COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
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WENDY L. WATANABE
AUDITOR-CONTROLLER

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ASST. AUDITOR-CONTROLLERS
ROBERT A. DAVIS
JOHN NAIMO
JUDI E. THOMAS

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

24 SEPTEMBER 1, 2009

SACHI A. HAMAI
EXECUTIVE OFFICER

September 01, 2009

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

REQUEST TO APPROVE TAX RATE RESOLUTION
ALL DISTRICTS
(3-VOTES)

SUBJECT

Approval of the recommended action will enable various entities to levy taxes to finance Fiscal Year 2009-2010 operations and debt service requirements.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached resolution fixing the Fiscal Year 2009-2010 tax rates for County, Special District, and School District Debt Service Funds.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The approval of the resolution will enable the Auditor-Controller and Treasurer and Tax Collector to compute and collect Fiscal Year 2009-2010 taxes.

The collection of taxes is necessary to enable the various entities to finance Fiscal Year 2009-2010 operations and debt service requirements.

Implementation of Strategic Plan Goals

This recommended action supports the County's Strategic Plan Goal of Fiscal Responsibility. The tax rate resolution will facilitate the collection of taxes that are required to finance expenditures and pay debt service obligations.

FISCAL IMPACT/FINANCING

These revenues have already been included in the various entities' budgets.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Various legal codes, such as Government Code Sections 29100 to 29109, 23027, 50075, Revenue and Taxation Code Section 135, and Health and Safety Code Section 13911, require that the Board approve the attached resolution in conjunction with the levying of taxes.

IMPACT ON CURRENT SERVICES

Collection of the taxes will provide necessary funds to finance operations and debt service requirements.

Respectfully submitted,

Wendy L. Watanabe

WENDY L. WATANABE
Auditor-Controller

WLW:JN:CY:bjj
H:\Word Processing/ Board letters/ Tax Rate Resolution

Attachment

c: William T Fujioka, Chief Executive Officer
Robert E. Kalunian, Acting County Counsel
Sachi A. Hamai, Executive Officer
Mark J. Saladino, Treasurer and Tax Collector
Public Information Office

RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING TAX RATES FOR COUNTY AND DISTRICT TAXES
AND LEVYING A TAX UPON THE TAXABLE PROPERTY
OF THE COUNTY FOR THE FISCAL YEAR 2009-2010

On the motion of Supervisor Mark Ridley-Thomas ----------

BE IT RESOLVED, that under Sections 29100 to 29107, inclusive, of the Government Code and Section 135 of the Revenue and Taxation Code of the State of California, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the rates of County and District taxes upon the taxable property subject to each such rate in the County of Los Angeles for the fiscal year of 2009-2010, as the percentage of full value set forth below:

Fund	COUNTY WIDE	Delinquency Percentage Based on Net Requirements	Rate
01001.00	County Wide Ad Valorem Tax		1.000000

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
		VOTER APPROVED INDEBTEDNESS			
		LIBRARY DISTRICT DEBT SERVICE FUNDS			
1	055.62	Palos Verdes Library Refund Series 1998	87	2	.006618
		PUBLIC WORKS-WATERWORKS DISTRICTS DEBT SERVICE FUNDS			
2	046.42	No. 33 Zone A "1992" Series 2		10	.125101
3	047.02	No. 39 "1968" Series 3		8	.041385
4	047.03	No. 39 Zone A "1974" Series 2		8	.018638
	19,609				191,742

SCHOOLS

ELEMENTARY SCHOOL DISTRICTS

DEBT SERVICE FUNDS

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	440.51	Castaic Union DS 1993 Ser A	87	10	.034293
2	440.52	Castaic Union DS 1993 Ser B	87	10	.010093
3	464.50	Eastside Un Sch DS 98 Ser A	87	15	.027061
4	464.51	Eastside Un Sch DS Ser 2002	87	15	.023948
5	464.52	Eastside Un Sch DS Ser 2003	87	15	.015996
6	469.52	E Whittier Cty DS 2007 Ref Bds	87	8	.035532
7	473.51	El Monte Sch DS 1999 Ser A	87	6	.009826
8	473.52	El Monte Sch DS 1999 Ser B	87	6	.007196
9	473.53	El Monte Sch DS 1999 Ser C	87	6	.007597
10	473.54	El Monte Sch DS 2004 Ref Bds	87	6	.005601
11	473.55	El Monte Sch DS 2004 Ser A (2005)	87	6	.019767
12	473.56	El Monte Sch DS 2005 Ref Bds	87	6	.026727
13	473.57	El Monte Sch DS 2004 Ser B	87	6	.011745
14	473.60	El Monte Sch DS 2008 Ser A	87	6	.030614
15	485.50	Garvey Sch DS 2000 Ser A	87	4	.019079
16	485.51	Garvey Sch DS 2000 Ser B	87	4	.003791
17	485.52	Garvey Sch DS 2004 Ser 2005	87	4	.018451
18	485.53	Garvey Sch DS 2004 Ser 2006	87	4	.011304
19	485.54	Garvey Sch DS 2004 Ser 2008	87	4	.001156
20	485.55	Garvey-Alhambra DS 2004 Ser A	87	4	.021873
21	485.56	Garvey-Alhambra DS 2004 Ser B	87	4	.002705
22	501.51	Hawthorne Sch DS 1997 Ser B	87	7	.020179
23	501.52	Hawthorne Sch DS 1997 Ser C	87	7	.003412
24	501.53	Hawthorne Sch DS 1997 Ser 04D	87	7	.005003

