

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

Meeting Date: September 16, 2016	Type of Agenda Item: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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Department: Auditor/Treasurer/Tax Collector Approving Party: Van Maddox Phone Number: 530-289-3286
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Agenda Item: Resolution Adopting Appropriation Limits for the 2016-2017 Fiscal Year for the County Service Areas 2, 3 and Sierra Brooks 4A5A.

Supportive Documents Attached: Memo Resolution Agreement Other

Background Information:

Funding Source: General Fund Impact: Select One Other Fund: Amount: Select One	Is this item allocated in the budget? <input type="checkbox"/> Yes <input type="checkbox"/> No Is a budget transfer required? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Are additional personnel required? <input type="checkbox"/> Yes, Select One Select One Employee(s) <input type="checkbox"/> No	_____ Signature of Authorized Representative
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Approved as to Form and Funding Sources: _____ County Counsel	_____ Auditor/Risk Manager
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Space Below for Clerk's Use

Board Action: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016-_____ Agreement 2016-_____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent:
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Comments:

_____ Clerk to the Board	_____ Date
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**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. _____

IN THE MATTER OF ESTABLISHING THE 2016-17 APPROPRIATION
LIMITATION FOR SIERRA COUNTY SERVICE AREAS 2, 3, 4A5A

WHEREAS, the people of the State of California approved the addition of Article XIII B to the State Constitution; and

WHEREAS, said Article XIII B establishes limitations on government appropriations of proceeds of taxes; and

WHEREAS, said Article XIII B further defines the types of revenues that are to be classified as proceeds of taxes and establishes the 1978-79 fiscal year as the base year for computing the prescribed appropriations limitations; and

WHEREAS, both said Article XIII B and chapter 1205 Statutes of 1980 established the criteria for the computation of said limitations and prescribes that said limitations be adopted by resolution of the governing board of each entity subject to the limitation; and

WHEREAS, the County Auditor of the County of Sierra has applied the applicable computational factors to determine the proceeds of taxes appropriation limitation for the 2016-17 fiscal year.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Sierra, State of California that:

1. The appropriation limitation for the 2016-17
2. fiscal year are as follows:

County Service Area #2	\$ 279,848
County Service Area #3	\$ 68,944
County Service Area #4A-5A	\$ 734,551

3. Any revenues received from proceeds of taxes in excess of taxes of said appropriation limitation may be returned to the taxpayers within two years following the close of the fiscal year by a commensurate reduction in property tax levies or by some other method compatible with the intent of article XIII B. See calculations in attached exhibit A.

Adopted by the Board of Supervisors of the County of Sierra on the 6th day of September, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

COUNTY OF SIERRA

Heather Foster
Clerk of the Board

Lee Adams,
Chairperson, Board of Supervisors

**COUNTY OF SIERRA
STATE OF CALIFORNIA**

FISCAL YEAR 2016-17

**APPROPRIATIONS LIMIT
(Proposition 4)**

County Service Area 2: Fund 702

	2015-16		Factor	=	2016-17
Appropriations Limit	\$265,586	X	1.0537		\$279,848
Tax Revenue Sources			2015-16		2016-17
4001 Current Secured Prop Tax			21,673		21,762
4002 Current Unsecured Prop Tax			756		800
4004 Prior Unsecured Prop Tax			15		0
4005 Supplemental Roll Prop Tax			146		50
4007 Timber Yield Taxes			729		1,700
4242 Homeowners Property Tax Relief			207		200
Total Tax Revenue			<u>\$23,526</u>		<u>\$24,512</u>

County Service Area 3: Fund 703

	2015-16		Factor	=	2016-17
Appropriations Limit	\$65,430	X	1.0537		\$68,944
Tax Revenue Sources			2015-16		2016-17
4001 Current Secured Prop Tax			12,219		12,281
4002 Current Unsecured Prop Tax			528		525
4004 Prior Unsecured Prop Tax			11		0
4005 Supplemental Roll Prop Tax			102		0
4007 Timber Yield Taxes			452		1,324
4242 Homeowners Property Tax Relief			145		166
Total Tax Revenue			<u>\$13,456</u>		<u>\$14,296</u>

County Service Area 4A-5A: Fund 706

	2015-16		Factor	=	2016-17
Appropriations Limit	\$697,116	X	1.0537		\$734,551
Tax Revenue Sources			2015-16		2016-17
4001 Current Secured Prop Tax			78,806		79,214
4002 Current Unsecured Prop Tax			3,457		3,759
4004 Prior Unsecured Prop Tax			69		0
4005 Supplemental Roll Prop Tax			667		0
4007 Timber Yield Taxes			0		0
4242 Homeowners Property Tax Relief			947		966
Total Tax Revenue			<u>\$83,945</u>		<u>\$83,939</u>

Resolution 2016-_____

Note: See County-wide calculation on previous page for development of factors