



KENNETH CORY
Controller of the State of California
 SACRAMENTO, CALIFORNIA 95805

July 29, 1983

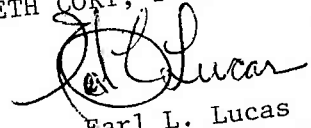
TO: ALL LOCAL AGENCIES
 SUBJECT: REPORT OF PROPERTY TAX EXCEEDING 1% LIMITATION

Enclosed are report forms and instructions for reporting tax rate information required pursuant to Revenue and Taxation Code Section 2237.2. This section requires each local agency to report to the State Controller any ad valorem property tax levied by, or on behalf of, the local agency (city, county or special district) at a rate in excess of the 1% limitation as prescribed in Subdivision (a) of Section 1 of Article XIII A of the State Constitution.

Each local agency must report the excess tax rate levied for the 1983-84 fiscal year. In addition, any local obligation or indebtedness for which a rate approved by the voters has not been levied must also be reported. Local obligation or indebtedness retired prior to implementation of Article XIII A of the Constitution on July 1, 1978, should not be included in the

County auditors must report the above information for Board of Supervisors governed special districts; however, they may agree to report for other districts. Supplemental report forms are provided to county auditors for purpose (forms attached).

Section 2237.4 provides that if a local agency fails to file this report by October 1, a reduction of the Business Inventory Tax Reimbursement (BIT) for each delinquent local agency will be made, (see "Filing Deadline" section of instructions).

Cordially,
 KENNETH CORY, STATE CONTROLLER
 By 
 Earl L. Lucas
 Assistant Deputy State Controller
 Local Government

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 chments

REPORT TO THE STATE CONTROLLER
AD VALOREM PROPERTY TAX RATE LEVIED
IN EXCESS OF THE 1% TAX RATE LIMITATION
(AS REQUIRED BY REVENUE AND TAXATION CODE SECTION 2237.2)

INSTRUCTIONS

The LGFA 139 report must be prepared and filed WHETHER OR NOT YOUR LOCAL AGENCY LEVIES A RATE IN EXCESS OF THE 1% LIMITATION. The report forms are color coded for processing purposes. Local agencies must report on the following colored forms: counties - green; cities - blue; special districts - white; County Auditors must report for Board Governed Special Districts (governed by County Board of Supervisors) on the white form. Four local obligations or indebtedness may be reported on each page. Report one local obligation or indebtedness under each column.

The chart below may be used to determine which lines of the report must be completed for each local obligation or indebtedness. Following the chart are instructions for properly filling out each line of the report. Note: If the information under lines 6 and 7 has been previously submitted for a local obligation or indebtedness and has not changed, these lines may be left blank.

--IF-- EXCESS TAX RATE:	--AND-- LOCAL OBLIGATION OR INDEBTEDNESS:	--THEN-- COMPLETE LINES:
<u>Was Levied</u> by, or on behalf of, local agency for 1982-83 or 1983-84 fiscal year.	<u>Was Approved</u> by the voters	All except Line 4
	<u>Was Not Approved</u> by the voters	All except Lines 4 & 7
<u>Was Not Levied</u> by, or on behalf of, local agency for 1982-83 or 1983-84 fiscal year.	<u>Was Approved</u> by the voters	1,2,3,5,6,7 & 12
	<u>Was Not Approved</u> by the voters	1,2,3,4 & 12

Label - An additional label has been enclosed with report forms sent to special districts. Affix label over lines 1, 2 & 3 as indicated by the label outline marks. If label is not available, complete lines 1, 2 & 3 as outlined below.

Line 1 - Local Agency Name - Enter name of city, county or special district.

Line 2 - Principal County - Enter name of principal county.

Line 3 - Local Agency No. - Must be filled in by all special districts for identification purposes (cities and counties may leave this line blank). This is the number appearing on the mailing label. If the envelope has been discarded and the number is unobtainable, leave line 3 blank.

Line 4 - Check box if local agency did not levy or have levied on its behalf and was not authorized to levy an ad valorem property tax in fiscal year 1982-83 or 1983-84 at a rate which is in excess of the limitation prescribed by subdivision (a) of Section 1 of Article XIII A of the Constitution.

