

# El Dorado County Secured Tax Rates<sup>C</sup> Tax Years 2000/01 through 2009/10

|   | Good Faith <sup>E</sup><br>Estimate of<br>Maximum<br>Rate at Time<br>of Election | 2009/10 | 2008/09 | 2007/08 | 2006/07 | 2005/06 | 2004/05 | 2003/04 | 2002/03 | 2001/02 | 2000/01 |
|---|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Proposition 13 1% Maximum General Tax Rate Set by El Dorado County Board of Supervisors</b>          |  |         |         |         |         |         |         |         |         |         |         |
| 1% Maximum General Tax Rate (distributed pursuant to state law to 82 local taxing jurisdictions/funds)  | A  | 1.0000  | 1.0000  | 1.0000  | 1.0000  | 1.0000  | 1.0000  | 1.0000  | 1.0000  | 1.0000  | 1.0000  |
| <b>K-12 School District Debt Service Tax Rate Set by El Dorado County Board of Supervisors</b>          |  |         |         |         |         |         |         |         |         |         |         |
| Black Oak Mine Unified, Election of 2006  | B  | 0.0235  | 0.0218  | 0.0211  |         |         |         |         |         |         |         |
| Black Oak Mine Unified, State Loan SSBFAF (election date not available)                                 | A  |         |         |         |         |         |         |         |         | 0.0002  | 0.0135  |
| Buckeye Union Elementary, Election of 2006  | 0.0250   | 0.0225  | 0.0229  | 0.0186  |         |         |         |         |         |         |         |
| El Dorado Union High, Election of 1997  | 0.0194   | 0.0052  | 0.0050  | 0.0056  | 0.0059  | 0.0069  | 0.0084  | 0.0092  | 0.0105  | 0.0119  | 0.0132  |
| El Dorado Union High, Election of 2008  | B  | 0.0162  | 0.0158  |         |         |         |         |         |         |         |         |
| Gold Oak Union Elementary, Election of 2008   | 0.0195   | 0.0210  |         |         |         |         |         |         |         |         |         |
| Gold Trail Union Elementary, Election of 2002   | 0.0300   | 0.0137  | 0.0135  | 0.0136  | 0.0146  | 0.0165  | 0.0196  | 0.0204  |         |         |         |
| Lake Tahoe Unified, Election of 1992  | 0.0300   | 0.0078  | 0.0080  | 0.0084  | 0.0090  | 0.0102  | 0.0113  | 0.0126  | 0.0144  | 0.0160  | 0.0179  |
| Lake Tahoe Unified, Election of 1999  | 0.0115   | 0.0115  | 0.0114  | 0.0106  | 0.0109  | 0.0117  | 0.0119  | 0.0122  | 0.0127  | 0.0122  | 0.0113  |
| Lake Tahoe Unified, Election of 2008  | 0.0287   | 0.0259  | 0.0000  |         |         |         |         |         |         |         |         |
| Latrobe, Election of 1981   | A  |         |         |         |         |         | 0.0004  | 0.0003  | 0.0004  | 0.0005  | 0.0006  |
| Placerville Union Elementary, Election of 2002  | 0.0300   | 0.0205  | 0.0195  | 0.0180  | 0.0203  | 0.0225  | 0.0264  |         |         |         |         |
| Rescue Union Elementary, Election of 1998   | 0.0250   | 0.0260  | 0.0232  | 0.0195  | 0.0191  | 0.0219  | 0.0174  | 0.0182  | 0.0191  | 0.0213  | 0.0216  |
| <b>K-12 School District Debt Service Tax Rate Set by Placer County Board of Supervisors<sup>D</sup></b> |  |         |         |         |         |         |         |         |         |         |         |
| Tahoe-Truckee Unified, Election of 1993   | 0.0307   |         |         |         |         |         |         |         |         |         |         |
| Series A 1998 Refunding 2010  |  | 0.0054  | 0.0054  | 0.0062  | 0.0067  | 0.0069  | 0.0077  | 0.0089  | 0.0083  | 0.0090  | 0.0111  |
| Series B Refunding 2004   |  | 0.0017  | 0.0017  | 0.0021  | 0.0021  | 0.0026  | 0.0022  | 0.0022  | 0.0026  | 0.0027  | 0.0032  |
