

RESOLUTION NO. 16- 8183

**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 2016/17**

**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 2016/17 year, tax year 2016, 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 0.03028% of the Secured assessed value (\$30.28 per \$100,000 of assessed value) and 0.03166% of the Unsecured assessed value for the fiscal year 2016/17, tax year 2016.

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 0.03748% of the Secured assessed value (\$37.48 per \$100,000 of assessed value) and 0.02532% of the Unsecured assessed value for the fiscal year 2016/17 tax year 2016.

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at 0.03974% (\$39.74 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2016/17, tax year 2016.

The foregoing, Resolution No. 16- 8183 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 20<sup>th</sup> day of September, 2015 by the following vote:

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

**NOES:** NONE

**ABSENT:** NONE

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

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

**PLUMAS COUNTY**  
**DEBT SERVICE**  
*Measure A School Bond*  
**FY 2016/17 | Tax Year 2016**

FY 2016/17 Bond Debt Requirement	\$	1,218,737.50
Unitary portion of Debt Service	\$	172,004.48
<b>Total Debt</b>	\$	1,218,737.50
Total left in fund from Prior Year	\$	(43,336.32)
Unitary Portion	\$	(172,004.48)
Unsecured Portion	\$	(28,418.00)
<b>Total Debt for Secured</b>	\$	<b>974,978.70</b>
Total Unsecured Value	\$	104,009,198.00
Minus 13.7% Delinquent Rate	\$	(14,249,260.13)
Unsecured Rate (Prior Year Sec Rate)		0.03166%
<b>Unsecured Portion</b>	\$	<b>28,418.00</b>
Total Secured / Utility Value	\$	3,321,089,855.00
Plus HOE	\$	31,208,114.00
Minus 4% Delinquent Rate	\$	(132,843,594.20)
<b>Total Value to collect on</b>	\$	<b>3,219,454,374.80</b>
Secured Debt Service	\$	974,978.70
<b>FY 2016/17 Secured Bond Rate</b>		<b>0.03028%</b>

**PLUMAS COUNTY**  
**Calculation of Unitary Average Tax Rate**  
**FY 2016/17 | Tax Year 2016**

FY 2016/17 Ad Valorem Secured	\$ 3,400,855,173.00
Plus Utility	\$ 527,860,052.00
Plus HOE	\$ 31,208,114.00
<b>Total Secured, Utility, &amp; HOE</b>	<b>\$ 3,959,923,339.00</b>
Times the 1% Tax Rate	1.00000%
<b>FY 2016/17 Gross County Wide Tax (Less Unsecured)</b>	<b>\$ 39,599,233.00</b>
Divided by Secured Ad Valorem (see above 'D')	\$ 3,959,923,339.00
<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	0.04032%
Countywide Secured (including HOE) Debt Service Levy 2015/16 <i>immediate prior fiscal year</i>	\$ 961,503.58
Countywide Secured (including HOE) Debt Service Levy 2014/15 <i>second prior fiscal year</i>	\$ 975,451.02
<b>Percentage of Difference Between 2 Preceding Years</b>	<b>98.57015%</b>
<b>Final Unitary Debt Service Tax Rate</b>	<b>0.03974%</b>
Current Year Unitary Value	\$ 523,301,201.00
<b>Current Year Unitary Debt Service Levy</b>	<b>\$ 207,959.33</b>

PLUMAS COUNTY

8/26/2016

Allocation of Debt Service Revenue

FY 2016/17 | Tax Year 2016

	<i>i</i> data input x	<i>k</i> data input y	<i>m</i> Percentage	<i>o</i> data input z/1	<i>q</i> m*o	<i>s</i> calc	<i>t</i> calc 2
	Prior Year 15/16 Debt Service Revenue	Prior Year 15/16 Unitary Debt Service		Current Year Debt Requirement	Current Year Unitary Portion	Current Year Unitary Allocation	Current Year Debt Service Levy
School Bond	\$ 1,240,012.92 ✓	\$ 179,386.94 ✓	14.47%	\$ 1,218,737.50 ✓	\$ 176,309.12	82.71% ✓	\$ 172,004.48 ✓
Plumas Hospital	\$ 186,672.58 ✓	\$ 27,861.57 ✓	16.90%	\$ 254,758.00 ✓	\$ 43,054.10 ✓	17.29% ✓	\$ 35,954.85 ✓
	\$ 1,426,685.50 ✓	\$ 207,248.51 ✓	-	\$ 1,473,495.50 ✓	\$ 219,363.23	100.00%	\$ 207,959.33 ✓ from A1