1,143,573 372,949

SCHOOLS - CONTINUED

ELEMENTARY SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	501.54	Hawthorne Sch DS 2004, 2005 Ser A	87	7	.012724
2	501.55	Hawthorne Sch DS Ref Bds 1997, 2005 Ser E	87	7	.020772
3	501.56	Hawthorne Sch DS 2004 Ser 2005B	87	7	.007247
4	501.57	Hawthorne Sch DS 2004, 2008 Ser C	87	7	.004718
5	505.50	Hermosa Bch Sch DS 2002 Ser A	87	6	.006620
6	505.52	Hermosa Bch Sch DS 2005 Ref Bds	87	6	.010630
7	529.50	Lancaster Sch DS 1999 Ser 99 A	87	13	.017604
8	529.51	Lancaster Sch DS 1999 Ser 2001	87	13	.005219
9	545.50	Lawndale Elem DS 98 Ser A	87	7	.021448
10	545.51	Lawndale Elem DS 98 Ser B	87	7	.026155
11	549.50	Lennox Sch Dt DS 1998 Ser A	87	11	.039690
12	549.52	Lennox Sch Dt DS 2007, Ser 2007	87	11	.025260
13	553.51	Little Lake Cty DS 2000 Ser B	87	10	.015882
14	553.52	Little Lake Cty DS 2005 Ref Bds	87	10	.023130
15	553.53	Little Lake Cty DS 2000 Ser C	87	10	.033321
16	561.50	Los Nietos Sch Dt DS 2008 Ser 2008	87	5	.028847
17	581.52	Newhall Elem Sch DS 2004 Ref Bonds	87	9	.014345
18	581.53	Newhall ESD DS 2004 Ref Bds Ser B	87	9	.019428
19	593.50	Palmdale Sch DS 2001 Ser 2002	87	15	.017177
20	593.52	Palmdale Sch DS 2001 Ser 2003	87	15	.002700
21	629.50	Rosemead Sch DS 2000 Ser A	87	4	.026783
22	629.51	Rosemead Sch DS 2000 Ser B	87	4	.029727
23	629.52	Rosemead Sch DS 2000 Ser C	87	4	.019461
24	629.53	Rosemead Sch DS 2000 Ser D	87	4	.016329
25	629.54	Rosemead Sch DS 2008 Ser A	87	4	.021279

1,398,601 466,496

SCHOOLS - CONTINUED

ELEMENTARY SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	645.51	Saugus Un DS 1993 Ser A	87	9	.004825
2	645.53	Saugus Un DS 2002 Ser A	87	9	.001692
3	645.54	Saugus Un DS 2002 Ref Bonds	87	9	.003383
4	645.56	Saugus Un DS 2002 Ser B	87	9	.002528
5	645.59	Saugus Un DS 2006 Ref Bds	87	9	.022230
6	657.51	So Whittier Elem DS 98 Ser A	87	9	.046536
7	657.52	So Whittier Elem DS 2004 Ser A	87	9	.015152
8	665.52	Sulphur Spring DS 1991 Ser A	87	10	.084642
9	689.53	Westside Union DS Ref 89 Ser C	87	13	.011085
10	689.54	Westside Union DS 98 Ser A	87	13	.005956
11	689.55	Westside Union DS 98 Ser 2001A	87	13	.001738
12	689.56	Westside Union DS 98 Ser 2002A	87	13	.002304
13	689.61	Westside Union DS 2008 Ser A	87	13	.012509
14	695.55	Whittier City ESD DS 2000 Ser C	87	8	.006325
15	695.56	Whittier City ESD DS 2000 Ser D	87	8	.011224
16	695.57	Whittier City ESD DS 2000 Ser E	87	8	.006104
17	695.58	Whittier City ESD DS 2006 Ref Bds	87	8	.010775
18	709.52	Wiseburn Sch DS 97 Ser 99A	87	10	.003378
19	709.54	Wiseburn Sch DS 2000 Ser 2000A	87	10	.010363
20	709.55	Wiseburn Sch DS 2000 Ser 2001	87	10	.010778
21	709.56	Wiseburn Sch DS 2005 Ser A Ref Bds	87	10	.034266
22	709.58	Wiseburn Sch DS 2007, 2008 Ser A	87	10	.004732

1,498,608 312,525

SCHOOLS - CONTINUED

HIGH SCHOOL DISTRICTS

DEBT SERVICE FUNDS

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	717.51	Antelope Vly Un Hi DS 2002 Sr A	87	14	.011856
2	717.52	Antelope Vly Un Hi DS 2002 Sr B	87	14	.008110
3	717.53	Antelope Vly Un Hi DS 2002 Ser 2005	87	14	.004245
4	725.54	Centinela Vly Un Hi DS 02 Ref Ser A	87	9	.009060
5	725.56	Centinela Vly Un Hi DS 04 Ref Bds A	87	9	.020120
6	745.51	El Monte Un Hi DS 2002 Ser A	87	6	.008752
7	745.52	El Monte Un Hi DS 2002 Ser B	87	6	.020179
8	745.53	El Monte Un Hi DS 2006 Ref Bds	87	6	.022607
9	745.54	El Monte Un Hi DS 2002 Ser C	87	6	.016015
10	745.55	El Monte Un Hi DS 2008 Ser A (2009)	87	6	.028986
11	757.51	Wm S Hart Un DS 2001 Ser A	87	9	.011027
12	757.52	Wm S Hart Un DS 2001 Ser B	87	9	.015073
13	757.53	Wm S Hart Un DS 2008 Ser A	87	9	.003990
14	789.57	Whittier Un High DS 2005 Ref Bds	87	8	.039736
15	789.58	Whittier Un High DS 2008 Ser 2009A	87	8	.002505