1983/84
 REPORT TO THE STATE CONTROLLER
 AD VALOREM PROPERTY TAX RATE LEVIED
 IN EXCESS OF THE 1% TAX RATE LIMITATION
 (AS REQUIRED BY REVENUE AND TAXATION CODE SECTION 2237.2)

1. LOCAL AGENCY NAME _____
2. PRINCIPAL COUNTY _____
3. LOCAL AGENCY NO. _____

4. Check Box if no rate was levied or authorized.

		A	B	C	D
5.	DESCRIPTION OF THE LOCAL OBLIGATION OR INDEBTEDNESS				
6.	REASON FOR EXEMPTION				
7.	ELECTION INFORMATION (ATTACH COPY OF BALLOT MEASURE UNLESS SUBMITTED WITH PREVIOUS REPORT)	DATE OF ELECTION			
		ELECTION RESULTS (USE # OR %)	YES _____ NO _____	YES _____ NO _____	YES _____ NO _____
8.	1983-84 TAX RATE LEVIED IN EXCESS OF 1% LIMIT	SECURED			
		UNSECURED			
9.	TOTAL REVENUE PROJECTED FOR THE 1983/84 FISCAL YEAR FROM TAX RATE LEVIED IN EXCESS OF THE 1% LIMITATION				
10.	TAX REVENUES GENERATED IN 1982/83 FISCAL YEAR FROM TAX RATE LEVIED IN EXCESS OF THE 1% LIMITATION				
11.	EXPENDITURES INCURRED FROM TAXES LEVIED IN EXCESS OF THE 1% LIMITATION DURING THE 1982/83 FISCAL YEAR	PRINCIPAL			
		INTEREST			
		FEES			
		OTHER			
		TOTAL EXPENDITURES			

12. I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS, TO THE BEST OF MY KNOWLEDGE, TRUE AND ACCURATE.

NAME _____ SIGNATURE _____ PHONE NO. () _____ DATE _____



KENNETH CORY

Controller of the State of California

SACRAMENTO, CALIFORNIA 95805

September 14, 1983

TO: Fiscal Officer

SUBJECT: Delinquent LGFA 139 Report

Each local agency is required by Section 2237.2 of the Revenue and Taxation Code to file the "Report of Ad Valorem Property Tax Rate Levied in Excess of the 1% Tax Rate Limitation" (LGFA 139) with the State Controller. The report is required to be filed annually no later than 90 days following the end of the fiscal year. Our records indicate that this report has not been received as of September 13, 1983.

Failure to file this report with the State Controller by October 1, 1983 will result in the reduction to the succeeding fiscal year Business Inventory Tax Reimbursement (BITR) payment. This reduction will be 10% of the prior year's BITR payment or \$5,000, whichever is less.

Please disregard this notice if this report has been completed and filed. Any further questions or form requests may be directed to Al Quint at (916) 324-4112.

Cordially,

KENNETH CORY, STATE CONTROLLER

By

A handwritten signature in cursive script that reads "Earl L. Lucas".

Earl L. Lucas
Assistant Deputy State Controller
Local Government



KENNETH CORY

Controller of the State of California

SACRAMENTO, CALIFORNIA 95805

(916) 322-5615

January 21, 1983

TO: ALL LOCAL AGENCIES

SUBJECT: REPORT OF PROPERTY TAX EXCEEDING 1% LIMITATION

Chapter 45, Statutes of 1982 (AB151) added Section 2237.3 to the Revenue & Taxation Code effective January 1, 1983. This legislation is intended to make information available to the general public on, but is in no way intended to address the constitutionality of, any ad valorem property tax levied in excess of the 1% limitation as prescribed by Subdivision (a) of Section 1 of Article XIII A of the State Constitution.

Section 2237.3 requires each local agency to report to the State Controller any ad valorem property tax levied by, or on behalf of, the local agency (city, county, or special district) at a rate in excess of the 1% limitation. Each local agency must report the excess tax rate levied for fiscal years 1978-79, 1979-80, 1980-81, 1981-82, and 1982-83. The excess tax rate includes any ad valorem property tax levied in excess of the 1% limitation.

This report also requires each local agency to report any local obligation or indebtedness for which a tax rate approved by the voters has not been levied. Any local obligation or indebtedness retired prior to the implementation of Article XIII A of the Constitution on July 1, 1978, should not be included in the report.

County auditors must report the above information for board governed special districts; however, they may agree to report for other special districts. Supplemental report forms are provided to county auditors for this purpose (forms attached).

All cities, counties, and special districts are required by paragraph (g) of Section 2237.3 of the Revenue & Taxation Code to complete and file this report with the State Controller by April 1, 1983. It must be emphasized that the law does not provide for an extension of the filing date. Failure to submit this report by April 1, 1983, will result in the reduction of the Business Inventory Tax Reimbursement (BITR) for each delinquent local agency (see "Filing Deadline" section of instructions).

