DEPARTMENT: Administration  BY: Mike Coffield  PHONE: 966-4744  
County Administrative Officer

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes____ No_x)  
Resolution Regarding Local Public Safety Fund Allocations

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Please see attached memorandum.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
1. If the resolution is not passed, Mariposa County will not qualify for the sales tax to offset property tax losses.

COSTS:  ( ) Not Applicable  
A. Budgeted current FY $  
B. Total anticipated costs $  
C. Required additional funding $  
D. Internal transfers $  

SOURCE:  ( ) 4/5ths Vote Required  
A. Unanticipated revenues $  
B. Reserve for contingencies $  
C. Source description:  
Balance in Reserve for Contingencies, if approved: $

SPECIAL INSTRUCTIONS:  
List the attachments and number the pages consecutively:

Resolution
Memorandum

ADMIRISTRATIVE OFFICER’S RECOMMENDATION:  
This item on agenda as:

Recommended
Not Recommended
For Policy Determination
Submitted with Comment
Returned for Further Action

Comment:

A.O. Initials:

CLERK’S USE ONLY:  
Res. No.: 95-412  Ord. No.  
Vote - Ayes: 4  Noes: 1  
( ) Absent:  ( ) Support  ( ) Abstained:  
( ) Approved  ( ) Denied  
( ) Minute Order Attached  ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date:  
ATTEST: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California  
By: Deputy

7-27TAX  
Action Form Revised 5/92
RESOLUTION OF THE  
BOARD OF SUPERVISORS  
COUNTY OF MARIPOSA  

Re: LOCAL PUBLIC SAFETY FUND ALLOCATIONS  

WHEREAS, SB 509 of the 1993/94 Session of the State Legislature (Chapter 73, Statutes of 1993) established the Local Public Safety Fund, consisting of the Interim Public Safety Account and the Public Safety Account, for the purpose of providing funds to qualified counties to support the costs of public safety services; and  

WHEREAS, the Interim Public Safety Account shall be funded by the proceeds of a one-half percent increase in the rate of sales and use tax contained in SB 509, commencing July 1, 1993 and ending December 31, 1993; and  

WHEREAS, the Public Safety Account shall be funded by the proceeds of a one-half percent increase in the rate of sales and use tax if Senate Constitutional Amendment 1, imposing such increase by adding Section 35 to Article XIII of the California Constitution, is approved by a majority of voters voting on the issue in the November 2, 1993, special election; and  

WHEREAS, Government Code Section 30052(b)(2)(A), enacted by SB 509, defines "qualified county" with respect to the Interim Public Safety Account to mean one in which the board of supervisors adopts a resolution that does both of the following:  

(1) Requests an allocation of revenue from the Local Public Safety Fund, and  

(2) Ratifies the statewide imposition of an additional one-half percent rate of sales and use tax pursuant to Senate Constitutional Amendment 1 on the November 2, 1993, special election ballot; and  

WHEREAS, Government Code Section 30052(b)(2)(B), enacted by SB 509, defines "qualified county" with respect to the Public Safety Account to mean one in which the board of supervisors adopts a resolution requesting an allocation of revenue from the Local Public Safety Fund, or one in which the one-half percent sales and use tax rate increase levied pursuant to Section 35 of Article XIII of the California Constitution is approved by a majority of county voters voting on the issue in the November 2, 1993, special election.  

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Mariposa does hereby request an allocation of revenue from the Interim Public Safety Account of the Local Public Safety Fund pursuant to Chapter 6.5 (commencing with section 30051) of Division 3 of Title 3 of the Government Code; and
BE IT FURTHER RESOLVED, that the Board of Supervisors of the County of Mariposa, in conformance with Chapter 6.5 (commencing with section 30051) of Division 3 of Title 3 of the Government Code, does hereby ratify the imposition of an additional one-half percent rate of sales and use tax pursuant to Senate Constitutional Amendment 1 on the November 2, 1993, special election ballot; and

BE IT FURTHER RESOLVED, that the Board of Supervisors of the County of Mariposa does hereby request an allocation of revenue from the Public Safety Account of the Local Public Safety Fund pursuant to Chapter 6.5 (commencing with section 30051) of Division 3 of Title 3 of the Government Code in the event voters approve Senate Constitutional Amendment 1 on the November 2, 1993, special election ballot; and

BE IT FURTHER RESOLVED, that the Board of Supervisors of Mariposa County hereby creates the Public Safety Augmentation Fund, pursuant to Chapter 6.5 (commencing with section 30054(b)(1)) of Division 3 of Title 3 of the Government Code; and

BE IT FURTHER RESOLVED, that the Board of Supervisors of the county of Mariposa does hereby direct the Clerk of the Board of Supervisors to forward original executed copies of this resolution to the Controller of the State of California and the State Board of Equalization.

