

RESOLUTION NO. 14- 8004

**A RESOLUTION ADOPTING THE BASIC TAX RATE FOR PLUMAS COUNTY AND THE RATES FOR THE PLUMAS UNIFIED SCHOOL DISTRICT AND THE PLUMAS DISTRICT HOSPITAL BONDS FOR FISCAL YEAR 2014/15**

**WHEREAS**, Government Code §29100 requires that the tax rates be set and approved by the Board of Supervisors.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors, County of Plumas, State of California, as follows:

The ad valorem property tax rate for Plumas County is 1% of the assessed value (\$1,000.00 per \$100,000 of assessed value) for the 2014/15 fiscal year, tax year 2014, with the bond rates to be ADDED to the 1% rate as follows:

The additional tax rates for the Plumas Unified School District Bond are affixed at 0.03316% of the Secured assessed value (\$33.16 per \$100,000 of assessed value) and 0.03149% of the Unsecured assessed value for the fiscal year 2014/15, tax year 2014.

The additional tax rates for the Plumas District Hospital Bond, as calculated and approved, by resolution, by the Plumas District Hospital's Board, are affixed at 0.02833% of the Secured assessed value (\$28.33 per \$100,000 of assessed value) and 0.02763% of the Unsecured assessed value for the fiscal year 2014/15, tax year 2014.

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at 0.03838% (\$38.38 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2014/15, tax year 2014.

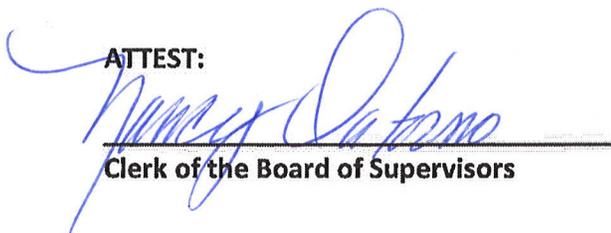
The foregoing, Resolution No. 14- 8004, was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 16<sup>th</sup> day of September, 2014 by the following vote:

**AYES:** SUPERVISORS THRALL, GOSS, SIMPSON, SWOFFORD, KENNEDY

**NOES:** NONE

**ABSENT:** NONE

  
\_\_\_\_\_  
**Chair, Board of Supervisors**

**ATTEST:**  
  
\_\_\_\_\_  
**Clerk of the Board of Supervisors**

**PLUMAS COUNTY**  
**Calculation of Unitary Average Tax Rate**  
**FY 2014/15 | Tax Year 2014**

FY 2014/15 Ad Valorem Secured	\$ 3,207,173,670.00	A
Plus Utility	\$ 493,638,501.00	B
Plus HOE	\$ 33,009,853.00	C
<b>Total Secured, Utility, &amp; HOE</b>	<b>\$ 3,733,822,024.00</b>	<b>D</b>
Times the 1% Tax Rate	1.00000%	
<b>FY 2014/15 Gross County Wide Tax (Less Unsecured)</b>	<b>\$ 37,338,220.00</b>	
Divided by Secured Ad Valorem (see above 'D')	\$ 3,733,822,024.00	
<b>Unitary Rate - Countywide Tax Divided by Secured Ad Valorem - R&amp;T Code 98.9(b)(1)</b>	<b>1.00000%</b>	
Prior Year Unitary Debt Service Rate	0.03804%	F
Countywide Secured (including HOE) Debt Service Levy 2013/14 ( <i>immediate prior fiscal year</i> )	\$ 928,601.12	G
Countywide Secured (including HOE) Debt Service Levy 2012/13 ( <i>second prior fiscal year</i> )	\$ 920,486.11	H
<b>Percentage of Difference Between 2 Preceding Years</b>	<b>100.88160%</b>	
<b>Final Unitary Debt Service Tax Rate</b>	<b>0.03838%</b>	
Current Year Unitary Value	\$ 489,228,032.00	E
<b>Current Year Unitary Debt Service Levy</b>	<b>\$ 187,743.02</b>	<b>A1</b>