REPORT TO THE STATE CONTROLLER
 AD VALOREM PROPERTY TAX RATE LEVIED
 IN EXCESS OF THE 1% TAX RATE LIMITATION
 (AS REQUIRED BY REVENUE AND TAXATION CODE SECTION 2237.3)

INSTRUCTIONS

One page of the report must be prepared for each local obligation or indebtedness. This report does not apply to any local obligation or indebtedness retired prior to the implementation of Article XIII A of the State Constitution on July 1, 1978.

The report forms (LGFA 139) are color coded for processing purposes. Local agencies must report on the following colored forms: counties - green; cities - blue; Special Districts - white; County Auditors must report for Board Governed Special Districts on the white form.

The chart below may be used to determine which lines of the report must be completed for each local obligation or indebtedness. Following the chart are instructions for properly filling out each line of the report.

--IF-- EXCESS TAX RATE:	--AND-- LOCAL OBLIGATION OR INDEBTEDNESS:	--THEN-- COMPLETE LINES:
<u>Was Levied</u> by, or on behalf of, local agency for 1978-79, 1979-80, 1980-81, 1981-82 or 1982-83 fiscal year.	<u>Was Approved</u> by the voters	All except Line 3
	<u>Was Not Approved</u> by the voters	1,2,4,5,7,8,9, & 10
<u>Was Not Levied</u> by, or on behalf of, local agency for 1978-79, 1979-80 1980-81, 1981-82, or 1982-83 fiscal year.	<u>Was Approved</u> by the voters	1,2,4,5,6 & 10
	<u>Was Not Approved</u> by the voters	1,2,3 & 10

Line 1 - Local Agency Name - Enter name of city, county or special district.
 Local Agency ID# - Use number from mailing label; i.e.,
 00000000000-00-000000.

Line 2 - Principal County - Enter name of principal county.

Line 3 - Check box if local agency did not levy or have levied on its behalf and was not authorized to levy an ad valorem property tax in fiscal year 1978-79, 1979-80, 1980-81, 1981-82, or 1982-83 at a rate which is in excess of the limitation prescribed by subdivision (a) of Section 1 of Article XIII A of the Constitution.

Line 4 - Description of Local Obligation or Indebtedness - Describe local obligation or indebtedness for which the property tax has been or may be levied.

REPORT TO THE STATE CONTROLLER
 AD VALOREM PROPERTY TAX RATE LEVIED
 IN EXCESS OF THE 1% TAX RATE LIMITATION
 (AS REQUIRED BY REVENUE AND TAXATION CODE SECTION 2237.3)

1. LOCAL AGENCY NAME: Pleasant Valley Water District LOCAL AGENCY NUMBER: 41100850000 33 57
2. PRINCIPAL COUNTY Fresno
3. Check box if local agency did not levy or have levied on its behalf and was not authorized to levy an ad valorem property tax in excess of the 1% tax rate limitation during the fiscal years specified by this report.
4. DESCRIPTION OF THE LOCAL OBLIGATION OR INDEBTEDNESS _____
5. REASON FOR EXEMPTION FROM 1% LIMITATION _____
6. ELECTION INFORMATION: DATE OF ELECTION _____ ELECTION RESULTS (USE # OR %) - YES _____ NO _____

PLEASE ATTACH A COPY OF THE BALLOT MEASURE AUTHORIZING LEVY

FISCAL YEAR		1977/78	1978/79	1979/80	1980/81	1981/82	1982/83
7. TAX RATE LEVIED IN EXCESS OF 1% LIMIT	a. SECURED	X					
	b. UNSECURED						
8. TAX REVENUE GENERATED IN FISCAL YEAR FROM TAXES LEVIED IN EXCESS OF 1% LIMITATION							*
9. EXPENDITURES INCURRED FROM TAXES LEVIED IN EXCESS OF 1% LIMITATION	a. PRINCIPAL						X
	b. INTEREST						
	c. FEES						
	d. OTHER						
	e. TOTAL EXPENDITURES						

* ESTIMATED TAX REVENUES

10. I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS, TO THE BEST OF MY KNOWLEDGE, TRUE AND ACCURATE.

SIGNED [Signature] TITLE Assessor/Collector PHONE NUMBER 209 935-0282 DATE 3-7-83

COPY - orig mailed 3-7-83