1,118,302 222,261

SCHOOLS - CONTINUED

COMMUNITY COLLEGE DISTRICTS

DEBT SERVICE FUNDS

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	792.52	Antelope Vly CC DS 2004 Ser B	87	13	.011736
2	792.53	Antelope Vly CC DS 2006 Ref Bds	87	13	.006699
3	792.54	Antelope Vly CC DS 2004 Ser C	87	13	.006160
4	790.50	Cerritos CC DS 2004 Ser 2004A	87	8	.002205
5	790.51	Cerritos CC DS 2005 Ref Bds	87	8	.005334
6	790.52	Cerritos CC DS 2004 Ser 2006	87	8	.004331
7	790.53	Cerritos CC DS 2004 Ser 2009C	87	8	.006673
8	791.50	Citrus CCD DS 2004 Ser 2004A	87	7	.005824
9	791.51	Citrus CCD DS 2004 Ser 2007B	87	7	.011428
10	791.52	Citrus CCD DS 2004, 2009 Ser C	87	7	.006722
11	793.50	Compton CCD DS 2002 Ser 2004A	87	12	.012963
12	797.50	El Camino CCD DS 2002 Ser 2003A	87	7	.002243
13	797.51	El Camino CCD DS 2005 Ref Bds	87	7	.002923
14	797.52	El Camino CCD DS 2002 Ser 2006B	87	7	.009702
15	800.50	Glendale CCD DS 2002 Ser A	87	6	.003105
16	800.52	Glendale CCD DS 2002 Ser C	87	6	.003349
17	800.53	Glendale CCD DS 2002, 2005 Ser A	87	6	.009500
18	800.54	Glendale CCD DS 2002 Ser 2006	87	6	.007704
19	807.50	Long Bch CCD DS 02 Ser A (2003)	87	8	.002478
20	807.51	Long Bch CCD DS 2002 Ser B (2005)	87	8	.006998
21	807.52	Long Bch CCD DS Ref Bds 2002 Ser C (2005)	87	8	.007695
22	807.53	Long Bch CCD DS 2002 Ser D (2007)	87	8	.004269
23	807.54	Long Bch CCD DS 2008, 2008 Ser A	87	8	.002478
24	807.55	Long Bch CCD DS 2008 Ser 2009B	87	8	.002639

1,914,745 145,158

SCHOOLS - CONTINUED

COMMUNITY COLLEGE DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	805.50	LACC DS 2001 Ser A	87	8	.001715
2	805.52	LACC DS 2003 Ser B	87	8	.001216
3	805.55	LACC DS 2003 Tax Ser 2004B	87	8	.000697
4	805.56	LACC DS 2001 Tax Ser 2004A	87	8	.000620
5	805.57	LACC DS Ref 2001 Ser 2005A	87	8	.003709
6	805.58	LACC DS 2001, 2007 Ser A	87	8	.003567
7	805.59	LACC DS 2003, 2006 Ser E	87	8	.003991
8	805.60	LACC DS 2001, 2008 Ser E-1	87	8	.000419
9	805.61	LACC DS 2001, 2008 Taxable Ser E-2	87	8	.000245
10	805.62	LACC DS 2003, 2008 Ser F-1	87	8	.000699
11	805.63	LACC DS 2003, 2008 Taxable Ser F-2	87	8	.000190
12	805.64	LACC DS 2008, 2009 Ser A	87	8	.004211
13	805.65	LACC DS 2008, 2009 Taxable Ser B	87	8	.001833
14	809.50	Mt SACC DS 2001 Ser A	87	8	.001835
15	809.51	Mt SACC DS 2001 Ser 2004B	87	8	.003230
16	809.52	Mt SACC DS 2005 Ref Bds	87	8	.011843
17	809.53	Mt SACC DS 2001, 2006 Ser C	87	8	.006297
18	809.54	Mt SACC DS 2001, 2008 Ser D	87	8	.002505
19	812.50	Pasadena CCD DS 2002 Ser A	87	5	.001775
20	812.51	Pasadena CCD DS 2006 Ser B	87	5	.006603
21	812.52	Pasadena CCD DS 2006 Ref Bds Ser C	87	5	.010469
22	812.53	Pasadena CCD DS 2002, 2006 Ser D	87	5	.004155
23	816.52	Rio Hondo CC DS 2004 Ser 2004A	87	8	.006632
24	816.53	Rio Hondo CC DS 2005 Ref Bds	87	8	.011847
25	816.54	Rio Hondo CC DS 2004, 2009 Ser B	87	8	.008665
26	810.54	Santa Monica CC DS 2002 Ser A	87	6	.003328
27	810.55	Santa Monica CC DS 2002 Ser 2004 B	87	6	.003917
28	810.56	Santa Monica CC DS 2004 Ser 2005 A	87	6	.005286
29	810.57	Santa Monica CC DS 2002, 2005 Ser C	87	6	.012741
30	810.59	Santa Monica CC DS 1992, 2007 Ref Ser B	87	6	.008663
31	810.60	Santa Monica CC DS 2004, 2007 Ref Ser C	87	6	.016357
32	814.51	Sta Clarita Vly CC DS 01 Ser 02	87	9	.000624
33	814.52	Sta Clarita Vly CC DS 01 Ser 03	87	9	.002829
34	814.53	Sta Clarita CC DS 2005 Ref Bds	87	9	.004198
35	814.54	Sta Clarita CC DS 2001 Ser 2005	87	9	.006476
36	814.55	Sta Clarita CC DS 2006 Ser 2007	87	9	.011825
	2,915,593				175,212

