



NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

DATE OF MEETING: August 26, 2025

TO: Board of Supervisors

FROM: Gina Will, Auditor-Controller

SUBJECT: Resolution setting Ad Valorem tax rate and establishing the levy rates for the General Obligation Bonds and/or other voter approved debt for Fiscal Year 2025-26.

RECOMMENDATION: Approve the attached resolution.

FUNDING: Not Applicable

BACKGROUND: In accordance with Government Code 29100 et seq., the Board of Supervisors is required to annually adopt by resolution and levy the ad valorem tax rates on the secured tax roll, not to exceed the 1% limitation specified in Article XIII A of the Constitution and Revenue and Taxation Code Sections 93 and 100.

In addition, the Board is required to adopt the rates for all voter-approved indebtedness to be levied on the secured roll to raise the amounts necessary to support the annual debt payment requirement(s) for the various schools and special districts, which have issued such debt.

In accordance with Government Code 29103, my office has calculated, or has received from other jurisdictions (denoted with an asterisk*), the rates for the entities listed on the attached resolution for adoption by your Board. These rates will satisfy the bond requirements for Fiscal Year 2025-26.

If you have any questions or would like more information regarding these tax rates, please do not hesitate to ask.

Item Initiated by: Michael Graham, Managing Accountant Auditor

Item Approved by: Gina S. Will, Auditor-Controller