorba Linda	Election 2008 Series Q.....	.00581

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

School Districts (cont'd)

Rowland Heights Joint *	Election 2012 Series A.....	.01298
Rowland Heights Joint *	Election 2012 Series B.....	.01411
Saddleback Valley	Election 2004 Series 2004A 2013 Refunding.....	.01349
Saddleback Valley	Election 2004 Series 2007A 2016 Refunding.....	.00684
Saddleback Valley	Election 2004 Series 2013A.....	.00148
Saddleback Valley	Election 2004 Series 2016A.....	.00114
Santa Ana	Election 1999 Series 2002A 2012 Refunding.....	.00202
Santa Ana	Election 1999 Series 2002B.....	.00900
Santa Ana	Election 1999 2009 Refunding.....	.00684
Santa Ana	Election 1999 2010 Refunding.....	.00395
Santa Ana	Election 2008 Series A.....	.01751
Santa Ana	Election 2008 Series B.....	.00001
Santa Ana	Election 2008 Series C.....	.00339
Santa Ana	Election 2008 Series D.....	.00579
Santa Ana	Election 2008 Series E.....	.00246
Santa Ana	Election 2008 Series F.....	.00058
Santa Ana	Election 2018 Series 2019.....	.02145
Tustin SFID #2002-1	Election 2002 Series C 2015 Refunding.....	.01130
Tustin SFID #2002-1	Election 2002 Series D & D1 2016 Refunding.....	.00712
Tustin SFID #2008-1	Election 2008 Series A & A1.....	.00696
Tustin SFID #2008-1	Election 2008 Series B.....	.01068
Tustin SFID #2008-1	Election 2008 Series C.....	.00786
Tustin SFID #2008-1	Election 2008 Series D.....	.00419
Tustin SFID #2012-1	Election 2012 Series A.....	.00493
Tustin SFID #2012-1	Election 2012 Series 2018B.....	.01072

* Rates provided by LA County

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

School Districts (cont'd)

Community College Districts

Coast	Election 2002 Series 2003A 2005 2013B Refunding.....	.00455
Coast	Election 2002 Series 2006B 2013A Refunding.....	.00666
Coast	Election 2002 Series 2006C 2015 Refunding.....	.00324
Coast	Election 2012 Series 2013A&B.....	.00554
Coast	Election 2012 Series 2016C.....	.00194
Coast	Election 2012 Series 2017D.....	.00906
Coast	Election 2012 Series 2017E.....	.00001
North Orange County	Election 2002 Series 2003B.....	.00001
North Orange County	Election 2002 2005 Refunding.....	.01512
North Orange County	Election 2014 Series 2016A.....	.00001
North Orange County	Election 2014 Series 2019B.....	.00895
Rancho Santiago	Election 2002 2005 & 2011 Refunding.....	.00886
Rancho Santiago	Election 2002 Series 2005B.....	.00367
Rancho Santiago	Election 2002 Series 2006C 2013 Refunding.....	.00838
Rancho Santiago	Election 2002 2012 Refunding.....	.00727
Rancho Santiago SFID #1	Election 2012 Series A.....	.00466
Rancho Santiago SFID #1	Election 2012 Series B.....	.01716
Rancho Santiago SFID #1	Election 2012 Series C.....	.00178
South Orange County	--	--

***PROPERTY TAX RATES FOR FY 2019-20
SET BY
LOCAL TAXING AGENCIES
COUNTY OF ORANGE***

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

INDEBTEDNESS RATES

Cities

Brea - Paramedics Tax Override, Election 1978.....	.04500
Garden Grove - Paramedics Tax Override, Election 1974 - Basic Area.....	.08000
Huntington Beach-Employee Retirement Tax Override, Election 1966.....	.01500
San Juan Capistrano, Election 2008.....	.02252

California Water Districts

Metropolitan Water District - Anaheim City.....	.00350
Metropolitan Water District - Fullerton City.....	.00350
Metropolitan Water District - Santa Ana City.....	.00350
Municipal Water District of Orange County - Remainder of MWD of OC.....	.00350
Metropolitan Water District - Western Municipal Water District 15th Fringe Area.....	.19100
Irvine Ranch Improvement District No. 112.....	.03000
Irvine Ranch Improvement District No. 113.....	.04000
Irvine Ranch Improvement District No. 125.....	.01300
Irvine Ranch Improvement District No. 153.....	.02000

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20

INDEBTEDNESS RATES

California Water Districts (cont'd)

Irvine Ranch Improvement District No. 185.....	.02300
Irvine Ranch Improvement District No. 188.....	.07350
Irvine Ranch Improvement District No. 212.....	.04500
Irvine Ranch Improvement District No. 213.....	.05900
Irvine Ranch Improvement District No. 225.....	.01500
Irvine Ranch Improvement District No. 240.....	.01500
Irvine Ranch Improvement District No. 252.....	.00001
Irvine Ranch Improvement District No. 253.....	.02100
Irvine Ranch Improvement District No. 285.....	.03050
Irvine Ranch Improvement District No. 288.....	.01000
Moulton-Niguel Improvement District No. 7.....	.03072
Santa Margarita Improvement District No. 2.....	.01100
Santa Margarita Improvement District No. 3.....	.21700
Santa Margarita Improvement District No. 4.....	.06910
Santa Margarita Improvement District No. 4A.....	.16450

PROPERTY TAX RATES FOR FISCAL YEAR 2019-20**INDEBTEDNESS RATES****California Water Districts (cont'd)**

Santa Margarita Improvement District No. 4B.....	.13990
Santa Margarita Improvement District No. 4C.....	.01990
Santa Margarita Improvement District No. 4D.....	.02030
Santa Margarita Improvement District No. 4E.....	.04360