

DEPARTMENT: Administration BY: John W. McCamman

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No x)
Resolution authorizing Chairman to execute an agreement with Katz Hollis Coran & Associates, Inc. (Katz Hollis) to provide services related to an examination of our tax apportionment mechanism and to provide an analysis of the tax rate area apportionments since 1979/80. In addition, appropriate \$10,000 from the reserve for contingencies for this project.

BACKGROUND AND HISTORY OF BOARD ACTIONS

The Board of Supervisors has been informed on several occasions that tax apportionments are made County-wide in this County, not based upon tax rate areas. After examination of the alternative providers of service throughout the State, the firm of Katz Hollis, based in Los Angeles and Sacramento, was identified as the only firm with the knowledge and understanding of the tax rate area in law to be able to provide this service to the County. The service consists of an evaluation of the tax apportionments since 1979/80 on a tax rate area rather than a County-wide basis. After this analysis is completed, a report will be prepared indicating the amounts due to the County from special districts throughout the County, and mechanisms to ensure that future tax distributions will be made by tax rate area rather than on a County-wide basis.

In addition, this project needs to be completed in order for the Redevelopment Agency to be properly apportioned by tax rate area for future apportionment purposes.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

- 1. Don't do the study.

COSTS: () Not Applicable
A. Budgeted current FY \$ -0-
B. Total anticipated costs \$ 10,000
C. Required Add'l funding \$ 10,000
D. Source: Reserve for Contingencies
SOURCE: () 4/5ths Vote Required
A. Internal transfers \$ _____
B. Unanticipated revenues \$ _____
C. Reserve for contingency \$ _____
D. Description: _____
Balance in Reserve for Contingencies, if approved: \$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:
1. Proposal from Katz Hollis

CLERK'S USE ONLY:

Res. No.: 91-307
Ord. No.: _____
Vote - Ayes: 4 Noes: _____
Absent: 1 Abstained: _____
Know) Approved () Denied
(x) Minute Order Attached


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

Date: _____
ATTEST: MARGIE WILLIAMS
Clerk of the Board of Supervisors
County of Mariposa, State of CA
By: _____
Deputy

ADMINISTRATIVE 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: 

2 orig given to Susan for sign 6-5-91/ab

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: JOHN MC CAMMAN, ADMINISTRATIVE OFFICER
FROM: MARGIE WILLIAMS, CLERK OF THE BOARD *mw*
RE: AGREEMENT WITH KATZ HOLLIS CORAN/TAX RATE AREA
APPORTIONMENT ANALYSIS

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on June 25, 1991

ACTION AND VOTE:

Resolution Authorizing Chairman to Sign Agreement with Katz Hollis Coran and Associates, Inc., for Tax Rate Area Apportionment Analysis and Appropriation of \$10,000 from General Contingency (4/5ths Vote Required) (Administrative Officer)

BOARD ACTION: Res. 91-307 adopted approving Agreement and approving budget action for payment of this contract from FY 1991-92 budget/Ayes: (M)Erickson, (S)Baggett, Punte, Radanovich; Excused: Taber.

cc: Evelyn Billings, Auditor
File