

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Layton
AUDITOR-CONTROLLER

BOARD AGENDA # *B-2

Urgent _____ Routine X

AGENDA DATE September 18, 2001

CEO Concurs with Recommendation YES ph NO _____
(Information Attached)

4/5 Vote Required YES _____ NO X

SUBJECT: ADOPTION OF THE 2001/2002 PROPERTY TAX RATES

STAFF
RECOMMEN-
DATIONS:

1. ADOPT THE 1% TAX RATE AUTHORIZED BY SECTIONS 93(b) AND 135 OF THE REVENUE AND TAXATION CODE. REFER TO ATTACHMENT A
2. ADOPT TAX RATES TO BE LEVIED PURSUANT TO REVENUE AND TAXATION CODE 93(a) AND 93(c) THAT ARE "...NEEDED TO MAKE ANNUAL PAYMENTS FOR THE INTEREST AND PRINCIPAL ON GENERAL OBLIGATION BONDS OR OTHER INDEBTEDNESS APPROVED BY THE VOTERS." REFER TO ATTACHMENT B.

(Continued on Page 2)

FISCAL
IMPACT:

Local agencies depend on property tax revenue to fund certain operating costs associated with their annual budgets. Countywide, the total secured tax charge for 2001/2002 is \$213,167,476. Stanislaus County will receive an estimated 11.4% of the total tax charge, which is approximately \$24.3 million. The tax rates for bond and interest redemption will provide for the redemption of voter-approved indebtedness such as bonds and State School Building Loans that are due and payable during fiscal 2001/2002.

(Continued on Page 2)

BOARD ACTION AS FOLLOWS:

No. 2001-702

On motion of Supervisor Simon, Seconded by Supervisor Caruso

and approved by the following vote,

Ayes: Supervisors: Blom, Simon, Caruso, and Chair Paul

Noes: Supervisors: None

Excused or Absent: Supervisors: Mayfield

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

MOTION:

Christine Ferraro
By: Deputy

STAFF
RECOMMEN-
DATIONS:
(CON'T)

3. ADOPT THE COUNTYWIDE UNITARY TAX RATE. REFER TO ATTACHMENT B.
4. ADOPT THE .8714% TAX RATE FOR THE TERRITORY FORMERLY SERVED BY THE LOWER SAN JOAQUIN LEVEE DISTRICT

FISCAL
IMPACT:
(CON'T)

Calculation of the tax rates for bonds and State School Building Loans was based on the interest and principal debt service requirements. Tax rates for three school districts increased due to the issuance of new voter-approved debt. All other tax rates for voter-approved debt either remained the same or decreased slightly. This decrease is attributable to the increase in assessed property values experienced in the County.

DISCUSSION:

Each year the Board of Supervisors adopts a budget that will fund the community services and programs for citizens of Stanislaus County. Part of the funding identified in that document is property taxes.

In addition, other agencies such as cities, school districts, special districts, and redevelopment agencies also in part or in full rely on property taxes to fund their services and programs.

Further, many school districts in the county have relied on debt issuance to acquire land and finance construction of school facilities to meet the educational needs of the people of Stanislaus County. General obligation bonds and loans from the State of California have financed this debt. These bonds and loans are retired by property taxes from the taxpayers in each respective school district.

Each fiscal year, the Board of Supervisors adopts tax rates that are applied to secured assessed valuations for the purpose of calculating and issuing secured tax bills. The prior fiscal year's secured rates become the current fiscal year's unsecured rates.

Prior to the passage of the Jarvis-Gann Proposition 13 initiative in 1978, tax rates would be calculated for every taxing agency and revenue district on the county tax roll. After Prop. 13, the rate was limited to a maximum of 1% of market value, plus rates needed to redeem indebtedness approved by the voters prior to passage of the

proposition. Distribution of the tax proceeds generated by the 1% rate is detailed in sections 95 through 100 of the Revenue and Taxation Code. Individual tax rates by tax rate area are presented on Attachment A.

In 1988, AB454 and AB2890 created a countywide tax rate area and provided a means of calculating tax rates for all unitary and operating non-unitary utility values in the county. Unitary property is defined as a group of properties that operate as a unit as part of the primary function of the assessee. Operating non-unitary property is considered to be a group of properties that operate as a unit, but are not part of the primary function of the assessee. The rate for indebtedness in this countywide tax rate area is modified each year by the percentage change in bond requirements in the proceeding two fiscal years. The tax rate for the countywide unitary tax rate area is shown on Attachment B.

Certain areas of the county are taxed at a rate of less than the 1% maximum. Several years ago, legislation was passed that changed the method of financing for the Lower San Joaquin Levee District. At the same time, the district boundary lines were redrawn to exclude territory within Stanislaus County. The tax rate has been reduced from 1% to .8714% to reflect the new district boundaries.

Adoption of bond rates is necessary so that taxing agencies and districts can derive needed funds for the redemption of indebtedness approved by voters. They are authorized under section 93 of the Revenue and Taxation Code. The 2001/2002 tax rates for bond and interest redemption are shown on Attachment B.

