



Napa County

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Legislation Text

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TO: Board of Supervisors
FROM: Tracy Schulze, Auditor-Controller
REPORT BY: Blaine Wilkerson, Property Tax Accountant-Auditor I
SUBJECT: Tax Rates for Fiscal Year 2022-23

RECOMMENDATION

Auditor-Controller requests adoption of a Resolution establishing the Napa County tax rates for the Fiscal Year 2022-23 Secured Tax Roll.

EXECUTIVE SUMMARY

This agenda item establishes Napa County tax rates for Fiscal Year 2022-23.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	The County's General Fund, Fire Fund and County Library Fund receive a share of county property taxes.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	California statute requires the Board of Supervisors to approve tax rates annually.
Consequences if not approved:	If this item is not approved, the County would be in violation of State law requiring the annual approval of tax rates.
County Strategic Plan pillar addressed:	Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

This item is specifically exempt from the voting requirements of Article XIIC of the California Constitution because it is an assessment or property related fee imposed in accordance with the provisions of Article XIID.

In California, the property tax rates must be adopted on or before October 3rd of each year. Please see the attachment for the resolution detailing the specific tax rates for Fiscal Year 2022-23. 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. Any additional City/Town specific rates or rates affecting overlapping school districts outside of the County are adopted by separate resolution by the jurisdiction's Governing Board.