



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Betsy Dirks
District No. 1

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District No. 2
Vice Chair

Peter Hernandez
District No. 3
Chair

Bob Tiffany
District No. 4

Bea Gonzales
District No. 5

Item Number: 2.2

MEETING DATE: 09/13/2022

DEPARTMENT: AUDITOR/CONTROLLER

AGENDA ITEM PREPARER: Leann Godinez

DEPT HEAD/DIRECTOR: Joe Paul Gonzalez

SUBJECT:

AUDITOR-CONTROLLER - J.P. GONZALEZ

Adopt Resolution Fixing and Levying Fiscal Year 2022-2023 General and Debt Service Taxes and Special Assessments.

SBC FILE NUMBER: 608

RESOLUTION NO: 2022-105

AGENDA SECTION:

CONSENT AGENDA

BACKGROUND/SUMMARY:

Under Government Code Section 29100, the Board of Supervisors is required to adopt by resolution the tax rates for the current year secured property tax roll, not to exceed the 1% limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. Under the January 2010 revision, Section 29100 requires the Board to adopt the rates on or before October 3rd each year. For voter approved indebtedness, the Board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirements. The Auditor must determine that an adequate rate has been set to support the annual debt service requirements and necessary bond reserves.

Government Code Section 29101 requires that the Board levy rates on the appropriate taxable property in the County. Section 29101 states, "after adopting the rates, the Board shall levy the taxes upon the taxable property of the County in specific sums in terms of the rates so adopted. Each rate is set upon the full assessed valuation of property and only upon property which is legally subject to such tax".

RESOLUTION OR ORDINANCE NEEDED FOR THIS ITEM:

Yes

CONTRACT NEEDED FOR THIS ITEM:

N/A

CONTRACT AND RFP HISTORY:

N/A

LAST CONTRACT AMOUNT OR N/A:

N/A

STATE IF THIS IS A NEW CONTRACT/ HOW MANY PAST AMENDED CONTRACTS/ OR N/A:

N/A

STRATEGIC PLAN GOALS: 1. Operational Development & Excellence

Yes

STRATEGIC PLAN GOALS: 2. Planning And Sustainable Growth

Yes

STRATEGIC PLAN GOALS: 3. Technology

No

STRATEGIC PLAN GOALS: 4. Community Engagement

No

STRATEGIC PLAN GOALS: 5. Health & Safe Community

No

BUDGETED:

N/A

BUDGET ADJUSTMENT NEEDED:

N/A

SOURCE OF FUNDING:

N/A

UNFUNDED MANDATE:

N/A

SBC BUDGET LINE ITEM NUMBER:

N/A

CURRENT FY COST:

N/A

STAFF RECOMMENDATION:

1. Approve FY2022/2023 tax rates, direct assessments, and debt service rates.
2. Authorize the levy of these rates against the taxable secured property within the County, which is subject to each rate.
3. Adopt the Resolution, which establishes the FY2022/2023 tax rates as shown in Appendix A.

ATTACHMENTS:

[APPENDIX A](#)

[FY 22-23 Tax Rate Resolution](#)