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS

DEBT SERVICE FUNDS

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	819.51	ABC Unif Sch DS 2003 Ref Ser A	87	6	.011394
2	819.52	ABC Unif Sch DS 1997 Ser B	87	6	.015559
3	936.53	Alhambra USD DS 99 Ser B	87	4	.002209
4	936.54	Alhambra USD DS 2005 Ref Bd	87	4	.016978
5	936.55	Alhambra USD - Garvey DS 2004 Ser A	87	4	.020919
6	936.56	Alhambra USD DS 2008 Ser A (SFID)	87	4	.008702
7	936.57	Alhambra USD - Garvey DS 2004 Ser B	87	4	.002705
8	817.51	Arcadia Unf DS 1993 Ser A	87	3	.017939
9	817.53	Arcadia Unf DS 1993 Ser C	87	3	.004955
10	817.54	Arcadia Unf DS Ref Bds 1993, 2005 Ser A	87	3	.004910
11	817.55	Arcadia Unf DS 2006 Ser A	87	3	.047802
12	818.55	Azusa USD DS 2002 Ser 2002	87	8	.039093
13	820.50	Baldwin Pk Unf DS 96 Ser A	87	10	.022676
14	820.51	Baldwin Pk Unf DS 2001 Ref Bds	87	10	.017076
15	820.52	Baldwin Pk Unf DS 2002 Ser 2003	87	10	.002678
16	820.53	Baldwin Pk Unf DS 2002 Ser 2004	87	10	.014814
17	820.54	Baldwin Pk Unif DS 2005 Ref Bds	87	10	.034874
18	820.55	Baldwin Pk Unif DS 2002 Ser 2005	87	10	.001378
19	820.56	Baldwin Pk Unif DS 2002 Ser 2006	87	10	.003900
20	820.57	Baldwin Pk Unif Ds 2006 Ser 2007	87	10	.039663
21	820.58	Baldwin Pk Unif DS 2006 Ser 2008	87	10	.023952
22	821.51	Bassett Unif DS 2004 Ser 2005 A	87	10	.037632
23	821.52	Bassett Unif DS 2004 Ser B	87	10	.011789
24	821.54	Bassett Unif DS 2006 Ser 2007	87	10	.055546
25	821.55	Bassett Unif DS 2006 Ser B	87	10	.003800
26	826.51	Beverly Hills USD Ref DS Ser 2001	87	5	.004844
27	826.53	Beverly Hills USD DS 2002 Ser A	87	5	.004968
28	826.54	Beverly Hills USD DS 2002 Ser B	87	5	.009029
29	826.55	Beverly Hills USD DS 2005 Ref Bds Ser B	87	5	.007225
30	826.56	Beverly Hills USD DS 2005 Ref Bds Ser A	87	5	.019244

2,521,413 508,253

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	830.51	Bonita Unif DS 2004 Ser A	87	6	.024140
2	830.52	Bonita Unif DS 2004 Ser B	87	6	.018573
3	830.53	Bonita Unif DS 2008 Ser A	87	6	.017497
4	830.54	Bonita Unif DS 2008 Ser A-BABs	87	6	.015934
5	834.50	Burbank Unif DS 97 Ser A	87	8	.003274
6	834.51	Burbank Unif DS 97 Ser B	87	8	.016448
7	834.52	Burbank Unif DS 97 Ser C	87	8	.024491
8	840.50	Charter Oak Unif DS 2000 Ser A	87	7	.002285
9	840.51	Charter Oak Unif DS 2000 Ser B	87	7	.009844
10	840.52	Charter Oak Unif DS 2000, 2005 Ser C	87	7	.023929
11	840.53	Charter Oak Unif DS 2000, 2006 Ser D	87	7	.018587
12	840.54	Charter Oak Unif DS 2000, 2006 Ser E Ref	87	7	.043299
13	842.51	Claremont Unif DS 2000 Ser A	87	5	.016464
14	842.52	Claremont Unif DS 2000 Ser B	87	5	.049298
15	842.53	Claremont Unif DS 2000 Ser C	87	5	.010553
16	845.51	Compton Unif DS 2002 Ser A	87	13	.007594
17	845.52	Compton Unif DS 2002 Ser 2004B	87	13	.007097
18	845.53	Compton Unif DS 2002 Ser 2006C	87	13	.007338
19	845.54	Compton Unif DS 2006 Ref Bds Ser D	87	13	.040350
20	847.51	Covina Vly Unif DS 2001 Ser A	87	8	.014660
21	847.52	Covina Vly Unif DS 2001 Ser B	87	8	.024713
22	847.53	Covina Vly Unif DS 2006 Ser 2006	87	8	.032653
23	847.54	Covina Vly Unif DS 2006, 2007 Ser B	87	8	.013896
24	850.53	Culver City USD DS 2005 Ref Bds	87	5	.034370
25	853.52	Downey Unif DS 1996 Ser C	87	11	.003027
26	853.53	Downey Unif Ref Bds DS 1999 A	87	11	.005948
27	853.55	Downey Unif DS 1996 Ser E	87	11	.000482
28	853.56	Downey Unif DS 2002 Ser A	87	11	.010715
29	853.57	Downey Unif DS 2002 Ser B	87	11	.008102
30	853.58	Downey Unif DS 2002 Ser C	87	11	.018818
31	853.59	Downey Unif DS 2006 Ref Bds	87	11	.007217
32	853.60	Downey Unif DS 2007 Ref Bds	87	11	.010757
	2,700,702				542,353

