

RESOLUTION NO. 15- 8104

**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 2015/16**

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 2015/16 fiscal year, tax year 2015, 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 0.03166% of the Secured assessed value (\$31.66 per \$100,000 of assessed value) and 0.03316% of the Unsecured assessed value for the fiscal year 2015/16, tax year 2015.

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 0.02532% of the Secured assessed value (\$25.32 per \$100,000 of assessed value) and 0.02833% of the Unsecured assessed value for the fiscal year 2015/16, tax year 2015.

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at 0.04032% (\$40.32 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2015/16, tax year 2015.

The foregoing, Resolution No. 15-8104 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 15th day of September, 2015 by the following vote:

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

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors

PLUMAS COUNTY
DEBT SERVICE
Measure A School Bond
FY 2015/16 | Tax Year 2015

FY 2015/16 Bond Debt Requirement	\$ 1,197,987.50
Unitary portion of Debt Service	\$ 179,270.69
Total Debt	\$ 1,197,987.50
Total left in fund from Prior Year	\$ (30,174.81)
Unitary Portion	\$ (179,270.69)
Unsecured Portion	\$ (27,038.42)
Total Debt for Secured	\$ 961,503.58
Total Unsecured Value	\$ 94,483,521.00
Minus 13.7% Delinquent Rate	\$ (12,944,242.38)
Unsecured Rate (Prior Year Sec Rate)	0.03316%
Unsecured Portion	\$ 27,038.42
Total Secured / Utility Value	\$ 3,130,920,879.00
Plus HOE	\$ 31,440,332.00
Minus 4% Delinquent Rate	\$ (125,236,835.16)
Total Value to collect on	\$ 3,037,124,375.84
Secured Debt Service	\$ 961,503.58
FY 2015/16 Secured Bond Rate	0.03166%

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: final, Tax Year: 2015
AIRCRAFT VALUES EXCLUDED

TAX CODE: 00001 BASIC TAX
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	25,769	3,428	29,197
LOCAL	3,228,231,033	96,764,130	3,324,995,163
UTILITY	4,551,165		4,551,165
TOTAL	3,232,782,198	96,764,130	3,329,546,328
PLUS HOX	32,245,332	87,152	32,332,484
TOTAL	3,265,027,530	96,851,282	3,361,878,812

TAX CODE: 10001 Unitary Bond
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	25,769	3,428	29,197
LOCAL	3,228,231,033	96,764,130	3,324,995,163
UTILITY	4,551,165		4,551,165
TOTAL	3,232,782,198	96,764,130	3,329,546,328
PLUS HOX	32,245,332	87,152	32,332,484
TOTAL	3,265,027,530	96,851,282	3,361,878,812

TAX CODE: 10020 Beckwourth CSA
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	104	1	105
LOCAL	7,895,603	3,993	7,899,596
UTILITY			0
TOTAL	7,895,603	3,993	7,899,596
PLUS HOX	175,000		175,000
TOTAL	8,070,603	3,993	8,074,596

TAX CODE: 10040 Chester PUD - Zone A
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	1,232	184	1,416
LOCAL	143,522,774	6,933,202	150,455,976
UTILITY			0
TOTAL	143,522,774	6,933,202	150,455,976
PLUS HOX	2,618,000		2,618,000
TOTAL	146,140,774	6,933,202	153,073,976

TAX CODE: 10070 School Bond Measure A
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	24,657	3,350	28,007
LOCAL	3,126,770,982	94,396,369	3,221,167,351
UTILITY	4,149,897		4,149,897
TOTAL	3,130,920,879 ⁶	94,396,369	3,225,317,248
PLUS HOX	31,440,332 ⁷	87,152	31,527,484
TOTAL	3,162,361,211	94,483,521 ⁴	3,256,844,732

TAX CODE: 00002 Unitary Rate
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	20	0	20
LOCAL			0
UTILITY	514,055,711		514,055,711
TOTAL	514,055,711		514,055,711
PLUS HOX			0
TOTAL	514,055,711		514,055,711

