



MARIPOSA COUNTY

Auditor ·



RESOLUTION - ACTION REQUESTED 2015-483

MEETING: October 13, 2015

TO: The Board of Supervisors

FROM: Debbie Isaacs, Auditor

RE: Designate Method of Computing Appropriation Limits for Fiscal Year 2014-15

RECOMMENDATION AND JUSTIFICATION:

Designate the method by which Appropriation Limits are to be computed for the fiscal year 2014-15. Each jurisdiction is to be the percentage change in California per capita personal income in conjunction with the annual percentage change in the population of Mariposa County.

An alternative method is the percentage change in the jurisdiction's assessed valuation which is attributable to nonresidential new construction along with the change in population factor. Assessed valuations due to nonresidential new construction are not easily accessible from our records at this time.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

In November 1979 California voters passed Proposition 4 which added Article XIII B to the State Constitution. This Article established limits on the appropriation of proceeds of taxes. What this essentially means is that if the County's tax revenues increase and exceed the appropriation limit as calculated each fiscal year, then the excess revenue is to be returned to the taxpayers. In June 1990 California voters passed Proposition 111 which updated the cost of living and population factors that counties can use in calculating the limit.

The Board has annually designated the method for computing appropriation limits.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Article XIII B of the California Constitution specifies that appropriation limit calculations be calculated by one of the two methods above.

CAO RECOMMENDATION

Requested Action Recommended

Mary Hodson

Mary Hodson, CAO

9/30/2015

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier