MARIPOSA COUNTY RESOLUTION No. 34-21

DIRECTING THE COUNTY AUDITOR/RECORDER TO ALLOCATE TO THE COUNTY GENERAL FUND, FIVE PERCENT OF ADDITIONAL REVENUES GENERATED BY INCREASED ASSESSMENTS PURSUANT TO REVENUE AND TAXATION CODE §§ 75 ET SEQ.

WHEREAS, the Legislature of the State of California has amended Revenue and Taxation Code Section 75 et seq., which requires counties to prepare supplemental assessments and collect supplemental taxes on real property involved in a change of ownership or certain types of completed new construction, and

WHEREAS, the implementation of the amended Revenue and Taxation Codes will require the County of Mariposa to incur administrative expenses.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Mariposa, a political subdivision of the State of California that pursuant to Revenue and Taxation Code Section 75.60, the Board of Supervisors directs the Auditor/Recorder of Mariposa County for the 1983-84 and 1984-85 fiscal years to allocate to the General Fund of Mariposa County, prior to the allocation of property tax revenue pursuant to Revenue and Taxation Code Section 75 et seq., and prior to the allocation of property tax revenues made pursuant to Revenue and Taxation Code Section 75.70, an amount not to exceed five percent (5%) of the additional revenue generated by the increased assessments pursuant to Revenue and Taxation Code Section 75 et seq., and

BE IT FURTHER RESOLVED, that the County Auditor/Recorder is directed that said revenues will be used solely for the purposes of administrative costs pursuant to Revenue and Taxation Code Section 75.60.
Resolution: Pursuant to R&T §§ 75 et seq

PASSED AND ADOPTED by the Board of Supervisors of
Mariposa County this 24th day of January, 1984 by the
following vote:

AYES: Barrick, Erickson, Moffitt, Taber

NOES: None

ABSENT: Dalton

ABSTAINED: None

GERTRUDE R. TABER, Chairman
Board of Supervisors

ATTEST:

LYNNE ROBINSON, Acting County Clerk
and Ex Officio Clerk of the Board

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

JEFFREY G. GREEN, County Counsel
November 23, 1983

To all County Administrative Officers

CLAIMING INSTRUCTIONS FOR THE SUPPLEMENTAL ROLL ADMINISTRATIVE COST FUND FOR THE 1983-84 FISCAL YEAR

Chapter 1102, Statutes of 1983, requires counties to prepare supplemental assessments and collect supplemental property taxes on real property involved in a change of ownership or certain types of completed new construction. Section 75.60 of that statute authorizes funding for county administrative expenses by providing that "...the county board of supervisors may direct the county auditor to allocate to the county...an amount not to exceed 5 percent of the additional revenues generated by the increased assessments under this chapter." In addition, Section 75.65 of the statute appropriates ten million dollars ($10,000,000) to the Supplemental Roll Administrative Cost Fund which "...shall be allocated to counties to pay for the costs of administering this chapter in the 1983-84 fiscal year, where such costs are in excess of the amount of property tax revenues allocated for administrative costs pursuant to Section 75.60." Section 75.65 also requires the Department of Finance to "develop guidelines for county claims." The Department of Finance guidelines have been formulated as claiming instructions. These are attached.

Should you or your staff have any questions, please contact Kerry M. Adifinger at (916) 322-6640.

Clifford L. Allenby
Assistant Director of Finance

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