TAX CODE: 10010 Plumas Unified School District
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	24,657	3,350	28,007
LOCAL	3,126,770,982	94,396,369	3,221,167,351
UTILITY	4,149,897		4,149,897
TOTAL	3,130,920,879	94,396,369	3,225,317,248
PLUS HOX	31,440,332	87,152	31,527,484
TOTAL	3,162,361,211	94,483,521	3,256,844,732

TAX CODE: 10030 Chester PUD
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	1,431	205	1,636
LOCAL	201,396,507	8,947,610	210,344,117
UTILITY			0
TOTAL	201,396,507	8,947,610	210,344,117
PLUS HOX	3,150,000		3,150,000
TOTAL	204,546,507	8,947,610	213,494,117

TAX CODE: 10050 Eastern Plumas Hospital
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	9,731	539	10,270
LOCAL	1,034,437,553	19,466,229	1,053,903,782
UTILITY	1,352,821		1,352,821
TOTAL	1,035,790,374	19,466,229	1,055,256,603
PLUS HOX	10,456,174		10,456,174
TOTAL	1,046,246,548	19,466,229	1,065,712,777

TAX CODE: 10075 Unitary Debt Service
VALUE BASE 7 Net of All
TYPE: OPERATING

	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	20	0	20
LOCAL			0
UTILITY	514,055,711		514,055,711
TOTAL	514,055,711		514,055,711
PLUS HOX			0
TOTAL	514,055,711		514,055,711

Debt Service - Plumas Hospital District

2015/16 bond debt service		2015-16
1	Total Debt	186,066.00
2	Total left in fund after Aug 15 pymt	(44,292.18)
3	Unitary Portion	0.00
4	Unsecured Portion	(8,349.25)
5	Total Debt for Secured Portion	133,424.57
6	Total Unsecured Value	33,872,214.00
7	Minus 13% delq rate	(4,403,387.82)
8	Unsec rate (prior yr sec rate)	0.02833%
9	Unsecured's portion	8,349.25
10	Total Secured/utility Value	561,765,241.00
11	Plus HOE/HOX	10,171,733.00
12	Minus 8% delq rate	(44,941,219.28)
13	Total Value to collect on	526,995,754.72
14	Secured Debt Svc	133,424.57
15	Secured Bond Rate	0.02532%

PLUMAS HOSPITAL DISTRICT

RESOLUTION No. 2015-4

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PLUMAS HOSPITAL DISTRICT
GENERAL OBLIGATION BONDS SERIES A
PROPERTY TAX RATE 2015-2016**

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:

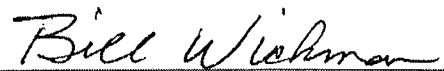
1. To authorize the Plumas County Tax Assessor's office to set the 2015-2016 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series A at \$0.0002532.

PASSED AND ADOPTED this 9th day of September, 2015, by the following vote:

AYES: Bill Wickman
Mark Satterfield MD
Kathy Price

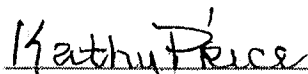
NAYES:

ABSENT: John Kimmel
Valerie Flanigan



President, Board of Directors
Plumas Hospital District

ATTEST:



Secretary, Board of Directors
Plumas Hospital District

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: final, Tax Year: 2015
AIRCRAFT VALUES EXCLUDED

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	4,816	1,052	5,868
LOCAL	560,655,829	33,797,407	594,453,236
UTILITY	1,109,412		1,109,412
TOTAL	561,765,241	33,797,407	595,562,648
PLUS HOX	10,171,733	74,807	10,246,540
TOTAL	571,936,974	33,872,214	605,809,188

TAX CODE: 19930 Portola			
VALUE BASE 7	Net of All		
TYPE: OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	1,599	118	1,717
LOCAL	99,929,721	4,089,050	104,018,771
UTILITY	538,840		538,840
TOTAL	100,468,561	4,089,050	104,557,611
PLUS HOX	2,489,519		2,489,519
TOTAL	102,958,080	4,089,050	107,047,130

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	1,579	331	1,910
LOCAL	211,415,425	7,115,109	218,530,534
UTILITY	373,267		373,267
TOTAL	211,788,692	7,115,109	218,903,801
PLUS HOX	3,905,390	44,470	3,949,860
TOTAL	215,694,082	7,159,579	222,853,661