**PLUMAS HOSPITAL DISTRICT**

**RESOLUTION No. 2016-6**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLUMAS HOSPITAL DISTRICT  
GENERAL OBLIGATION BONDS SERIES B  
PROPERTY TAX RATE 2016-2017**

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 2015-2016 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series B at \$0.0003748.

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PASSED AND ADOPTED this 1st day of September, 2016, by the following vote:

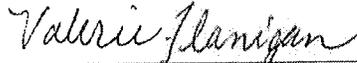
AYES: Bill Wickman  
Valerie Flanigan  
Mark Satterfield MD

NAYES: None

ABSENT: Kathy Price  
John Kimmel

  
\_\_\_\_\_  
Bill Wickman, Board of Directors  
Plumas Hospital District

ATTEST:

  
\_\_\_\_\_  
Secretary, Board of Directors  
Plumas Hospital District

### Debt Service - Plumas Hospital District

Note: Prepared and submitted by PDH

	2016/17 bond debt service	2016-17
	254,758.66	
1	<b>Total Debt</b>	254,758.66
2	<b>Total left in fund after Aug 15 pymt</b>	(43,669.55)
3	<b>Unitary Portion</b>	0.00
4	<b>Unsecured Portion</b>	(7,745.13)
5	<b>Total Debt for Secured Portion</b>	203,343.98
6	<b>Total Unsecured Value</b>	35,162,577.00
7	<b>Minus 13% delq rate</b>	(4,571,135.01)
8	<b>Unsec rate (prior yr sec rate)</b>	0.0002532
9	<b>Unsecured's portion</b>	7,745.13
10	<b>Total Secured/utility Value</b>	578,945,739.00
11	<b>Plus HOE/HOX</b>	9,886,178.00
12	<b>Minus 8% delq rate</b>	(46,315,659.12)
13	<b>Total Value to collect on</b>	<b>542,516,257.88</b>
14	<b>Secured Debt Svc</b>	203,343.98
15	<b>Secured Bond Rate</b>	<b>0.0003748</b>

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EXHIBIT A

DEBT SERVICE SCHEDULE

Interest Payment Date	Principal	Interest	Total
2/1/17	—	\$ 11,535.21	\$ 11,535.21
8/1/17	\$ 232,000	11,223.45	243,223.45
2/1/18	—	9,367.45	9,367.45
8/1/18	235,000	9,367.45	244,367.45
2/1/19	—	7,322.95	7,322.95
8/1/19	240,000	7,322.95	247,322.95
2/1/20	—	5,066.95	5,066.95
8/1/20	244,000	5,066.95	249,066.95
2/1/21	—	2,626.95	2,626.95
8/1/21	249,000	2,626.95	251,626.95
<b>TOTAL</b>	<b>\$1,200,000</b>	<b>\$71,527.26</b>	<b>\$1,271,527.26</b>

**County of Plumas**  
**AUDITOR CERTIFIED VALUES BY TAX BASE**  
**Model Num: final, Tax Year: 2016**  
**AIRCRAFT VALUES EXCLUDED**

TAX CODE:	10076	RR Debt Service		
VALUE BASE:	7	Net of All		
TYPE:	OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	3	0	3	
LOCAL			0	
UTILITY	52,216,999		52,216,999	
TOTAL	52,216,999		52,216,999	
PLUS HOX			0	
<b>TOTAL</b>	<b>52,216,999</b>		<b>52,216,999</b>	

TAX CODE:	10080	Plumas District Hospital Bond		
VALUE BASE:	7	Net of All		
TYPE:	OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	4,812	981	5,793	
LOCAL	577,835,956	35,162,577	612,998,533	
UTILITY	1,109,783		1,109,783	
TOTAL	578,945,739	35,162,577	614,108,316	
PLUS HOX	9,886,178	74,985	9,961,163	
<b>TOTAL</b>	<b>588,831,917</b>	<b>35,237,562</b>	<b>624,069,479</b>	

