



# County of Monterey

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

## Legislation Details (With Board Report)

**File #:** 23-049 **Name:**  
**Type:** General Agenda Item **Status:** Passed  
**File created:** 1/11/2023 **In control:** Board of Supervisors  
**On agenda:** 1/31/2023 **Final action:** 1/31/2023  
**Title:** Amend the adopted Fiscal Year 2022-23 Secured Roll Tax Rates calculated by the Office of the Auditor-Controller to exclude the debt service tax rate for Salinas Union High School Middle School Improvement District project.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Report, 2. Previously Approved FY 2022-23 Secured Debt Service Tax Rates, 3. Updated FY 2022-23 Secured Roll Debt Service Tax Rates, 4. Completed Board Order Item No. 26

| Date      | Ver. | Action By            | Action | Result |
|-----------|------|----------------------|--------|--------|
| 1/31/2023 | 1    | Board of Supervisors |        |        |

Amend the adopted Fiscal Year 2022-23 Secured Roll Tax Rates calculated by the Office of the Auditor-Controller to exclude the debt service tax rate for Salinas Union High School Middle School Improvement District project.

**RECOMMENDATION:**

It is recommended that the Board of Supervisors:

Amend the adopted Secured Roll Tax Rates calculated by the Office of the Auditor-Controller for Fiscal Year 2022-23 to exclude the rate for Salinas Union High School Middle School Improvement District project.

**SUMMARY/DISCUSSION:**

Government Code Section 29100 requires secured roll tax rates to be approved by the Board of Supervisors each year. Since the passage of Proposition 13, the only rates that are subject to this procedure are those needed to provide taxes for the payment of principal and interest on certain long-term agency indebtedness. Accordingly, the Auditor-Controller's Office (ACO) prepared, and the Board of Supervisors approved the FY 2022-23 rates on September 13, 2022. The approved rate for the Salinas Union High School Middle School Improvement District project was 0.020192%, as reflected in the attached Previously Approved FY 2022-23 Secured Roll Debt Service Tax Rates list. However, a subsequent clerical error occurred within the ACO, and the district's tax rate was inadvertently omitted from being populated on the Property Tax bills. Since related debt service payment is not due until next fiscal year, the district's tax rate will be adjusted in Fiscal Year 2023-24 to account for the omission. Therefore, the district's effectuated tax rate for this year (FY 2022-23) will be zero as reflected in the attached Updated FY 2022-23 Secured Roll Debt Service Tax Rates. To memorialize this occurrence and update the County's Property Tax records, the ACO is requesting that the Board of Supervisors adopt the rate of 0.00% to be used for tax rate areas within the Salinas Union High School Middle School Improvement District.

**OTHER AGENCY INVOLVEMENT:**

The Auditor-Controller's Office consulted with the Treasurer-Tax Collector's Office.

FINANCING:

There is no financial impact with this recommend action.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The Fiscal Year (2022-23) Secured Roll Tax Rates pursuant to Article XIII A, Section 1 (b) of the California Constitution is consistent with the Board of Supervisors' Strategic Initiatives for Administration. The debt service tax rates will levy the revenue necessary to pay voter-approved bonded indebtedness to meet annual payments.

Mark a check to the related Board of Supervisors Strategic Initiatives

☐ Economic Development  
☒ Administration  
☐ Health & Human Services  
☐ Infrastructure  
☐ Public Safety

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Approved by: Rupa Shah, CPA Auditor-Controller, 755-5084

Attachments:

Board Report

Updated FY 2022-23 Secured Roll Debt Service Tax Rates

Previously Approved FY 2022-23 Secured Debt Service Tax Rates