If expected results are achieved, the fiscal year 2001/2002 property tax bills will be produced and mailed to property tax owners in September. Revenue derived from the payment of those tax bills will assure that services and programs, dependent upon this revenue, will continue uninterrupted for fiscal year 2001/2002. Additionally, debt obligations of the school districts will be met.

**POLICY
ISSUE:**

The recommendations will provide needed revenues to help fund the Board of Supervisors stated priorities of a safe and healthy community, community service delivery, and efficient government operations. Section 93 of the Revenue and Taxation Code requires the County to adopt these property tax rates

ADOPTION OF THE 2001/2002 PROPERTY TAX RATES

PAGE 4

STAFF

IMPACT:

The Property Tax Division of the Auditor-Controller's Office is staffed with three accountants and 1 administrative assistant. This staffing level is adequate to address the existing workload.

ATTACHMENT A

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
0-001	1.0856	1-048	1.0810	2-011	1.0810
1-000	1.0000	1-049	1.0810	2-012	1.0810
1-001	1.0810	1-050	1.0000	2-013	1.0303
1-002	1.0000	1-051	1.0000	2-014	1.0810
1-003	1.0000	1-052	1.0000	2-015	1.0303
1-004	1.0000	1-053	1.0000	2-016	1.0303
1-005	1.0810	1-054	1.0000	2-017	1.0625
1-006	1.0810	1-055	1.0000	2-018	1.0810
1-007	1.0000	1-056	1.0000	2-019	1.0303
1-008	1.0000	1-057	1.0000	2-020	1.0401
1-009	1.0000	1-058	1.0000	2-021	1.0401
1-010	1.0000	1-059	1.0000	2-022	1.0000
1-011	1.0000	1-060	1.0000	2-023	1.0000
1-012	1.0000	1-061	1.0810	2-024	1.0810
1-013	1.0000	1-062	1.0000	2-025	1.0779
1-014	1.0810	1-063	1.0000	2-026	1.0810
1-015	1.0000	1-064	1.0000	2-027	1.0810
1-016	1.0000	1-065	1.0000	2-028	1.0810
1-017	1.0000	1-066	1.0000	2-029	1.0810
1-018	1.0000	1-067	1.0000	2-030	1.0779
1-019	1.0000	1-068	1.0000	2-031	1.0779
1-020	1.0000	1-069	1.0000	2-032	1.0810
1-021	1.0000	1-070	1.0000	2-033	1.0810
1-022	1.0000	1-071	1.0000	2-034	1.0000
1-023	1.0000	1-072	1.0000	2-035	1.0810
1-024	1.0000	1-073	1.0000	2-036	1.0810
1-025	1.0000	1-074	1.0000	2-037	1.0401
1-026	1.0000	1-075	1.0000	2-038	1.0303
1-027	1.0000	1-076	1.0000	2-039	1.0810
1-028	1.0000	1-077	1.0000	2-040	1.0810
1-029	1.0810	1-078	1.0000	2-041	1.0000
1-030	1.0000	1-079	1.0000	2-042	1.0810
1-031	1.0000	1-080	1.0000	2-043	1.0779
1-032	1.0000	1-081	1.0000	2-044	1.0810
1-033	1.0000	1-082	1.0000	2-045	1.0000
1-034	1.0000	1-083	1.0000	2-046	1.0000
1-035	1.0000	1-084	1.0000	2-047	1.0810
1-036	1.0000	1-085	1.0000	2-048	1.0810
1-037	1.0000	1-086	1.0000	2-049	1.0303
1-038	1.0000	2-001	1.0810	2-050	1.0779
1-039	1.0000	2-002	1.0000	2-051	1.0810
1-040	1.0000	2-003	1.0810	2-052	1.0810
1-041	1.0000	2-004	1.0810	2-053	1.0810
1-042	1.0000	2-005	1.0810	2-054	1.0303
1-043	1.0000	2-006	1.0625	2-055	1.0303
1-044	1.0000	2-007	1.0810	2-056	1.0810
1-045	1.0000	2-008	1.0779	2-057	1.0810
1-046	1.0000	2-009	1.0625	2-058	1.0625
1-047	1.0000	2-010	1.0779	2-059	1.0779
				2-060	1.0810