TAX CODE:	19930	Portola		
VALUE BASE:	7	Net of All		
TYPE:	OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	1,600	118	1,718	
LOCAL	101,332,535	3,857,904	105,190,439	
UTILITY	538,840		538,840	
TOTAL	101,871,375	3,857,904	105,729,279	
PLUS HOX	2,405,519		2,405,519	
<b>TOTAL</b>	<b>104,276,894</b>	<b>3,857,904</b>	<b>108,134,798</b>	

TAX CODE:	19940	East Quincy Services		
VALUE BASE:	7	Net of All		
TYPE:	OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	1,580	310	1,890	
LOCAL	219,704,438	8,314,886	228,019,324	
UTILITY	373,267		373,267	
TOTAL	220,077,705	8,314,886	228,392,591	
PLUS HOX	3,841,035	44,613	3,885,648	
<b>TOTAL</b>	<b>223,918,740</b>	<b>8,359,499</b>	<b>232,278,239</b>	

TAX CODE:	19960	Peninsula Fire		
VALUE BASE:	7	Net of All		
TYPE:	OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	3,493	523	4,016	
LOCAL	706,171,763	8,939,530	715,111,293	
UTILITY			0	
TOTAL	706,171,763	8,939,530	715,111,293	
PLUS HOX	1,806,000		1,806,000	
<b>TOTAL</b>	<b>707,977,763</b>	<b>8,939,530</b>	<b>716,917,293</b>	

TAX CODE:	19970	Seneca Hospital		
VALUE BASE:	7	Net of All		
TYPE:	OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	7,465	1,227	8,692	
LOCAL	1,385,089,780	36,614,807	1,421,704,587	
UTILITY	204,520		204,520	
TOTAL	1,385,294,300	36,614,807	1,421,909,107	
PLUS HOX	6,930,000		6,930,000	
<b>TOTAL</b>	<b>1,392,224,300</b>	<b>36,614,807</b>	<b>1,428,839,107</b>	

TAX CODE:	20001	COUNTY		
VALUE BASE:	7	Net of All		
TYPE:	SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	25,806	3,384	29,190	
LOCAL	3,316,531,004	101,256,977	3,417,787,981	
UTILITY	4,558,851		4,558,851	
TOTAL	3,321,089,855	101,256,977	3,422,346,832	
PLUS HOX	31,208,114	87,411	31,295,525	
<b>TOTAL</b>	<b>3,352,297,969</b>	<b>101,344,388</b>	<b>3,453,642,357</b>	

TAX CODE:	20100	BECKWOURTH CSA		
VALUE BASE:	7	Net of All		
TYPE:	SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	104	2	106	
LOCAL	7,870,859	4,392	7,875,251	
UTILITY			0	
TOTAL	7,870,859	4,392	7,875,251	
PLUS HOX	168,000		168,000	
<b>TOTAL</b>	<b>8,038,859</b>	<b>4,392</b>	<b>8,043,251</b>	

TAX CODE:	20110	BECKWOURTH FIRE		
VALUE BASE:	7	Net of All		
TYPE:	SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	561	42	603	
LOCAL	48,272,143	2,403,773	50,675,916	
UTILITY	5,058		5,058	
TOTAL	48,277,201	2,403,773	50,680,974	
PLUS HOX	322,000		322,000	
<b>TOTAL</b>	<b>48,599,201</b>	<b>2,403,773</b>	<b>51,002,974</b>	

TAX CODE:	20120	CENTRAL PLUMAS REC		
VALUE BASE:	7	Net of All		
TYPE:	SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>	
PARCEL COUNT	3,869	646	4,515	
LOCAL	504,654,486	16,196,524	520,851,010	
UTILITY	520,603		520,603	
TOTAL	505,175,089	16,196,524	521,371,613	
PLUS HOX	9,158,178	60,985	9,219,163	
<b>TOTAL</b>	<b>514,333,267</b>	<b>16,257,509</b>	<b>530,590,776</b>	