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	855.50	Duarte Unif DS 1998 Ser A	87	7	.008323
2	855.51	Duarte Unif DS 1998 Ser B	87	7	.040737
3	855.52	Duarte Unif DS 1998 Ser C	87	7	.006630
4	855.53	Duarte Unif DS 1998 Ser D	87	7	.006401
5	855.54	Duarte Unif DS 1998 Ser E	87	7	.010474
6	912.52	El Rancho Unif DS 94 Ser A	87	10	.020329
7	912.53	El Rancho Unif DS 94 Ser B	87	10	.007484
8	912.54	El Rancho Unif DS 2003 Ser 03A	87	10	.038480
9	912.55	El Rancho Unif DS 2003 Ser 2004	87	10	.009459
10	912.56	El Rancho Unif DS 2003 Ser 2005	87	10	.005206
11	912.57	El Rancho Unif DS 2003 Ser 2007	87	10	.004312
12	859.50	El Segundo USD DS 97 Sr A	87	12	.009777
13	859.51	El Segundo USD DS 97 Sr B	87	12	.009386
14	859.52	El Segundo USD DS 97 Sr 2000C	87	12	.003776
15	859.53	El Segundo USD DS Ref Bds Sr 2004	87	12	.028356
16	859.54	El Segundo USD DS 97 Sr 2002D	87	12	.003923
17	859.55	El Segundo USD DS 2001 Sr 2003	87	12	.001269
18	867.50	Glendale Unif DS 97 Ser A	87	6	.005503
19	867.51	Glendale Unif DS 97 Ser B	87	6	.006213
20	867.52	Glendale Unif DS 97 Ser C	87	6	.008334
21	867.53	Glendale Unif DS 97 Ser D	87	6	.010764
22	867.54	Glendale Unif DS 97 Ser E	87	6	.005137
23	867.55	Glendale Unif DS 97 Ser F	87	6	.005339
24	867.56	Glendale Unif DS 97 Ser G	87	6	.004742

2,098,273 260,354

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Number Accounts	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	868.50	Glendora Unif DS 2000 Ser A	87	5	.007318
2	868.51	Glendora Unif DS 2000 Ser B	87	5	.009081
3	868.52	Glendora Unif DS 2005 Ref Bds	87	5	.014783
4	868.53	Glendora Unif DS 2005 Ser A	87	5	.036560
5	868.54	Glendora Unif DS 2005 Ser B	87	5	.006862
6	870.50	Hac-La Puente Unf DS 00 Ser 00A	87	7	.007948
7	870.51	Hac-La Puente Unf DS 00 Ser 03B	87	7	.005599
8	870.52	Hac-La Puente Unf DS 2005 Ref Bds	87	7	.016777
9	870.53	Hac-La Puente Unif DS 2007 Ref Bds	87	7	.029409
10	875.51	Inglewood Unif DS 1998 Ser B	87	10	.008959
11	875.52	Inglewood Unif DS 1998 Ser C	87	10	.016940
12	875.53	Inglewood Unif DS 1998 Ser D	87	10	.036374
13	875.54	Inglewood Unif DS 2007 Ref Bds	87	10	.050727
14	880.51	La Canada Unif Sch DS 95 Fund	87	4	.027640
15	880.52	La Canada Unif Sch DS 99 Ser A	87	4	.004999
16	880.53	La Canada Unif Sch DS 99 Ser B	87	4	.003392
17	880.54	La Canada Unif Sch DS 2004 Ser A	87	4	.020751
18	880.55	La Canada Unif Sch DS 2004 Ser B	87	4	.009392
19	880.56	La Canada Unif Sch DS 2004 Ser C	87	4	.004256
20	881.52	Las Virgenes USD DS 97 Ser B	87	7	.004510
21	881.53	Las Virgenes USD DS 99 Ref	87	7	.011904
22	881.54	Las Virgenes USD DS 97 Ser C	87	7	.002211
23	881.55	Las Virgenes USD DS 97 Ser D	87	7	.006806
24	881.56	Las Virgenes USD DS 2004 Ref Bds	87	7	.006100
25	881.57	Las Virgenes USD DS 2006 Ser A	87	7	.022841
26	883.50	Long Beach Unif DS 1999 Ser A	87	8	.000303
27	883.52	Long Beach Unif DS 1999 Ser C	87	8	.001913
28	883.53	Long Beach Unif DS 1999 Ser D	87	8	.004564
29	883.54	Long Beach Unif DS 1999 Ser E	87	8	.007546
30	883.55	Long Beach Unif DS 1999 Ser F	87	8	.006564
31	883.56	Long Beach Unif DS 1999 Ser G	87	8	.001491
32	883.57	Long Beach Unif DS 2008 Ref Bds	87	8	.003108
33	883.58	Long Beach Unif DS 2008 Ser A	87	8	.056127
34	883.59	Long Beach Unif DS 2009 Ref Bds Ser B	87	8	.005017
	2,985,118				458,772