STANISLAUS COUNTY AUDITOR'S OFFICE
TAX RATES BY TAXAREA - TAXCODE
2001-2002

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
2-061	1.0779	2-111	1.0810	2-161	1.0810
2-062	1.0779	2-112	1.0810	2-162	1.0810
2-063	1.0810	2-113	1.0810	2-163	1.0810
2-064	1.0810	2-114	1.0779	2-164	1.0810
2-065	1.0810	2-115	1.0779	2-165	1.0810
2-066	1.0000	2-116	1.0810	2-166	1.0810
2-067	1.0625	2-117	1.0303	2-167	1.0810
2-068	1.0625	2-118	1.0810	2-168	1.0810
2-069	1.0303	2-119	1.0810	2-169	1.0810
2-070	1.0810	2-120	1.0810	2-170	1.0810
2-071	1.0810	2-121	1.0810	2-171	1.0810
2-072	1.0810	2-122	1.0810	2-172	1.0810
2-073	1.0810	2-123	1.0810	2-173	1.0810
2-074	1.0303	2-124	1.0779	2-174	1.0810
2-075	1.0810	2-125	1.0779	2-175	1.0810
2-076	1.0303	2-126	1.0303	2-176	1.0810
2-077	1.0810	2-127	1.0810	2-177	1.0303
2-078	1.0810	2-128	1.0810	2-178	1.0810
2-079	1.0810	2-129	1.0810	2-179	1.0810
2-080	1.0303	2-130	1.0625	2-180	1.0810
2-081	1.0810	2-131	1.0303	2-181	1.0810
2-082	1.0810	2-132	1.0779	2-182	1.0810
2-083	1.0810	2-133	1.0810	2-183	1.0810
2-084	1.0810	2-134	1.0303	2-184	1.0810
2-085	1.0810	2-135	1.0303	2-185	1.0401
2-086	1.0303	2-136	1.0303	2-186	1.0401
2-087	1.0810	2-137	1.0810	2-187	1.0303
2-088	1.0810	2-138	1.0810	2-188	1.0810
2-089	1.0810	2-139	1.0303	2-189	1.0779
2-090	1.0810	2-140	1.0303	2-190	1.0779
2-091	1.0810	2-141	1.0810	2-191	1.0779
2-092	1.0810	2-142	1.0810	2-192	1.0303
2-093	1.0810	2-143	1.0810	2-193	1.0810
2-094	1.0810	2-144	1.0810	2-194	1.0810
2-095	1.0810	2-145	1.0810	2-195	1.0000
2-096	1.0810	2-146	1.0810	2-196	1.0303
2-097	1.0810	2-147	1.0810	2-197	1.0810
2-098	1.0810	2-148	1.0810	2-198	1.0779
2-099	1.0810	2-149	1.0625	2-199	1.0779
2-100	1.0810	2-150	1.0810	2-200	1.0810
2-101	1.0810	2-151	1.0810	2-201	1.0810
2-102	1.0810	2-152	1.0810	2-202	1.0810
2-103	1.0810	2-153	1.0303	2-203	1.0810
2-104	1.0810	2-154	1.0810	2-204	1.0810
2-105	1.0810	2-155	1.0810	2-205	1.0625
2-106	1.0810	2-156	1.0810	2-206	1.0625
2-107	1.0810	2-157	1.0810	2-207	1.0779
2-108	1.0625	2-158	1.0810	2-208	1.0810
2-109	1.0779	2-159	1.0810	2-209	1.0810
2-110	1.0779	2-160	1.0810	2-210	1.0303

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
2-211	1.0779	3-025	1.0943	4-027	1.0000
2-212	1.0401	3-026	1.0943	4-028	1.0000
2-213	1.0625	3-027	1.0943	4-029	1.0000
2-214	1.0625	3-028	1.0943	4-030	1.0000
2-215	1.0779	3-029	1.0943	4-031	1.0000
2-216	1.0779	3-030	1.0943		
2-217	1.0779	3-031	1.0943	5-001	1.0956
2-218	1.0779	3-032	1.0943	5-002	1.0956
2-219	1.0779	3-033	1.0943	5-003	1.0247
2-220	1.0779	3-034	1.0943	5-004	1.0956
2-221	1.0000	3-035	1.0943	5-005	1.0956
2-222	1.0000	3-036	1.0943	5-006	1.0956
2-223	1.0000	3-037	1.0943	5-007	1.0956
2-224	1.0000	3-038	1.0943	5-008	1.0956
2-225	1.0303	3-039	1.0943	5-009	1.0956
2-226	1.0303	3-040	.9657	5-010	1.0956
2-227	1.0303	3-041	.9657	5-011	1.0956
2-228	1.0810	3-042	1.0943	5-012	1.0956
2-229	1.0810	3-043	.9657	5-013	1.0956
2-230	1.0810	3-044	1.0943	5-014	1.0956
2-231	1.0303	3-045	.9657	5-015	1.0956
2-232	1.0779	3-046	1.0943	5-016	1.0956
2-233	1.0779			5-017	1.0956
2-234	1.0779	4-000	1.0000	5-018	1.0956
2-235	1.0810	4-001	1.0000	5-019	1.0956
		4-002	1.0000	5-020	1.0956
3-001	1.0943	4-003	1.0000	5-021	1.0956
3-002	1.0943	4-004	1.0000	5-022	1.0956
3-003	1.0943	4-005	1.0000	5-023	1.0956
3-004	1.0943	4-006	1.0000	5-024	1.0956
3-005	.9657	4-007	1.0000	5-025	1.0956
3-006	1.0943	4-008	1.0000	5-026	1.0956
3-007	1.0943	4-009	1.0000	5-027	1.0956
3-008	1.0943	4-010	1.0000	5-028	1.0956
3-009	1.0943	4-011	1.0000	5-029	1.0956
3-010	1.0943	4-012	1.0000	5-030	1.0956
3-011	1.0943	4-013	1.0000	5-031	1.0956
3-012	1.0943	4-014	1.0000	5-032	1.0956
3-013	1.0943	4-015	1.0000	5-033	1.0956
3-014	1.0943	4-016	1.0000	5-034	1.0956
3-015	1.0943	4-017	1.0000	5-035	1.0956
3-016	.9657	4-018	1.0000	5-036	1.0956
3-017	1.0943	4-019	1.0000	5-037	1.0956
3-018	1.0943	4-020	1.0000	5-038	1.0956
3-019	1.0943	4-021	1.0000	5-039	1.0956
3-020	1.0943	4-022	1.0000	5-040	1.0956
3-021	1.0943	4-023	1.0000	5-041	1.0956
3-022	1.0943	4-024	1.0000	5-042	1.0956
3-023	1.0943	4-025	1.0000		
3-024	1.0943	4-026	1.0000	6-001	1.0579

