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.: 91-3D7
Ord. No.:____
Vote - Ayes: 5 Noes: 0
Absent: 0 Abstained: 0
Approved ( ) Denied ( ) 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:

Approved (X) Recommended
Not Recommended
For Policy Determination
Submitted with Comment
Returned for Further Action

Comment: ____________________________________________________________________________________________

A.O. Initials: __________

Action Form Revised 12/89
TO: JOHN MC CAMMAN, ADMINISTRATIVE OFFICER
FROM: MARGIE WILLIAMS, CLERK OF THE BOARD
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