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	887.51	Los Angeles Unif DS 97 Ser A	87	9	.003820
2	887.53	Los Angeles Unif DS 97 Ser C	87	9	.002164
3	887.54	Los Angeles Unif DS 97 Ser D	87	9	.002627
4	887.55	Los Angeles Unif DS 97 Ser E	87	9	.003781
5	887.56	Los Angeles Unif DS 02 Ref Bds	87	9	.005349
6	887.57	Los Angeles Unif DS 97 Ser F	87	9	.006305
7	887.58	Los Angeles Unif DS 02 Ser A	87	9	.010098
8	887.61	Los Angeles Unif DS 2004 Ser C (2004)	87	9	.000689
9	887.63	Los Angeles Unif DS 2004 Ref Bds Ser A-1	87	9	.000953
10	887.64	Los Angeles Unif DS 2004 Ref Bds Ser A-2	87	9	.001351
11	887.65	Los Angeles Unif DS 2004 Ser E (2005)	87	9	.005408
12	887.66	Los Angeles Unif DS 2005 Ref Bds Ser A-1	87	9	.003640
13	887.67	Los Angeles Unif DS 2005 Ref Bds Ser A-2	87	9	.001263
14	887.68	Los Angeles Unif DS 2004 Ser F	87	9	.007350
15	887.69	Los Angeles Unif DS 2006 Ref Bds Ser A	87	9	.001381
16	887.70	Los Angeles Unif DS 2005 Ser A (2006)	87	9	.002535
17	887.71	Los Angeles Unif DS 2005 Ser B (2006)	87	9	.002821
18	887.72	Los Angeles Unif DS 2005 Ser C	87	9	.003700
19	887.73	Los Angeles Unif DS 2005 Ser D	87	9	.001638
20	887.74	Los Angeles Unif DS 2004 Ser G	87	9	.005620
21	887.75	Los Angeles Unif DS 2006 Ref Bds Ser B	87	9	.005889
22	887.76	Los Angeles Unif DS 2007 Ref Bds Ser A-1	87	9	.011178
23	887.77	Los Angeles Unif DS 2007 Ref Bds Ser A-2	87	9	.001224
24	887.78	Los Angeles Unif DS 2002 Ser B (2007)	87	9	.007230
25	887.79	Los Angeles Unif DS 2007 Ref Bds Ser B	87	9	.000266
26	887.80	Los Angeles Unif DS 2002 Ser C	87	9	.002212
27	887.81	Los Angeles Unif DS 2004 Ser H	87	9	.008124
28	887.82	Los Angeles Unif DS 2005 Ser E	87	9	.004422
29	887.83	Los Angeles Unif DS 2002 Ser D	87	9	.003223
30	887.84	Los Angeles Unif DS 2004 Ser I	87	9	.006533
31	887.85	Los Angeles Unif DS 2005 Ser F	87	9	.002092
32	887.86	Los Angeles Unif DS 2002 Ser E	87	9	.002359
33	887.87	Los Angeles Unif DS 2004 Ser J	87	9	.004338
34	887.88	Los Angeles Unif DS 2005 Ser G	87	9	.016153
35	887.89	Los Angeles Unif DS 2005 Ser H	87	9	.004073
36	891.50	Lynwood Unif Sch DS 2002 Ser A	87	11	.043592
	3,196,147				195,401

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	892.51	Manhattan Bch USD DS 96 Sr A	87	5	.017813
2	892.52	Manhattan Bch USD DS 98 Sr B	87	5	.001225
3	892.53	Manhattan Bch USD DS 99 Sr C	87	5	.002839
4	892.54	Manhattan Bch USD DS 2001 Ser D	87	5	.001707
5	892.56	Manhattan Bch USD DS 1995 Ser E	87	5	.001915
6	892.57	Manhattan Bch USD DS 2000 Ser B	87	5	.000560
7	892.58	Manhattan Bch USD DS 2004 Ref Bds	87	5	.014036
8	895.50	Monrovia Unif DS 97 Ser A	87	6	.025920
9	895.52	Monrovia Unif DS 2005 Ref Bds	87	6	.014298
10	895.53	Monrovia Unif DS 2006 Ser A	87	6	.013343
11	895.54	Monrovia Unif DS 2006 Ser B	87	6	.011649
12	899.50	Montebello Unif DS 98 Ser 1998	87	6	.013784
13	899.51	Montebello Unif DS 98 Ser 1999	87	6	.011120
14	899.52	Montebello Unif DS 98 Ser 2001	87	6	.008166
15	899.53	Montebello Unif DS 98 Ser 2004	87	6	.007686
16	899.54	Montebello Unif DS 1998 Ser 2002	87	6	.009186
17	899.55	Montebello Unif DS 2004 Ser 2005	87	6	.014808
18	899.56	Montebello Unif DS 2004 Ser 2008	87	6	.023184
19	899.57	Montebello Unif DS 2004 Ser 2009	87	6	.008795
20	903.51	Norwalk-La Mrda USD DS 02 Sr 2005B	87	8	.006448
21	903.52	Norwalk-La Mrda USD DS 2005 Ref Bds	87	8	.018913
22	903.53	Norwalk-La Mrda USD DS 2002 Ser 2007C	87	8	.005794
23	903.56	Norwalk-La Mrda USD DS 2009 Ref Bds	87	8	.029947
24	905.51	Palos Verdes Pen Unf DS 2000 Ser A	87	4	.001958
25	905.52	Palos Verdes Pen Unf DS 2000 Ser B	87	4	.002314
26	905.53	Palos Verdes Pen Unf DS 2000 Ser C	87	4	.002368
27	905.54	Palos Verdes Pen Unf DS Ref Ser 2005	87	4	.005315
28	905.55	Palos Verdes Pen Unf DS 2005R Ser 2006	87	4	.004526
29	905.56	Palos Verdes Pen Unf DS 2005S Ser 2006	87	4	.000240
30	905.57	Palos Verdes Pen Unf DS Ref Bds Ser 2006	87	4	.002928
31	905.59	Palos Verdes Pen Unf DS 05(Meas S)Ser2009	87	4	.001993
32	907.50	Paramount Unif DS 2005 Ref Bds	87	10	.048965
33	907.52	Paramount Unif DS 2006 Ser 2007	87	10	.064392
	2,969,969				398,135