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
6-002	1.0579	6-052	1.0579	7-028	1.0681
6-003	1.0779	6-053	1.0579	7-029	1.0681
6-004	1.0579	6-054	1.0579	7-030	1.0681
6-005	1.0579	6-055	1.0579	7-031	1.0681
6-006	1.0779	6-056	1.0579	7-032	1.0681
6-007	1.0779	6-057	1.0579	7-033	1.0681
6-008	1.0579	6-058	1.0579	7-034	1.0681
6-009	1.0579	6-059	1.0579	7-035	1.0681
6-010	1.0579	6-060	1.0579	7-036	1.0681
6-011	1.0579	6-061	1.0579	7-037	1.0681
6-012	1.0779	6-062	1.0779	7-038	1.0681
6-013	1.0779	6-063	1.0579	7-039	1.0681
6-014	1.0579	6-064	1.0579	7-040	1.0681
6-015	1.0579	6-065	1.0579	7-041	1.0681
6-016	1.0579	6-066	1.0779	7-042	1.0681
6-017	1.0779	6-067	1.0579	7-043	1.0681
6-018	1.0579	6-068	1.0579	7-044	1.0681
6-019	1.0579	6-070	1.0779	7-045	1.0681
6-020	1.0579	6-071	1.0579	7-046	1.0681
6-021	1.0579	6-072	1.0779	7-047	1.0681
6-022	1.0579	6-073	1.0779	7-048	1.0681
6-023	1.0579			7-049	1.0681
6-024	1.0779	7-000	1.0681	7-050	1.0681
6-025	1.0779	7-001	1.0681	7-051	1.0681
6-026	1.0779	7-002	1.0681	7-052	1.0681
6-027	1.0779	7-003	1.0681	7-053	1.0000
6-028	1.0579	7-004	1.0681	7-054	1.0681
6-029	1.0579	7-005	1.0681	7-055	1.0681
6-030	1.0579	7-006	1.0681	7-056	1.0681
6-031	1.0579	7-007	1.0681	7-057	1.0681
6-032	1.0779	7-008	1.0681	7-058	1.0681
6-033	1.0779	7-009	1.0681	7-059	1.0681
6-034	1.0579	7-010	1.0681	7-060	1.0681
6-035	1.0579	7-011	1.0681	7-061	1.0681
6-036	1.0579	7-012	1.0681	7-062	1.0681
6-037	1.0579	7-013	1.0681	7-063	1.0681
6-038	1.0579	7-014	1.0681	7-064	1.0681
6-039	1.0579	7-015	1.0681	7-065	1.0681
6-040	1.0579	7-016	1.0681	7-066	1.0681
6-041	1.0579	7-017	1.0681	7-067	1.0681
6-042	1.0779	7-018	1.0681	7-068	1.0681
6-043	1.0779	7-019	1.0681	7-069	1.0681
6-044	1.0779	7-020	1.0681	7-070	1.0681
6-045	1.0579	7-021	1.0681	7-071	1.0681
6-046	1.0579	7-022	1.0681	7-072	1.0681
6-047	1.0779	7-023	1.0681	7-073	1.0681
6-048	1.0579	7-024	1.0681	7-074	1.0681
6-049	1.0579	7-025	1.0681	7-075	1.0681
6-050	1.0779	7-026	1.0681	7-076	1.0681
6-051	1.0779	7-027	1.0681	7-077	1.0681

