

RESOLUTION NO. 17- 8283

**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 2017/18**

**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 2017/18 year, tax year 2017, 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 0.03961% of the Secured assessed value (\$39.61 per \$100,000 of assessed value) for Measure A, and **Plumas Unified School District Bond** are affixed at 0.05885% of the Secured assessed value (\$58.85 per \$100,000 of assessed value) for Measure B, and 0.03028% of the Unsecured assessed value for the fiscal year 2017/16 tax year 2017.

The additional tax rates for the **Plumas District Hospital Bond**, as calculated and approved, by resolution No. 2017.2, by the Plumas District Hospital's Board, are affixed at 0.03375% of the Secured assessed value (\$33.75 per \$100,000 of assessed value) and 0.03748% of the Unsecured assessed value for the fiscal year 2017/18 tax year 2017.

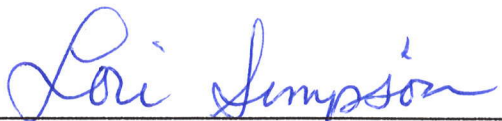
The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at 0.04030% (\$40.30 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2017/18, tax year 2017.

The foregoing, Resolution No. 17- 8283 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 12<sup>th</sup> day of September, 2017 by the following vote:

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

**NOES:** NONE

**ABSENT:** NONE

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

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

## PLUMAS COUNTY

## DEBT SERVICE

**Measure A School Bond with 2016 General  
Obligation Bonds**

**FY 2017/18 Tax Year 2017**

FY 2017/18 Bond Debt Requirement	\$ 3,179,711.95	1 Reserves:		
Unitary portion of Debt Service	\$ 208,558.83	2		
			Fund 8006 Bal	\$ 61,236.35
			Reserve add on	\$ 238,764.00
			Use for Bond Pmt	\$ 300,000.35
Total Debt	\$ 3,179,711.95			
Total left in fund from Prior Year	\$ 238,764.00	3		
Unitary Portion	\$ (208,558.83)			
Unsecured Portion	\$ (28,098.88)	FY1718 GO only		1,999,676.25
Total Debt for Secured	\$ 3,181,818.24	FY1718 2002,2005,2016 Ref		1,180,035.70
		3,181,818.21		3,179,711.95
Total Unsecured Value	\$ 107,514,072.00	4		
Minus 13.7% Delinquent Rate	\$ (14,729,427.86)	note: historical delq rate 2004		
Unsecured Rate (Prior Year Sec Rate)	0.03028%	5 note: was FY15/16 Secured Bond Rate		
Unsecured Portion	\$ 28,098.88			
Total Secured / Utility Value	\$ 3,334,795,990.00	6		
Plus HOE	\$ 30,191,151.00	7		
Minus 4% Delinquent Rate	\$ (133,391,839.60)			
Total Value to collect on	\$ 3,231,595,301.40			
			<div style="border: 1px solid black; padding: 5px;">           \$ 3,179,711.95            Needs to equal total debt            requirement on Allocation            of Debt Service Revenue         </div>	
Secured Debt Service	\$ 3,181,818.24		3,181,818.21	
FY 2017/18 Secured Bond Rate	0.09846%			\$ 98.46
FY17/18 w/o 2016 GO	0.03961%			\$ 39.61
FY17/18 2016 GO only	0.05885%			\$ 58.85
	0.00000%			98.46

Note: Use AUD70-2360-100 Auditor Certified Values by Tax Base, Aircraft Excluded tax code 10070

TRA 055-xxx excluded Plumas-Sierra JT

Plumas County Voters approved Plumas Unified School Districts Measure B on November 8, 2016 authorizing the sale of up to \$50 million in bonds for specific school facility projects. Bond sales are expected to occur every two years for the next ten years, with the first issuance of \$9,920,000 closing on June 7, 2017. The bonds are to be repaid through the ad valorem property taxes on the enclosed tax bill. The complete Bond Language (Resolution #1495) is available online at [www.pcoe.k12.ca.us/pages/Plumas\\_Unified under Measure B Information](http://www.pcoe.k12.ca.us/pages/Plumas_Unified_under_Measure_B_Information).

For questions regarding Measure B, please contact Lisa Cavin, Associate Superintendent Business Services, at [lcavin@pcoe.k12.ca.us](mailto:lcavin@pcoe.k12.ca.us) or 530-283-6500 ext. 5230.

*Sample - insert for tax bills*

### Debt Service - Plumas Hospital District

2017/18 bond debt service	2017-18
1 Total Debt (Feb 2018 & Aug 2018)	253,734.90
2 Total left in fund after Aug 2017 pymt	(52,915.65)
3 Unitary Portion	0.00
4 Unsecured Portion	(12,411.86)
5 Total Debt for Secured Portion	188,407.39
6 Total Unsecured Value	38,064,319.00
7 Minus 13% delq rate	(4,948,361.47)
8 Unsec rate (prior yr sec rate)	0.0003748
9 Unsecured's portion	12,411.86
10 Total Secured/utility Value	596,092,671.00
11 Plus HOE/HOX	9,816,238.00
12 Minus 8% delq rate	(47,687,413.68)
13 Total Value to collect on	558,221,495.32
14 Secured Debt Svc	188,407.39
15 Secured Bond Rate	0.0003375

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**PLUMAS HOSPITAL DISTRICT**

**RESOLUTION No. 2017.2**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLUMAS HOSPITAL DISTRICT  
GENERAL OBLIGATION BONDS SERIES B  
PROPERTY TAX RATE 2017-2018**

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 2017-2018 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series B at 0.0003375

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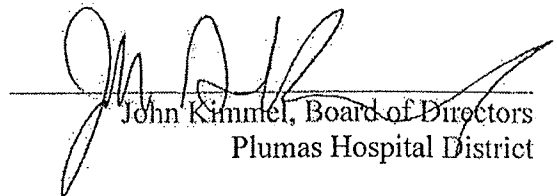
PASSED AND ADOPTED this 3<sup>rd</sup> day of August, 2017 by the following vote:

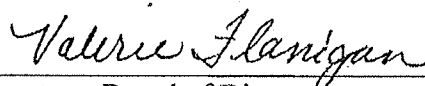
AYES: Bill Wickman  
Valerie Flanigan  
John Kimmel

NAYES: None

ABSENT: Mark Satterfield MD  
Kathy Price

ATTEST:

  
John Kimmel, Board of Directors  
Plumas Hospital District

  
Secretary, Board of Directors  
Plumas Hospital District