

TOTALS OF 1971 TAX RATES BY CODE AREAS

Tax rates were set according to the services received by a parcel of property. As land was developed, new tax codes might be employed, and old tax codes could be retired. The services provided by the county or city were established by petition of property owners, under government procedures.

If a developer was required to provide fire protection, water, sewers and other services as a condition permitting a subdivision or building, the property would be annexed into a special district (or districts) providing the required service(s). If private water services were adequate, there would be no need to annex to a county water district. More services were provided in Valencia, hence rates were higher, and there was an additional cost for private water.

Taxes were increasing due to two factors. First, the rates were increasing largely due to the need for new infrastructure as the area was beginning to grow rapidly on a relatively small tax base. Second, assessments were rising rapidly but unevenly. At the time a piece of property was reassessed only once every five years, and the reassessment often created sudden and unbearable hardship.

Tax code areas 6601, 6603, 6608, 6629, 6639 and 6640 were not applied to any property in 1970-1971.

Code Area	Total Tax Rate	Code Area	Total Tax Rate
6602	14.1814	6630	12.7862
6604	12.9608	6631	12.2736
6605	14.5625	6632	12.6585
6607	14.8308	6633	13.0311
6610	14.1044	6634	13.6811
6611	15.5192	6635	12.1885
6612	15.4498	6636	13.4185
6613	11.9788	6637	13.6685
6614	11.9788	6638	13.9311
6615	11.6236	6641	13.1224
6616	11.3988	6642	13.3850
6617	11.3988	6643	14.0350
6618	13.1414	6644	13.2108
6619	11.8862	6645	14.0005
6620	12.2414	6647	13.4879
6621	12.4914	6648	13.7505
6622	12.8914	6649	13.5314
6623	12.6288	6650	13.2688
6624	12.5362	8826	12.9574
6625	12.8788	8827	15.8688
6626	15.7994	8830	14.9002
6627	12.2288	8833	11.0436
6628	13.3260		

SOME BASIC FACTS ON THE PROPOSED FORMATION OF CANYON COUNTY

A Comparison with Middle-Sized Counties in California, 1972-1973 Data

The following data was compiled, unless otherwise noted, from Annual Report of Financial Transactions Concerning Counties of California, Fiscal Year 1972-73, published by the State Controller of California. 1973-74 data had not been published at the time this table was compiled. All counties with a population of 50,000 to 80,000 were included.

County Name	Canyon	Imperial	Kings	Mendicino	Napa	Placer	Shasta
Population, estimated June 30, 1973	66,000 ¹	74,492	69,100	51,101	79,140	77,306	77,640
Population Rank, of 58 California Counties	(34) ²	32	33	34	29	31	30
Land Area, in square miles	735 ³	4,507	1,396	3,511	794	1,515	3,856
Land Area Rank, of 58 California Counties	(51) ²	9	35	15	49	31	30
Assessed Valuation, net in U.S. Dollars	213,164,885 ⁴	207,553,958	153,742,677	193,136,130	247,180,006	320,847,167	290,630,158
Net Assessed Valuation per Square Mile	290,020	46,051	110,131	55,009	311,310	211,780	75,371
Net Assessed Valuation per Capita in U.S. Dollars	3,230	2,786	2,225	3,779	3,123	4,150	3,743
Tax Rate	[L.A. Co. \$4.4337]	3.1626	3.8800	3.5100	2.4400	2.3150	2.1600
<u>Revenue</u>							
Property Tax	8.854,576 ⁵	6,987,162	7,012,293	6,615,436	6,505,501	7,366,420	6,610,739
Other Taxes		1,011,824	622,296	891,688	861,652	1,250,475	1,257,350
Licenses and Permits		98,026	73,259	198,597	139,068	390,436	194,735
Fines, Forfeits and Penalties		655,977	342,255	219,962	228,861	353,356	288,792
From Use of Money and Property		534,044	293,492	353,290	546,687	388,135	366,615
From Other Government Agencies		13,952,131	12,256,458	9,582,213	9,258,320	10,792,069	14,722,151
Charges for Current Service		1,454,212	1,255,603	431,401	796,699	711,942	2,092,863
Other Revenue		149,125	94,275	345,395	806,793	227,215	324,302
Total Revenues		\$24,852,491	\$21,949,931	\$18,637,982	\$19,143,581	\$21,430,048	\$25,857,547
<u>Expenditures</u>							
General Government		2,632,418	1,691,646	2,791,801	3,385,806	4,528,019	2,249,192
Protection		4,125,633	2,861,076	2,525,739	3,187,374	3,267,416	2,924,298

Road Construction and Maintenance	2,103,443	1,290,744	2,359,522	1,707,254	2,207,204	3,301,309
Health and Sanitation	701,327	1,357,130	839,242	1,100,047	536,260	459,026
Education, Library, Agricultural Services	284,322	425,389	305,317	593,400	367,144	356,773
Recreation, Cultural, Veteran Memorial	171,643	187,739	61,600	131,469	32,531	24,690
Bond Redemption, Interest, Interest on Notes	–	35,388	–	–	–	–
Airport	141,834	–	25,812	90,772	–	27,166
Total Expenditures	\$21,717,187	\$18,631,299	\$16,834,376	\$17,775,538	\$19,482,395	\$24,410,301
<u>Value of Fixed Assets</u>	\$12,185,666	\$8,610,619	\$10,777,575	\$10,169,968	\$10,780,702	\$13,211,018
Bonded Indebtedness	\$531,815 ⁶					

¹Total from a study by the Subcommittee on Research based on 1970 Federal Census with growth projections from Department of Regional Planning, utilities, and newspaper circulation.

²Rank based on position among 59 counties, supposing Canyon County is formed.

³Based on area mapping for petition purposes, error factor less than one per cent.

⁴Estimated by adding figures for William S. Hart Union High School District, Soledad-Agua Dulce Elementary District, plus \$4 million for other territory.

⁵Revenue from assessed value of \$213,164,885 paid on which the Los Angeles County General Tax Rate of \$4.0272 would be collected.

⁶Total Los Angeles County bonded debt of \$47,105,000 multiplied by 0.01129 (the percentage of Canyon County assessed value compared to that of Los Angeles County in 1972-73).

Notes: In addition to \$8,584,576 in taxes at the county general rate from the proposed Canyon County, about \$207 million of the total assessed value was taxed for flood control purposes at a rate of \$0.3715, producing revenue in excess of \$769,005 (there being no exemptions allowed), while the entire area was subject to the county schools rate of \$0.0412 (revenues of \$87,824) and the county library rate of \$0.2607 (revenues of \$555,721). The number of cities in the counties with which the proposed Canyon County has been compared ranges from two to seven. There are none in the proposed county. Thus state subventions to Canyon County would be higher than normal, as would the cost of required services. Municipal services in the proposed county are financed largely from special district property taxes.

Sources: In addition to publications from the State Controller's Office, the following were consulted: *Tax Payers' Guide, Tax Rates and Legal Requirements, County of Los Angeles, California, 1972-1973*; *Los Angeles County 1974 Almanac, A Guide to Government, and Financial Transactions - Cities- 1972-73*.