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
7-078	1.0681	7-128	1.0681	7-178	1.0681
7-079	1.0000	7-129	1.0681	7-179	1.0681
7-080	1.0681	7-130	1.0681	7-180	1.0681
7-081	1.0681	7-131	1.0681	7-181	1.0681
7-082	1.0681	7-132	1.0681	7-182	1.0681
7-083	1.0681	7-133	1.0681	7-183	1.0681
7-084	1.0681	7-134	1.0681	7-184	1.0681
7-085	1.0681	7-135	1.0681	7-185	1.0681
7-086	1.0681	7-136	1.0681	7-186	1.0681
7-087	1.0681	7-137	1.0681	7-187	1.0681
7-088	1.0681	7-138	1.0681	7-188	1.0681
7-089	1.0681	7-139	1.0681	7-189	1.0681
7-090	1.0681	7-140	1.0681	7-190	1.0681
7-091	1.0681	7-141	1.0000	7-191	1.0000
7-092	1.0681	7-142	1.1239		
7-093	1.0681	7-143	1.0681	8-000	1.1315
7-094	1.0054	7-144	1.0681	8-001	1.1315
7-095	1.0000	7-145	1.0681	8-002	1.1315
7-096	1.0681	7-146	1.0681	8-003	1.1315
7-097	1.0681	7-147	1.0681	8-004	1.1315
7-098	1.0681	7-148	1.0681	8-005	1.1315
7-099	1.0681	7-149	1.0681	8-006	1.1315
7-100	1.0681	7-150	1.0054	8-007	1.1315
7-101	1.0681	7-151	1.0681	8-008	1.1315
7-102	1.0681	7-152	1.0543	8-009	1.1315
7-103	1.0681	7-153	1.0000	8-010	1.1315
7-104	1.0681	7-154	1.0681	8-011	1.1315
7-105	1.0000	7-155	1.0000	8-012	1.1315
7-106	1.0681	7-156	1.0681	8-013	1.1315
7-107	1.0681	7-157	1.0681	8-014	1.1315
7-108	1.0681	7-158	1.0681	8-015	1.1315
7-109	1.0681	7-159	1.0000	8-016	1.1315
7-110	1.0681	7-160	1.0681	8-017	1.1315
7-111	1.0681	7-161	1.0681	8-018	1.1315
7-112	1.0681	7-162	1.0681	8-019	1.1315
7-113	1.0681	7-163	1.0681	8-020	1.1315
7-114	1.0681	7-164	1.0681	8-021	1.1315
7-115	1.0681	7-165	1.0681	8-022	1.1315
7-116	1.0681	7-166	1.0681	8-023	1.1315
7-117	1.0681	7-167	1.0681	8-024	1.1315
7-118	1.0681	7-168	1.0681	8-025	1.1315
7-119	1.0681	7-169	1.0681	8-026	1.1315
7-120	1.0681	7-170	1.0681	8-027	1.1315
7-121	1.0681	7-171	1.0681	8-028	1.1315
7-122	1.0681	7-172	1.0681	8-029	1.1315
7-123	1.0681	7-173	1.0681	8-030	1.1315
7-124	1.0681	7-174	1.0681	8-031	1.1315
7-125	1.0681	7-175	1.0681	8-032	1.1315
7-126	1.0000	7-176	1.0681	8-033	1.1315
7-127	1.0681	7-177	1.0681	8-034	1.1315

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
8-035	1.1315	54-027	1.0000	59-006	1.0303
8-036	1.1382	54-028	1.0000	59-007	1.0303
8-037	1.1315	54-029	1.0000	59-008	1.0303
8-038	1.1315	54-030	1.0000	59-009	1.0303
8-039	1.1315	54-031	1.0000	59-010	1.0303
8-040	1.1315	54-032	1.0000	59-011	1.0303
8-041	1.1315	54-033	1.0000	59-012	1.0303
8-042	1.1315	54-035	1.0000	59-013	1.0303
8-043	1.1315	54-036	1.0000	59-014	1.0303
8-044	1.1315	54-037	1.0000		
		54-038	1.0000	62-001	1.0543
9-001	1.0543	54-039	1.0000	62-002	1.0543
9-002	1.0543	54-040	1.0000	62-003	1.0543
9-003	1.0543	54-041	1.0000	62-004	1.0543
9-004	1.0543			62-005	1.0543
9-005	1.0543	56-001	1.0000		
9-006	1.0543	56-002	1.0000	64-001	1.0303
9-007	1.0543	56-003	1.0000	64-002	1.0303
9-008	1.0543	56-004	1.0000	64-003	1.0303
9-009	1.0543	56-005	1.0000		
9-010	1.0543	56-006	1.0000	65-001	1.1382
9-011	1.0543	56-007	1.0000	65-002	1.1382
9-012	1.0543	56-008	1.0000	65-003	1.1382
		56-009	1.0000	65-004	1.1382
54-001	1.0000	56-010	1.0000	65-005	1.1382
54-002	1.0000	56-011	1.0000	65-006	1.1382
54-003	1.0000	56-012	1.0000	65-007	1.1382
54-004	1.0000	56-013	1.0000	65-008	1.1382
54-005	1.0000	56-014	1.0000	65-009	1.1382
54-006	1.0000	56-015	1.0000	65-010	1.1382
54-007	1.0000	56-016	1.0000	65-011	1.1382
54-008	1.0000	56-017	1.0000	65-012	1.1382
54-009	1.0000	56-018	1.0000	65-013	1.1382
54-010	1.0000	56-019	1.0000	65-014	1.1382
54-011	1.0000	56-020	1.0000		
54-012	1.0000	56-021	1.0000	67-002	1.0543
54-013	1.0000	56-022	1.0000	67-003	1.0543
54-014	1.0000	56-023	1.0000	67-005	1.0543
54-015	1.0000	56-024	1.0000	67-006	1.0543
54-016	1.0000	56-025	1.0000	67-007	1.0543
54-017	1.0000	56-026	1.0000	67-008	1.0543
54-018	1.0000	56-027	1.0000	67-009	1.0543
54-019	1.0000	56-028	1.0000	67-010	1.0543
54-020	1.0000	56-029	1.0000	67-011	1.0543
54-021	1.0000			67-012	1.0543
54-022	1.0000	59-001	1.0303	67-013	1.1382
54-023	1.0000	59-002	1.0303	67-014	1.1382
54-024	1.0000	59-003	1.0303	67-015	1.1382
54-025	1.0000	59-004	1.0303	67-016	1.1382
54-026	1.0000	59-005	1.0303	67-017	1.1382