| Tahoe-Truckee Unified Schools Facility Infrastructure District #2, Elections of 1999 & 2002             | .0294 (only  | 0.0526  | 0.0493  | 0.0521  | 0.0582  | 0.0383  | 0.0444  | 0.0199  | 0.0325  | 0.0119  | 0.0255  |
| Election 1999, Series 1999A Non-Refunding   | for the 1999   |         |         |         |         |         |         |         |         |         |         |
| Election 1999, Series 1999A Refunding 2001  | election)  |         |         |         |         |         |         |         |         |         |         |
| Election 1999, Series 1999B Non-Refunding   |  |         |         |         |         |         |         |         |         |         |         |
| Election 2002, Series 2002A Refunding 2012  |  |         |         |         |         |         |         |         |         |         |         |
| Elections 1999 & 2002, Series 1999 & 2002B Refunding 2013   |  |         |         |         |         |         |         |         |         |         |         |
| <b>Community College District Debt Service Tax Rate Set by Sacramento County Board of Supervisors</b>   |  |         |         |         |         |         |         |         |         |         |         |
| Los Rios Community College, Election of 2002  | B  | 0.0124  | 0.0074  | 0.0066  | 0.0072  | 0.0032  | 0.0060  | 0.0015  | 0.0029  | 0.0000  |         |
| Los Rios Community College, Election of 2008  | 0.00909  |         |         |         |         |         |         |         |         |         |         |
| <b>Special District Debt Service Tax Rate Set by Respective Special District Board of Directors</b>     |  |         |         |         |         |         |         |         |         |         |         |
| Cameron Park Community Services District, Election of 2005  | 0.02882  | 0.0213  | 0.0206  | 0.0188  | 0.0204  | 0.0239  |         |         |         |         |         |
| El Dorado Hills Community Services District (election date not available)                               | A  |         | 0.0042  | 0.0047  | 0.0048  | 0.0059  | 0.0068  | 0.0090  | 0.0109  | 0.0130  | 0.0081  |
| El Dorado Irrigation District, Elections of 1953, 1959, and 1961 (levied on assessed value of the land) | A  | 0.0094  | 0.0104  | 0.0106  | 0.0100  | 0.0092  | 0.0028  | 0.0277  | 0.0255  | 0.0327  | 0.0345  |
| Georgetown Divide Public Utility District (election date not available)                                 | A  |         |         | 0.0372  | 0.0372  | 0.0372  | 0.0372  | 0.0372  | 0.0371  | 0.0425  | 0.0425  |
| Tahoe City Public Utility District  | A  | 0.0025  | 0.0026  | 0.0028  | 0.0030  | 0.0034  | 0.0041  | 0.0080  | 0.0089  | 0.0147  | 0.0167  |
| <b>Unitary Debt Service Tax Rate Set by California Statute</b>  |  |         |         |         |         |         |         |         |         |         |         |
| Unitary   | A  | 0.2249  | 0.1606  | 0.1280  | 0.1067  | 0.0934  | 0.0880  | 0.0704  | 0.0792  | 0.0763  | 0.0842  |
| Unitary - Railroad  | A  | 0.2249  | 0.1606  | 0.1280  |         |         |         |         |         |         |         |

<sup>A</sup> Not applicable.

<sup>B</sup> Not available.

<sup>C</sup> The previous year's secured tax rate is used for current year tax bills on the unsecured tax roll (Revenue and Tax Code §2905).

<sup>D</sup> Refunding is governmental terminology for "refinancing". Refinancing typically reduces the taxpayers' overall debt service requirement.

<sup>E</sup> The actual tax rate levied in any given year may exceed the good faith estimate that is made at the time of the election regarding the maximum tax rate anticipated.