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	909.54	Pasadena USD DS 2004 Ref Bds	87	7	.036352
2	909.55	Pasadena USD DS 2005 Ref Bds	87	7	.033182
3	909.56	Pasadena USD DS 2008 Ser 2009	87	7	.038830
4	915.57	Pomona Unif Sch DS Ref Bds Ser 97A	87	10	.044460
5	915.62	Pomona Unif Sch DS Ref 2000 Ser A	87	10	.013823
6	915.64	Pomona Unif Sch DS Ref 2001 Ser A	87	10	.013802
7	915.65	Pomona Unif Sch DS 2002 Ser A	87	10	.006048
8	915.66	Pomona Unif Sch DS 2002 Ser B	87	10	.008868
9	915.67	Pomona Unif Sch DS 2002 Ser C	87	10	.009115
10	915.68	Pomona Unif Sch DS 2002 Ser D	87	10	.008587
11	915.69	Pomona Unif Sch DS 2002 Ser E	87	10	.007049
12	915.70	Pomona Unif Sch DS 2007 Ref Bds	87	10	.005140
13	915.71	Pomona Unif Sch DS 2008 Ser A	87	10	.028563
14	916.51	Redondo Bch Unif DS 2000 Ser A	87	6	.006148
15	916.52	Redondo Bch Unif DS 2000 Ser B	87	6	.003101
16	916.53	Redondo Bch Unif DS 2000 Ser C	87	6	.004707
17	916.54	Redondo Bch Unif DS 2000 Ser D	87	6	.005255
18	916.55	Redondo Bch Unif DS 2000 Ser E	87	6	.007430
19	916.56	Redondo Bch Unif DS 2008 Ser A	87	6	.028549
20	918.50	Rowland Hghts Unif DS 00 Ser A	87	7	.007408
21	918.51	Rowland Hghts Unif DS 00 Ser B	87	7	.018979
22	918.52	Rowland Hghts Unif DS 2005 Ref Bds	87	7	.011149
23	918.53	Rowland Hghts Unif DS 2006 Ser A	87	7	.017024
24	918.54	Rowland Hghts Unif DS 2006 Ser B	87	7	.004181
25	918.55	Rowland Hghts Unif DS 2006 Ser B-BABs	87	7	.008952
26	920.51	San Gabriel USD DS 2002 Ser A	87	6	.024048
27	920.52	San Gabriel USD DS 2002 Ser 2004 B	87	6	.005508
28	920.53	San Gabriel USD DS 2005 Ref Bds	87	6	.020610
29	920.54	San Gabriel USD DS 2002 Ser 2007 C	87	6	.007307
30	920.55	San Gabriel USD DS 2008 Ser A	87	6	.043227
31	923.52	Sn Marino Unf DS 01 Refund Bds	87	2	.010486
32	923.53	Sn Marino Unf DS 98 Ser B	87	2	.045056
33	923.54	Sn Marino Unf DS 00 Ser 2000A	87	2	.022703
	3,026,884				555,647

SCHOOLS - CONTINUED

UNIFIED SCHOOL DISTRICTS - CONTINUED

DEBT SERVICE FUNDS - CONTINUED

	Account Number	Fund Description	Prop 87	Delinquency Percentage Based on Net Reqmts	Rate
1	931.53	Sta Mon-Mal Unif DS Ref Ser 1998	87	6	.014539
2	931.54	Sta Mon-Mal Unif DS Ser 1999	87	6	.007033
3	931.55	Sta Mon-Mal Unif DS 98 Ser 2001	87	6	.000377
4	931.56	Sta Mon-Mal Unif DS 2006 Ref BDS	87	6	.000420
5	931.57	Sta Mon-Mal Unif DS 2006 Ser A (2007)	87	6	.004395
6	931.58	Sta Mon-Mal Unif DS 2006 Ser B	87	6	.010382
7	931.59	Sta Mon-Mal Unif DS 2006 Ser B-1	87	6	.010282
8	935.52	Acton-Agua Dulce USD DS 2008 Ser A	87	5	.021782
9	939.50	So Pasadena USD DS 96 Ser A	87	4	.013276
10	939.51	So Pasadena USD DS 95 Ser B	87	4	.021974
11	939.52	So Pasadena USD DS 95 Ser C	87	4	.021588
12	939.53	So Pasadena USD DS 95 Ser D	87	4	.002083
13	939.54	So Pasadena USD DS 02 Ser 2003A	87	4	.029513
14	947.52	Temple City Unif DS 98 Ser B	87	3	.003040
15	947.53	Temple City Unif DS 2005 Ref Bds	87	3	.046061
16	955.52	Torrance Unif DS 98 Ser A	87	5	.016714
17	955.53	Torrance Unif DS 98 Ser B	87	5	.000959
18	955.54	Torrance Unif DS 2008 (Meas Y) Ser 2009	87	5	.031049
19	955.55	Torrance Unif DS 2008 (Meas Z) Ser 2009	87	5	.007761
20	980.55	Walnut Val Unif Ref DS Ser 97A	87	5	.058003
21	980.56	Walnut Val Unif DS 2000 Ser A	87	5	.002811
22	980.58	Walnut Val Unif DS 2000 Ser C	87	5	.006623
23	980.59	Walnut Val Unif DS 2000 Ser D	87	5	.010478
24	980.60	Walnut Val Unif DS 2000 Ser E	87	5	.000342
25	980.61	Walnut Val Unif DS 2005 Ref Bds	87	5	.009440
26	980.62	Walnut Val Unif DS 2007 Ser A (Meas S)	87	5	.022921
27	980.63	Walnut Val Unif DS 2007 Ser A (Meas Y)	87	5	.006126
28	985.53	West Covina Unif DS 2000 Ser C	87	8	.014611
29	985.54	West Covina Unif DS 2002 Ref Ser A	87	8	.024658
30	985.55	West Covina Unif DS 2000 Ser D	87	8	.013307