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
67-018	1.1382	72-018	1.1239	80-026	1.0810
67-019	1.1382	72-019	1.1239	80-027	1.0810
67-020	1.1382	72-020	1.1239	80-028	1.0810
67-021	1.1382	72-021	1.1239	80-029	1.0810
67-022	1.1382			80-030	1.0810
67-023	1.1382	74-001	1.0000	80-031	1.0810
67-024	1.1382	74-002	1.0000	80-032	1.0810
67-025	1.1382	74-003	1.0000	80-033	1.0810
67-026	1.1382	74-004	1.0000	80-034	1.0810
67-027	1.0543	74-005	1.0000	80-035	1.0810
67-028	1.0543	74-006	1.0000	80-036	1.0810
67-029	1.0543			80-037	1.0810
67-030	1.0543	79-000	1.0681	80-038	1.0810
67-031	1.0543	79-001	1.0681	80-039	1.0810
67-032	1.0543	79-002	1.0681	80-040	1.0810
67-033	1.0543	79-003	1.0681	80-041	1.0810
67-034	1.0543	79-004	1.0681	80-042	1.0810
67-035	1.0543	79-005	1.0681	80-043	1.0810
67-036	1.0543	79-008	1.0681	80-044	1.0810
67-037	1.0543	79-009	1.0681	80-045	1.0810
67-038	1.0543	79-010	1.0681	80-046	1.0810
67-039	1.0543	79-011	1.0681	80-047	1.0810
67-040	1.0543	79-012	1.0681	80-048	1.0810
67-041	1.0543	79-013	1.0681	80-049	1.0810
67-042	1.0543	79-014	1.0681	80-050	1.0810
67-043	1.0543			80-051	1.0810
67-044	1.0543	80-001	1.0000	80-052	1.0810
67-045	1.0543	80-002	1.0810	80-053	1.0810
67-046	1.0543	80-003	1.0810	80-054	1.0810
67-047	1.0543	80-004	1.0810	80-055	1.0810
67-048	1.0543	80-006	1.0810	80-056	1.0810
67-049	1.0543	80-007	1.0810		
		80-008	1.0810	83-000	1.0943
72-001	1.1239	80-009	1.0810	83-001	.9657
72-002	1.1239	80-010	1.0810	83-002	1.0943
72-003	1.1239	80-011	1.0810	83-003	1.0943
72-004	1.1239	80-012	1.0810	83-004	.9657
72-005	1.1239	80-013	1.0810	83-005	1.0943
72-006	1.1239	80-014	1.0810	83-006	1.0943
72-007	1.1239	80-015	1.0810	83-007	1.0943
72-008	1.1239	80-016	1.0810	83-008	1.0943
72-009	1.1185	80-017	1.0810	83-009	1.0943
72-010	1.1239	80-018	1.0810	83-010	1.0943
72-011	1.1239	80-019	1.0810	83-011	1.0943
72-012	1.1239	80-020	1.0810	83-012	1.0943
72-013	1.1239	80-021	1.0810	83-013	1.0943
72-014	1.1239	80-022	1.0810	83-014	1.0943
72-015	1.1239	80-023	1.0810	83-015	1.0943
72-016	1.1239	80-024	1.0810	83-016	1.0943
72-017	1.1239	80-025	1.0810	83-017	1.0943

