RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No X)

Recommend resolution transferring $452 from Rent to Taxes and Assessments. The property leased by the Mariposa County Health Department underwent a change of ownership. Due to this change, the property was reassessed generating a Supplemental Property Tax Statement with additional taxes due. These taxes were unforeseen and were not budgeted this fiscal year. Under the Lease Agreement the County is responsible for paying the property taxes.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board entered into a lease agreement in June, 1987, Res. No. 87-246.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Non-payment may be a violation of the Lease.
DEPT/DIV: Public Health  CONTACT: Charles B. Mosher, M.D., Health Officer
DATE: June 18, 1996  PHONE: (209) 966-3689

ACTION REQUESTED: (Check All That Apply)

1) Budget appropriation by Board of Supervisors (2/3's Vote Required): Amending the total amount available in the County budget, or in any one fund of the budget, or appropriating Reserve for Contingencies.

II) Transfer by Board of Supervisors (2/3's Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit.

II) Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.)

II) Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; or transfers within the County budget under $50.00 to accommodate minor variations from the budget.

<table>
<thead>
<tr>
<th>FUND/DEPT/ACCT NO</th>
<th>LINE ITEM DESCRIPTION</th>
<th>(FROM)/TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>001-0401-621-0431</td>
<td>Rent</td>
<td>($ 452)</td>
</tr>
<tr>
<td>001-0401-621-0569</td>
<td>Taxes and Assessments</td>
<td>$ 452</td>
</tr>
</tbody>
</table>

Justification: An unanticipated reassessment of the property rented by the County for the Health Department generated a Supplemental Property Tax Statement. This transfer is necessary to pay the property taxes as required in the Lease.

Department Head Signature: [Signature]  Date: 

Approved By: [Signature]  Date: 
Administrator: [Signature]  Date: 
Clerk: [Signature]  Date: 
Auditor's Use Only:

Description: Transfer No.: 
Account No.:
### Property Tax Statement

**Supplemental Tax**

<table>
<thead>
<tr>
<th>Installment 1</th>
<th>Installment 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>9/30/96</td>
<td>9/30/97</td>
</tr>
<tr>
<td>AD Valuation</td>
<td>AD Valuation</td>
</tr>
<tr>
<td>6/30/96</td>
<td>6/30/97</td>
</tr>
<tr>
<td>TAX DUE</td>
<td>TAX DUE</td>
</tr>
<tr>
<td>244.05</td>
<td>249.70</td>
</tr>
</tbody>
</table>

**First Installment**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/1/96</td>
<td>After Penalty</td>
<td>244.05</td>
</tr>
</tbody>
</table>

**Second Installment**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/1/97</td>
<td>After Penalty</td>
<td>249.70</td>
</tr>
</tbody>
</table>

**Gross Tax Due**

- 6/30/96: 6/30/97
- 9/30/96: 9/30/97

**Notes**

- Make checks payable to:
  - County of Hillsborough
  - Tax Collector

- Please make the insert before mailing the tax collector.

- Date of Assessors Note: 10/1/96
- Date of Collection Corrected: 10/2/96
- Accessor's Name: J. Dorsey
- Important Information: 2/23/98
- Important Information: 2/23/98
- Important Information: 2/23/98

**Property Number**

- 10-030-000-00-00

**Assessment Information**

- **Assessment Value:** 6/07/96
- **New Value:** 6/07/97
- **Tax Rate:** 22.75
- **Tax Bill:**
  - **Code:** 70
  - **New Tax:** 6/07/97
  - **Current Tax:** 6/07/97

**County of Hillsborough**

**Tax Collector**

**Supplemental Property Tax Statement**

- For the fiscal year through **June 30, 1997**

**Declaration**

- Received this date with your payment.

**Return this slip with your payment.**

- Returned this date with your payment.