2,867,259 432,548

	Account Number	Fund Description	Prop 87	Unit Rate	Total District Rate
		ORANGE COUNTY			
1	753.52	Fullerton Union High "2002" Series 2002 A Debt Service	87	.008470	.008470
2	753.53	Fullerton Union High "2002" Series 2005 B Debt Service	87	.006820	.006820
3	811.50	N Orange County CC "2002" Series 2002 A Debt Service	87	.003110	.003110
4	811.51	N Orange County CC "2002" Series 2003 B Debt Service	87	.003910	.003910
5	811.52	N Orange County CC "2002" Series 2005 Ref Debt Service	87	.009470	.009470

394,158 31,780

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Los Angeles does hereby levy taxes upon the taxable property of the County at the rates fixed in this resolution upon the full assessed valuation of property which is legally subject to such tax.

The foregoing resolution was on the 1ST day of September, 2009, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

OFFICE OF THE COUNTY COUNSEL

By _____
THOMAS M. TYRRELL
Principal Deputy County Counsel

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
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AUDITOR-CONTROLLER

MARIA M. OMS
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
JUDI E. THOMAS

September 15, 2009

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

53-D SEPTEMBER 15, 2009

SACHI A. HAMAI
EXECUTIVE OFFICER

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

REQUEST TO RESCIND DEBT SERVICE TAX LEVY AUTHORITY FOR LONG BEACH COMMUNITY COLLEGE DISTRICT (LBCCD) (FOURTH DISTRICT) (3-VOTES)

SUBJECT

Approval of the recommended action amends your Board's 2009-2010 Tax Rate Resolution and rescinds authority to levy an unnecessary 2009-2010 debt service tax rate.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached Resolution striking out the Fiscal Year 2009-2010 Tax Rate Resolution debt service tax rate of .002639 for Long Beach Community College District's 2008 General Obligation Bonds, Series 2009B and rescinding authority to levy it.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On June 24, 2009, the Long Beach Community College District informed the County of its intent to issue general obligation bonds. A tax rate of .002639 was calculated to provide for anticipated debt service payments. On September 1, 2009, your Board approved the LBCCD rate as one of the Fiscal Year 2009-2010 property tax rates. On September 3, 2009, LBCCD notified the County that the proposed bond sale would be postponed and a debt service tax for Fiscal Year 2009-2010 was no longer required. There is sufficient time to rescind the previously approved tax, and we recommend this action to prevent an unnecessary levy on LBCCD property owners.

Implementation of Strategic Plan Goals

This recommended action supports the County's Strategic Plan Goal of Fiscal Responsibility by aligning the taxes levied on LBCCD property owners with the debt service requirements for Fiscal Year 2009-2010.

FISCAL IMPACT/FINANCING

The property tax revenues for the postponed LBCCD general obligation bonds will be cancelled, as they are no longer required.

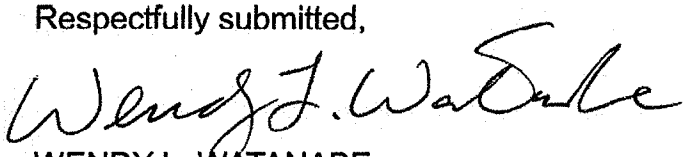
FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Various statutes including Government Code Sections 29100 to 29109, 23027, 50075, Revenue and Taxation Code Section 135, and Health and Safety Code Section 13911, required the Board's approval of the September 1, 2009 tax rate resolution and further require its levy of the taxes so authorized. This resolution rescinds the unnecessary LBCCD levy consistent with these legal requirements.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

None.

Respectfully submitted,



WENDY L. WATANABE
Auditor-Controller

WLW:JN:CY:SJS:bjj

Attachment

c: William T Fujioka, Chief Executive Officer
Robert E. Kalunian, Acting County Counsel
Sachi A. Hamai, Board Executive Officer

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES RESCINDING FISCAL YEAR 2009-2010 TAX RATE AUTHORITY

RECITALS

1. On June 24, 2009, the Long Beach Community College District ("LBCCD") informed Los Angeles County of its intent to issue general obligation bonds, and accordingly, on September 1, 2009, a tax rate of .002639 for anticipated debt service payments was adopted in the "Resolution of the Board Of Supervisors Fixing Tax Rates for County and District Taxes and Levying a Tax upon the Taxable Property of the County for Fiscal Year 2009-2010."

2. On September 3, 2009, LBCCD notified the County that the proposed bond sale would be postponed and a debt service levy for Fiscal Year 2009-2010 was, therefore, no longer required. There is sufficient time to rescind the previously approved tax and avoid an unnecessary tax levy on LBCCD property owners.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that:

(1) The Resolution of the Board Of Supervisors Fixing Tax Rates for County and District Taxes and Levying a Tax upon the Taxable Property of the County for Fiscal Year 2009-2010 is amended by striking out the tax rate set forth at page 7, Line 24, under "Schools -- Community College Districts -- Debt Service Funds" described as Account No. 807.55, Fund Description "Long Bch CCD DS 2008, Ser 2009B," Rate .002639.

(2) Authority to levy such rate as a tax is hereby rescinded.

The foregoing resolution was on the 15th day of September 2009, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI
Executive Officer
Board of Supervisors

By _____
Deputy

APPROVED AS TO FORM:

ROBERT E. KALUNIAN
Acting County Counsel

By _____
THOMAS M. TYRRELL
Principal Deputy County Counsel
Government Services Division

TMT

HOA.641098.1