**PLUMAS COUNTY**  
**DEBT SERVICE**  
*Measure A School Bond*  
**FY 2014/15 | Tax Year 2014**

FY 2013/14 Bond Debt Requirement	\$	1,175,887.50
Unitary portion of Debt Service	\$	161,987.39
<b>Total Debt</b>	\$	<b>1,175,887.50</b>
Total left in fund from Prior Year	\$	(13,184.60)
Unitary Portion	\$	(161,987.39)
Unsecured Portion	\$	(25,264.49)
<b>Total Debt for Secured</b>	\$	<b>975,451.02</b>
<b>Total Unsecured Value</b>	\$	<b>92,966,637.00</b>
Minus 13.7% Delinquent Rate	\$	(12,736,429.27)
Unsecured Rate (Prior Year Sec Rate)		0.03149%
<b>Unsecured Portion</b>	\$	<b>25,264.49</b>
<b>Total Secured / Utility Value</b>	\$	<b>3,030,560,910.00</b>
Plus HOE	\$	32,185,253.00
Minus 4% Delinquent Rate	\$	(121,222,436.40)
<b>Total Value to collect on</b>	\$	<b>2,941,523,726.60</b>
<b>Secured Debt Service</b>	\$	<b>975,451.02</b>
<b>FY 2014/15 Secured Bond Rate</b>		<b>0.03316%</b>

## Debt Service - Plumas Hospital District

### Unitary portion of debt service

	2014/15 bond debt service	2014-15
	186,963.50	
1 Total Debt		186,963.50
2 Total left in fund after Aug 14 pymt		(36,813.32)
3 Unitary Portion		0.00
4 Unsecured Portion		(8,604.17)
5 Total Debt for Secured		141,546.01
6 Total Unsecured Value		35,796,542.00
7 Minus 13% delq rate		(4,653,550.46)
8 Unsec rate (prior yr sec rate)		0.0002763
9 Unsecured's portion		8,604.17
10 Total Secured/utility Value		531,786,922.00
11 Plus HOE/HOX		10,345,133.00
12 Minus 8% delq rate		(42,542,953.76)
13 Total Value to collect on		499,589,101.24
14 Secured Debt Svc		141,546.01
15 Secured Bond Rate		0.0002833

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**PLUMAS HOSPITAL DISTRICT**

**RESOLUTION No. 2014-3**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLUMAS HOSPITAL DISTRICT  
GENERAL OBLIGATION BONDS SERIES A  
PROPERTY TAX RATE 2014-2015**

NOW, THEREFORE BE IT RESOLVED that the President and Secretary of the Board of the Plumas Hospital District Board of Directors are hereby authorized and empowered to take all actions necessary or appropriate:

1. To authorize the Plumas County Tax Assessor's office to set the 2014-2015 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series A at \$0.0002833.

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PASSED AND ADOPTED this 4<sup>th</sup> day of September, 2014, by the following vote:

AYES: Director Wickman  
Director Satterfield  
Director Price  
Director Kimmel

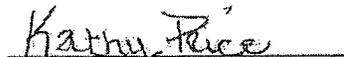
NAYES:

ABSENT: Director Flanigan



President, Board of Directors  
Plumas Hospital District

ATTEST:

  
Secretary, Board of Directors  
Plumas Hospital District

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The ad valorem property tax rate for Plumas County is 1% of the assessed value (\$1,000.00 per \$100,000 of assessed value) for the 2014/15 fiscal year, tax year 2014, with the bond rates to be ADDED to the 1% rate as follows:

I The additional tax rates for the Plumas Unified School District Bond are affixed at <sup>0.03316%</sup>~~0.03194%~~ of the Secured assessed value (<sup>33.16</sup>~~\$31.94~~ per \$100,000 of assessed value) and 0.03149% of the Unsecured assessed value for the fiscal year 2014/15, tax year 2014. (Reserve)

II The additional tax rates for the Plumas District Hospital Bond, as calculated and approved, by resolution, by the Plumas District Hospital's Board, are affixed at 0.02763% of the Secured <sup>28.33</sup>~~27.63~~ assessed value (\$<sup>28.33</sup>~~27.63~~ per \$100,000 of assessed value) and 0.03207% of the Unsecured ~~0.03207%~~ 0.02763% assessed value for the fiscal year 2014/15, tax year 2014.

III The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at ~~0.03804%~~ (~~\$38.04~~ per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2014/15, tax year 2014.   
↓ 0.03838% (\$38.38 per 100,000)