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	460	3,953
LOCAL	679,103,401	8,075,934	687,179,335
UTILITY			0
TOTAL	679,103,401	8,075,934	687,179,335
PLUS HOX	1,957,200		1,957,200
TOTAL	681,060,601	8,075,934	689,136,535

TAX CODE: 19970 Seneca Hospital			
VALUE BASE 7	Net of All		
TYPE: OPERATING			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	7,437	1,148	8,585
LOCAL	1,354,862,607	33,352,081	1,388,214,688
UTILITY	203,362		203,362
TOTAL	1,355,065,969	33,352,081	1,388,418,050
PLUS HOX	7,261,800		7,261,800
TOTAL	1,362,327,769	33,352,081	1,395,679,850

TAX CODE: 20001 COUNTY			
VALUE BASE 7	Net of All		
TYPE: SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	25,769	3,428	29,197
LOCAL	3,228,231,033	96,764,130	3,324,995,163
UTILITY	4,551,165		4,551,165
TOTAL	3,232,782,198	96,764,130	3,329,546,328
PLUS HOX	32,245,332	87,152	32,332,484
TOTAL	3,265,027,530	96,851,282	3,361,878,812

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	1	105
LOCAL	7,895,603	3,993	7,899,596
UTILITY			0
TOTAL	7,895,603	3,993	7,899,596
PLUS HOX	175,000		175,000
TOTAL	8,070,603	3,993	8,074,596

TAX CODE: 20110 BECKWOURTH FIRE			
VALUE BASE 7	Net of All		
TYPE: SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	560	44	604
LOCAL	47,473,737	1,998,299	49,472,036
UTILITY	5,058		5,058
TOTAL	47,478,795	1,998,299	49,477,094
PLUS HOX	329,000		329,000
TOTAL	47,807,795	1,998,299	49,806,094

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	3,873	691	4,564
LOCAL	488,852,058	15,092,836	503,944,894
UTILITY	520,603		520,603
TOTAL	489,372,661	15,092,836	504,465,497
PLUS HOX	9,394,733	60,807	9,455,540
TOTAL	498,767,394	15,153,643	513,921,037

TAX CODE: 20130 CHESTER CEMETERY			
VALUE BASE 7	Net of All		
TYPE: SPECIAL			
	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
PARCEL COUNT	7,437	1,148	8,585
LOCAL	1,354,862,607	33,352,081	1,388,214,688
UTILITY	203,362		203,362
TOTAL	1,355,065,969	33,352,081	1,388,418,050
PLUS HOX	7,261,800		7,261,800
TOTAL	1,362,327,769	33,352,081	1,395,679,850

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: final, Tax Year: 2015

TRA	PARCEL CNT	LAND	IMPS	PERS PROP	GROSS VALUE	HOX	OTHER EXEMPT	NET VALUE
055-006								
SECURED	76	9,395,936	4,198,328	529,621	14,123,885	84,000	0	14,039,885
UNSECURED	4	0		85,797	85,797	0	0	85,797
TOTALS	80	9,395,936	4,198,328	615,418	14,209,682	84,000	0	14,125,682
055-007								
SECURED	29	4,308,871	980,664	133,810	5,423,345	0	0	5,423,345
UNSECURED	1	0		11,830	11,830	0	0	11,830
UTILITY	1	27,246		0	27,246	0	0	27,246
TOTALS	31	4,336,117	980,664	145,640	5,462,421	0	0	5,462,421
055-011								
SECURED	426	15,696,571	22,766,367	975,556	39,438,494	609,000	141,625	38,687,869
UNSECURED	32	11,418	4,728	1,222,531	1,238,677	0	13,760	1,224,917
UTILITY	1	374,022		0	374,022	0	0	374,022
TOTALS	459	16,082,011	22,771,095	2,198,087	41,051,193	609,000	155,385	40,286,808
055-012								
SECURED	7	1,471,527	296,968	303,940	2,072,435	7,000	0	2,065,435
UNSECURED	1	0		3,300	3,300	0	0	3,300
TOTALS	8	1,471,527	296,968	307,240	2,075,735	7,000	0	2,068,735
055-013								
SECURED	137	4,586,396	2,233,402	0	6,819,798	7,000	0	6,812,798
TOTALS	137	4,586,396	2,233,402	0	6,819,798	7,000	0	6,812,798
055-016								
SECURED	2	60,503	336,420	344,949	741,872	0	0	741,872
TOTALS	2	60,503	336,420	344,949	741,872	0	0	741,872
055-017								
SECURED	31	1,534,033	1,964,417	14,280	3,512,730	49,000	0	3,463,730
UNSECURED	4	0	710	83,360	84,070	0	0	84,070
TOTALS	35	1,534,033	1,965,127	97,640	3,596,800	49,000	0	3,547,800
SECURED	25,749	1,176,297,612	2,114,928,231	22,317,514	3,313,543,357 A	32,245,332 C	52,404,006	3,228,894,019
UNSECURED	3,485	15,101,998	36,980,166	49,883,405	101,965,569	87,152	2,262,077	99,616,340
UTILITY	42	75,646,665	417,410,388	25,549,823	518,606,876 B			518,606,876
TOTALS	29,276	1,267,046,275	2,569,318,785	97,750,742	3,934,115,802	32,332,484	54,666,083	3,847,117,235
TOTAL TRA'S WITH NO VALUE			11					
TOTAL TRA COUNT			210					

