



MENDOCINO COUNTY BOARD OF SUPERVISORS
ONLINE AGENDA SUMMARY

BOARD AGENDA # 5 (d)

- Arrangements for public hearings and timed presentations must be made with the Clerk of the Board in advance of public/media noticing
-Agenda Summaries must be submitted no later than *noon* Monday, 15 days prior to the meeting date (along with electronic submittals)
-Send 1 complete original single-sided set and 1 photocopy set – Items must be signed-off by appropriate departments and/or Co. Co.
Note: If individual supporting document(s) exceed 25 pages each, or are not easily duplicated, please provide 7 hard-copy sets)
-Transmittal of electronic Agenda Summaries, records, and supporting documentation must be emailed to: bosagenda@co.mendocino.ca.us
-Electronic Transmission Checklist: ☐ Agenda Summary ☐ Records ☐ Supp. Doc. ☐ If applicable, list other online information below
-Executed records will be returned to the department within one week. *Arrangements for expedited processing must be made in advance*

TO: Board of Supervisors **DATE:** November 17, 2011

FROM: County Counsel **MEETING DATE:** December 13, 2011

DEPARTMENT RESOURCE/CONTACT: Jeanine B. Nadel **PHONE:** x4446 Present ☒ On Call ☐

Consent Agenda ☒ Regular Agenda ☐ Noticed Public Hearing ☐ Time Allocated for Item: _____

■ **AGENDA TITLE:** **Adoption of Resolution Authorizing the County Counsel to Execute Agreements with the State Board of Equalization for Implementation of a Local Transactions and Use Tax**

■ **PREVIOUS BOARD/BOARD COMMITTEE ACTIONS:** May 15, 2011, direction provided to County Counsel; June 7, 2011, Ordinance No. 4277 adopted.

■ **SUMMARY OF REQUEST:** On May 15, 2011, the Board of Supervisors directed County Counsel to draft a proposed ballot initiative ordinance that would impose a one-eighth (0.125%) library special transactions (sales) and use tax. On June 7, 2011, the Board of Supervisors adopted Ordinance No. 4277 adding chapter 5.170 of Title 5 to the Mendocino County Code imposing a Library special transaction and use tax, to become effective upon adoption by a two-thirds vote of the electorate, which occurred on November 8, 2011.

Adoption of this Resolution will authorize the County Counsel to execute agreements with the State Board of Equalization for the preparation, administration, and operation of the County's Library special transactions and use tax, in accordance with Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code. Cost to the County for the State to prepare to administer the use tax shall not exceed \$175,000 for the term of the agreement, which sunsets December 31 next following the expiration date of the County ordinance. As adopted the ordinance is effective for 16-years. Payment by the County will be deducted from the taxes collected by the Board of Equalization for the County.

■ **SUPPLEMENTAL INFORMATION AVAILABLE ONLINE AT:** n/a

■ **ADDITIONAL INFORMATION ON FILE WITH THE CLERK OF THE BOARD (CHECKED BY COB IF APPLICABLE):** ☐

FISCAL IMPACT:			
Source of Funding	Current F/Y Cost	Annual Recurring Cost	Budgeted in Current F/Y
N/A	N/A	N/A	Yes <input type="checkbox"/> No <input type="checkbox"/>

■ **SUPERVISORIAL DISTRICT:** 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ All ☒ ■ **VOTE REQUIREMENT:** Majority ☒ 4/5ths ☐

■ **RECOMMENDED ACTION/MOTION:** Adopt Resolution authorizing the County Counsel to execute agreements with the State Board of Equalization for implementation of a local transactions and use tax and authorize Chair to sign same. Provide five (5) certified copies of the adopted resolution to the County Counsel office.

■ **ALTERNATIVES:** Adopt the Resolution with amendments.

■ **CEO REVIEW (NAME):** _____ **PHONE:** 463-4441

BOARD ACTION (DATE: _____): ☐ Approved ☐ Referred to _____ ☐ Other _____

RECORDS EXECUTED: ☐ Agreement: _____ ☐ Resolution: _____ ☐ Ordinance: _____ ☐ Other _____