



COUNTY OF HUMBOLDT

For the meeting of: 9/23/2025

File #: 25-1138

To: Board of Supervisors

From: Auditor-Controller

Agenda Section: Consent

Vote Requirement: Majority

SUBJECT:

Resolution Setting Tax Rates for Fiscal Year 2025-26

RECOMMENDATION(S):

That the Board of Supervisors:

1. Adopt the attached resolution setting the secured roll tax rates for the County of Humboldt, school districts and special districts within Humboldt County for fiscal year 2025-26; and
2. Direct the Clerk of the Board to provide the Auditor-Controller's Office with one (1) fully executed certified copy of the attached resolution.

STRATEGIC PLAN:

The recommended actions support the following areas of the Board of Supervisors' Strategic Plan:

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

California Government Code Section 29100 requires the Board of Supervisors to adopt by resolution the tax rates on the secured roll for the County of Humboldt, school districts and special districts on or before October 3rd of each year. The attached resolution sets the countywide tax rate, unitary debt service rate and the tax rates for voter-approved debt, bond sinking funds and tax overrides. The approval of these tax rates is necessary to satisfy voter-approved liabilities. The attached resolution also sets the \$1.00 per \$100.00 of assessed value that is distributed to the County of Humboldt, school districts, special districts and all other agencies entitled to current property tax receipts for operating expenses.

SOURCE OF FUNDING:

All county funds, schools and special districts that receive property taxes.

FINANCIAL IMPACT:

Adoption of the attached resolution will allow for the levy and collection of property taxes in the amounts listed therein. This provides property tax revenues for operating expenses, bond payments and voter-approved debt obligations.

STAFFING IMPACT:

Adoption of the attached resolution will not impact current staffing levels.

OTHER AGENCY INVOLVEMENT:

All local agencies with voter-approved debt.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board may choose to have staff recalculate certain specific rates presented in the attached resolution. However, this alternative is not recommended because the rates are based on actual debt payments, and it would delay the mailing of tax bills by the Humboldt County Treasurer-Tax Collector.

ATTACHMENTS:

1. Resolution - Setting Tax Rates Fiscal Year 2025-26

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

File No.: N/A