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: final, Tax Year: 2015

TRA	PARCEL CNT	LAND	IMPS	PERS PROP	GROSS VALUE	HOX	OTHER EXEMPT	NET VALUE
000-001								
UTILITY	17	45,101,682	396,287,553	14,124,754	455,513,989	0	0	455,513,989
TOTALS	17	45,101,682	396,287,553	14,124,754	455,513,989	0	0	455,513,989
000-002								
UTILITY	3	26,470,271	20,646,382	11,425,069	58,541,722	0	0	58,541,722
TOTALS	3	26,470,271	20,646,382	11,425,069			0	58,541,722
001-001								
SECURED	1,543	24,526,931	74,328,837	803,767	455,513,989.00+		3,080	91,985,936
UNSECURED	115	0	1,058,126	2,996,610	58,541,722.00+		1,716	4,033,020
UTILITY	1	347,581	191,259		514,055,711.00*		0	538,840
TOTALS	1,659	24,874,512	75,578,222	3,800,377			4,796	96,557,796
001-002								
SECURED	1	507,338					0	507,338
TOTALS	1	507,338		0	507,338		0	507,338
001-003								
UNSECURED	1	3,300	9,800	15,290	28,390	0	28,390	0
TOTALS	2	3,300	9,800	15,290	28,390	0	28,390	0
001-004								
SECURED	45	1,592,780	5,320,735	0	6,913,515	161,000	0	6,752,515
UNSECURED	2	0		56,030	56,030	0	0	56,030
TOTALS	47	1,592,780	5,320,735	56,030	6,969,545	161,000	0	6,808,545
001-005								
SECURED	5	105,380	252,506	0	357,886	14,000	0	343,886
TOTALS	5	105,380	252,506	0	357,886	14,000	0	343,886
001-006								
SECURED	3	121,683	225,363	0	347,046	7,000	0	340,046
TOTALS	3	121,683	225,363	0	347,046	7,000	0	340,046
001-007								
SECURED	2	466,295		0	466,295	0	0	466,295
TOTALS	2	466,295		0	466,295	0	0	466,295
001-008								
SECURED	14	538,551	1,011,667	0	1,550,218	28,000	0	1,522,218
TOTALS	14	538,551	1,011,667	0	1,550,218	28,000	0	1,522,218
001-009								
SECURED	1	249,174	1,188,776	0	1,437,950	0	0	1,437,950
TOTALS	1	249,174	1,188,776	0	1,437,950	0	0	1,437,950
001-010								
SECURED	1	5,961		0	5,961	0	0	5,961
TOTALS	1	5,961		0	5,961	0	0	5,961
001-013								
SECURED	1	26,693		0	26,693	0	0	26,693
TOTALS	1	26,693		0	26,693	0	0	26,693