PASSED AND ADOPTED by the Mariposa County Board of Supervisors, a political subdivision of the State of California, this 27th day of July, 1993, by the following vote:

AYES: Balmain, Erickson, Parker, Taber
NOES: None
ABSENT: Baggett
ABSTAINED: None

ERIC J. ERICKSON, Chair
Mariposa County Board of Supervisors

ATTEST:

MARGIE WILLIAMS, CLERK OF THE BOARD

MARGIE WILLIAMS, Clerk of the Board

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

JEFFREY G. GREEN, County Counsel
July 21, 1993

To: Board of Supervisors

From: Mike Coffield, County Administrative Officer

Subject: RESOLUTION TO QUALIFY FOR SALES TAXES TO OFFSET PROPERTY TAX LOSSES

BACKGROUND - As you know, the State this year partially met its constitutional obligation to schools by transferring to them $2.6 billion in property taxes from cities, counties and special districts. Counties were the hardest hit, losing nearly $2.0 billion. Mariposa County, which had been anticipating a reduction of approximately twice last year's level (± $80,000), will actually be required to shift $630,000. This difference is due to the fact that the formula used to calculate each county's property tax shift was based in part on the amount of revenue each county could raise with a continued 1/2¢ sales tax. Since sales taxes are proportionately large relative to our property taxes, Mariposa County's property tax loss to schools is much larger than anticipated.

In order to partially offset the property tax losses, the State also enacted Senate Bill 509, which extends the 1/2¢ sales tax from July 1, 1993 through December 31, 1993 and placed Senate Constitutional Amendment 1 (SCA1) on the November ballot, which will make the sales tax permanent. On an annual basis, the continued sales tax will generate $600,000 for Mariposa County. We receive more sales taxes during the summer months than the rest of the year, so we estimate that we will receive $350,000 from July through December, and if SCA1 passes in November, $250,000 from January through June.

QUALIFYING FOR THESE FUNDS:

SB 509 - The sales taxes generated during the period July - December 1993 will be placed in the Interim Public Safety Account of the State Local Public Safety Fund for distribution to "qualified counties" to support the costs of public safety services. In order to become a "qualified county", the Board of Supervisors must, by majority vote, request an allocation from the Local Public Safety Fund and ratify the statewide implementation of an additional one-half percent rate of sales and use tax pursuant to SCA 1 on the November 2, 1993 special election ballot. SB 509 requires that the resolutions requesting a share of these funds be adopted by the Board no later than August 1, 1993.
SCA 1 - If this measure passes in November, the sales tax generated during the period January - June 1994, and thereafter, will be placed in the Public Safety Account of the State Local Public Safety Fund for distribution to "qualified counties" and these funds are also dedicated to support the costs of public safety services. In order to become a "qualified county", the Board of Supervisors must, by majority vote, request an allocation from the Local Public Safety Fund, or a majority of Mariposa voters must approve the measure on November 2, 1993.

It is important to stress that SB 509 requires Mariposa citizens to continue to pay the sales tax through December 1993, irrespective of the Board's action on this resolution. If we do not ask for our share, taxes paid here will be distributed to other counties. Likewise, if the Board does not request the SCA 1 funds, and if the measure fails in Mariposa County, but passes statewide, Mariposans will pay the additional sales tax, but receive none of it back to offset their property tax losses. Accordingly, even though the shift from property tax funding to sales tax funding for counties is very poor public policy, to insure that Mariposa taxpayers receive the benefit from additional taxes they pay, it is my

RECOMMENDATION that the Board:

Adopt the attached resolution which will qualify Mariposa County to receive its fair share of State sales taxes imposed by SB 509, and SCA 1 should it be adopted on November 2, 1993.