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
83-018	1.0943	83-068	1.0943	84-041	1.0000
83-019	1.0943	83-069	1.0943	84-042	1.0000
83-020	1.0943	83-070	1.0943	84-043	1.0000
83-021	.9657	83-071	1.0943	84-044	1.0000
83-022	1.0943	83-072	1.0943	84-045	1.0000
83-023	.9657	83-073	1.0943	84-046	1.0000
83-024	1.0943	83-074	1.0943	84-047	1.0000
83-025	.9657	83-075	1.0943	84-048	1.0000
83-026	1.0943			84-049	1.0000
83-027	1.0943	84-000	1.0000	84-050	1.0000
83-028	1.0943	84-001	1.0000	84-051	1.0000
83-029	1.0943	84-002	1.0000	84-052	1.0000
83-030	1.0943	84-003	1.0000	84-053	1.0000
83-031	1.0943	84-004	1.0000	84-054	1.0000
83-032	1.0943	84-005	1.0000	84-055	1.0000
83-033	1.0943	84-006	1.0000	84-056	1.0000
83-034	1.0943	84-007	1.0000	84-057	1.0000
83-035	1.0943	84-008	1.0000	84-058	1.0000
83-036	1.0943	84-009	1.0000	84-059	1.0000
83-037	1.0943	84-010	1.0000	84-060	1.0000
83-038	1.0943	84-011	1.0000	84-061	1.0000
83-039	1.0943	84-012	1.0000	84-062	1.0000
83-040	1.0943	84-013	1.0000	84-063	1.0000
83-041	1.0943	84-014	1.0000	84-064	1.0000
83-042	1.0943	84-015	1.0000	84-065	1.0000
83-043	1.0943	84-016	1.0000	84-066	1.0000
83-044	1.0943	84-017	1.0000	84-067	1.0000
83-045	1.0943	84-018	1.0000	84-068	1.0000
83-046	1.0943	84-019	1.0000	84-069	1.0000
83-047	1.0943	84-020	1.0000	84-070	1.0000
83-048	1.0943	84-021	1.0000	84-071	1.0000
83-049	1.0943	84-022	1.0000	84-072	1.0000
83-050	1.0943	84-023	1.0000		
83-051	1.0943	84-024	1.0000	85-001	1.0303
83-052	1.0943	84-025	1.0000		
83-053	1.0943	84-026	1.0000	86-000	1.0956
83-054	1.0943	84-027	1.0000	86-001	1.0956
83-055	1.0943	84-028	1.0000	86-002	1.0956
83-056	1.0943	84-029	1.0000	86-003	1.0956
83-057	1.0943	84-030	1.0000	86-004	1.0956
83-058	1.0943	84-031	1.0000	86-005	1.0956
83-059	1.0943	84-032	1.0000	86-006	1.0956
83-060	1.0943	84-033	1.0000	86-007	1.0956
83-061	1.0943	84-034	1.0000	86-008	1.0956
83-062	1.0943	84-035	1.0000	86-009	1.0956
83-063	1.0943	84-036	1.0000	86-010	1.0956
83-064	1.0943	84-037	1.0000	86-011	1.0956
83-065	1.0943	84-038	1.0000	86-012	1.0956
83-066	1.0943	84-039	1.0000	86-013	1.0956
83-067	1.0943	84-040	1.0000	86-015	1.0956

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
86-016	1.0956	96-018	1.0401	96-068	1.0401
86-017	1.0956	96-019	1.0401	96-069	1.0401
86-018	1.0956	96-020	1.0401	96-070	1.0401
86-019	1.0956	96-021	1.0401	96-071	1.0401
86-020	1.0956	96-022	1.0401	96-072	1.0401
86-021	1.0956	96-023	1.0401	96-073	1.0401
86-022	1.0956	96-024	1.0401		
86-023	1.0956	96-025	1.0401	97-001	1.0303
86-024	1.0956	96-026	1.0401	97-002	1.0303
86-025	1.0956	96-027	1.0401		
86-026	1.0956	96-028	1.0401	98-001	1.0625
86-027	1.0956	96-029	1.0401	98-002	1.0625
86-028	1.0956	96-030	1.0401	98-003	1.0625
86-029	1.0956	96-031	1.0401	98-004	1.0625
86-030	1.0956	96-032	1.0401	98-005	1.0303
86-031	1.0956	96-033	1.0401	98-006	1.0625
86-032	1.0956	96-034	1.0401	98-007	1.0625
86-033	1.0956	96-035	1.0401	98-008	1.0625
86-034	1.0956	96-036	1.0401	98-009	1.0625
86-035	1.0956	96-037	1.0401	98-010	1.0625
86-036	1.0956	96-038	1.0401	98-011	1.0625
		96-039	1.0401	98-012	1.0625
91-001	1.0579	96-040	1.0401	98-013	1.0625
91-002	1.0579	96-041	1.0401	98-014	1.0625
91-003	1.0579	96-042	1.0401		
91-004	1.0579	96-043	1.0401	101-000	1.0681
91-005	1.0579	96-044	1.0401	101-001	1.0681
91-006	1.0579	96-045	1.0401	101-002	1.0681
91-007	1.0579	96-046	1.0401	101-003	1.0681
91-008	1.0579	96-047	1.0401	101-004	1.0681
91-009	1.0579	96-048	1.0401	101-005	1.0681
91-010	1.0579	96-049	1.0401	101-006	1.0000
		96-050	1.0401	101-007	1.0681
96-001	1.0401	96-051	1.0401	101-008	1.0681
96-002	1.0401	96-052	1.0401	101-009	1.0681
96-003	1.0401	96-053	1.0401	101-010	1.0681
96-004	1.0401	96-054	1.0401	101-012	1.0000
96-005	1.0401	96-055	1.0401	101-013	1.0681
96-006	1.0401	96-056	1.0401	101-014	1.0681
96-007	1.0401	96-057	1.0401	101-015	1.0681
96-008	1.0401	96-058	1.0401	101-017	1.0681
96-009	1.0401	96-059	1.0401		
96-010	1.0401	96-060	1.0401	103-001	1.0000
96-011	1.0401	96-061	1.0401	103-002	1.0000
96-012	1.0401	96-062	1.0401	103-003	1.0000
96-013	1.0401	96-063	1.0401	103-004	1.0000
96-014	1.0401	96-064	1.0401	103-005	1.0000
96-015	1.0401	96-065	1.0401	103-006	1.0000
96-016	1.0401	96-066	1.0401	103-007	1.0000
96-017	1.0401	96-067	1.0401	103-008	1.0000

TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE	TAX RATE AREA	TAX RATE
103-009	1.0000	109-012	1.0779		
103-010	1.0000	109-013	1.0779		
103-011	1.0000	109-014	1.0779		
103-012	1.0000	109-015	1.0779		
103-013	1.0000	109-016	1.0779		
		109-017	1.0779		
105-001	1.1315	109-018	1.0779		
105-002	1.1315	109-019	1.0779		
105-003	1.1315	109-020	1.0779		
105-004	1.1315	109-021	1.0779		
		109-022	1.0779		
107-001	1.0000	109-023	1.0779		
107-002	1.0000	109-024	1.0779		
107-003	1.0000	109-025	1.0779		
107-004	1.0000	109-026	1.0779		
107-005	1.0000	109-027	1.0779		
107-006	1.0000				
107-007	1.0000				
107-008	1.0000				
107-009	1.0000				
108-001	1.0000				
108-002	1.0000				
108-003	1.0543				
108-004	1.0543				
108-005	1.0543				
108-006	1.0543				
108-007	1.0543				
108-008	1.0543				
108-009	1.0543				
108-010	1.0543				
108-011	1.0543				
108-012	1.0543				
108-013	1.0543				
108-014	1.0543				
108-015	1.0543				
108-018	1.0543				
108-019	1.0543				
109-001	1.0779				
109-002	1.0779				
109-003	1.0779				
109-004	1.0779				
109-005	1.0779				
109-006	1.0779				
109-007	1.0779				
109-008	1.0779				
109-009	1.0779				
109-010	1.0779				
109-011	1.0779				

ATTACHMENT B

STANISLAUS COUNTY
BOND AND INTEREST REDEMPTION
2001/2002 TAX RATES

FUND NO.	NAME OF FUND	TAX RATE PERCENTAGES
914000	HICKMAN ELEM--BOND	0.0839
920000	KEYES ELEM--BOND 1996 ISSUE	0.0558
929200	MODESTO ELEM--BOND 1992 ISSUE	0.0507
938000	RIVERBANK ELEM--BOND 1993A ISSUE	0.0355
938100	RIVERBANK ELEM--BOND 1993B ISSUE	0.0224
944300	SALIDA ELEM--BOND 1988 ISSUE	0.0000
944310	SALIDA ELEM--BOND 1996 ISSUE	0.0098
950120	STANISLAUS ELEM--BOND 1991 ISSUE	0.0000
950130	STANISLAUS ELEM--BOND 1992 ISSUE	0.0000
950140	STANISLAUS ELEM--BOND 2001 ISSUE	0.0322
953210	SYLVAN ELEM--BOND 1988 ISSSUE	0.0202
953220	SYLVAN ELEM--BOND 1992 ISSUE	0.0274
965100	HUGHSON HIGH--BOND 1988 ISSUE	0.0251
965200	HUGHSON HIGH--BOND 1992 ISSUE	0.0292
968200	MODESTO HIGH--BOND 1992 ISSUE	0.0303
974000	TURLOCK HIGH--BOND 1998 ISSUE	0.0055
974001	TURLOCK HIGH--BOND 1999 ISSUE	0.0572
974002	TURLOCK HIGH--BOND 2001 ISSUE	0.0054
983200	NEW-CROWS UNIF--BOND 2001 ISSUE	0.0943
983300	NEW-CROWS UNIF--STATE BUILD LOAN	0.0000
986000	PATTERSON UNIF--BOND 1996 ISSUE	0.0247
986010	PATTERSON UNIF--BOND 2001 ISSUE	0.0709
989000	WATERFORD UNIF--BOND 1998 ISSUE	0.1315
GENERAL RATE FOR COUNTY WIDE UNITARY TAX RATE AREA		0.999985186
BOND RATE FOR COUNTY WIDE UNITARY TAX RATE AREA		0.085529103
CALCULATED TAX RATE FOR COUNTY WIDE UNITARY TRA		1.085514289
LEVIED TAX RATE FOR COUNTY WIDE UNITARY TRA		1.0856