



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 9/9/2014  
Agenda Placement: 7W

## 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 2014-2015

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### **RECOMMENDATION**

Auditor-Controller requests adoption of a resolution establishing the tax rates for the Fiscal Year 2014-2015 Secured Tax Roll.

### **EXECUTIVE SUMMARY**

This agenda item establishes the tax rates for the 2014-2015 fiscal year.

### **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:	Tax Rates are required to be approved each year.
Consequences if not approved:	Tax Rates are required to be approved by the Board of Supervisors by statute.
Additional Information:	

**ENVIRONMENTAL IMPACT**

There is no Environmental Impact for this item.

**BACKGROUND AND DISCUSSION**

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 2014-2015. 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 14-15

CEO Recommendation: Approve

Reviewed By: Helene Franchi