



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 9/12/2017

Agenda Placement: 6P

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller  
**REPORT BY:** Christy Redford, Property Tax Specialist - 707 253-4577  
**SUBJECT:** Tax Rates for Fiscal Year 2017-2018

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### **RECOMMENDATION**

Auditor-Controller requests adoption of a resolution establishing the tax rates for the Fiscal Year 2017-2018 Secured Tax Roll.

### **EXECUTIVE SUMMARY**

This agenda item establishes the tax rates for Fiscal Year 2017-2018.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	General Fund receives a share of county property taxes.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	California statute requires the Board of Supervisors to approve tax rates annually.
Consequences if not approved:	If this item is not approved, the County would be in violation of State law requiring the annual approval of tax rates.

Additional Information:

**ENVIRONMENTAL IMPACT**

**ENVIRONMENTAL DETERMINATION:** The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

**BACKGROUND AND DISCUSSION**

This item is specifically exempt from the voting requirements of Article XIIC of the California Constitution because it is an assessment or property related fee imposed in accordance with the provisions of Article XIID.

In California, the property tax rates must be adopted on or before October 3rd of each year. Please see Attachment A for the resolution detailing the specific tax rates for Fiscal Year 2017-2018. As established by Proposition 13, the limit on property tax is 1% (\$1.00 per \$100) of the assessed value for local and state assessed property. Additional tax rates are established on an annual basis for voter approved debt and other initiatives if applicable.

**SUPPORTING DOCUMENTS**

A . Attachment A Tax Rates 2017-18

CEO Recommendation: Approve

Reviewed By: Bret Prebula