

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. 2018-106

**IN THE MATTER OF ESTABLISHING THE 2018-19 APPROPRIATION
LIMITATION FOR THE COUNTY OF SIERRA**

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 2018-19 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 2018-19 fiscal year are as follows:

| | |
|------------------|-------------|
| County of Sierra | \$6,996,663 |
|------------------|-------------|

2. 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 4th day of September, 2018, by the following vote:

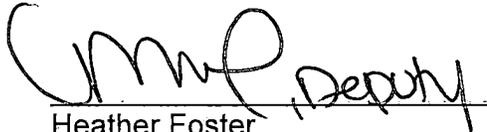
AYES: Supervisors Adams, Huebner, Roen, Beard, Schlefstein

NOES: None

ABSENT: None

ABSTAINED: None

ATTEST:



Heather Foster
Clerk of the Board

COUNTY OF SIERRA



Scott Schlefstein,
Chairperson, Board of Supervisors

APPROVED AS TO FORM:



David Prentice
County Counsel

**COUNTY OF SIERRA
STATE OF CALIFORNIA**

FISCAL YEAR 2018-19

**APPROPRIATIONS LIMIT
(Proposition 4)**

| COUNTY-WIDE CALCULATION | Factor | | |
|---|---------------|--------------------------|--------------|
| Price Index Change (%) | 3.69 | | |
| Population Change (%) | 0.41 | | |
| Price index change converted to a Ratio | | $\frac{3.69 + 100}{100}$ | = 1.0369 |
| Population Change converted to a Ratio | | $\frac{0.41 + 100}{100}$ | = 1.0041 |
| Calculation of Factor for FY 17-18 | | 1.0369 x 1.0041 | = 1.04115129 |

COUNTY GOVERNMENT

| | | | | | |
|----------------------|-----------------------------|---|-----------------------------|---|-----------------------------|
| Appropriations Limit | 2016-17 6,474,455 | X | Factor 1.04115129 | = | 2017-18 6,740,887 |
|----------------------|-----------------------------|---|-----------------------------|---|-----------------------------|

| Total annual appropriations subject to limit | | 2016-17 | 2017-18 |
|---|--------------|-------------------------|-------------------------|
| Secured Prop Tax | 0013001 4001 | 3,080,390 | 3,168,912 |
| Unsecured Prop Tax | 0013001 4002 | 103,361 | 109,000 |
| Prior Secured Prop Tax | 0013001 4003 | 0 | 0 |
| Prior Unsecured Prop Tax | 0013001 4004 | (37,660) | 2,500 |
| Supplemental Prop Tax | 0013001 4005 | 24,853 | 40,000 |
| Timber Yield Taxes | 0013001 4007 | 39,903 | 45,000 |
| Sales & Use Tax | 0013001 4008 | 165,734 | 150,000 |
| Property Transfer Tax | 0013001 4010 | 28,271 | 24,000 |
| Transient Occupancy Tax | 0013001 4011 | 287,389 | 326,000 |
| Motor Vehicle In Lieu | 0013001 4357 | 344,553 | 350,000 |
| Homeowners Prop Tax Relief | 0013001 4055 | 31,940 | 33,500 |
| Health - Realignment | 8170000 4352 | 266,158 | 372,716 |
| Sales Tax LTC | 8550000 4255 | 2,824 | 50,000 |
| Total Tax Revenue | | <u>4,337,714</u> | <u>4,671,628</u> |

Resolution 2017-120

Per DOF