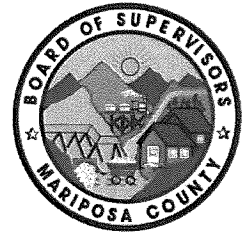


MARIPOSA COUNTY

Auditor · (209) 966-7606



RESOLUTION - ACTION REQUESTED 2021-528

MEETING: September 28, 2021
TO: The Board of Supervisors
FROM: Luis Mercado, Auditor
RE: Designate Method of Computing Appropriation Limits for Fiscal Year
2021-2022

RECOMMENDATION AND JUSTIFICATION:

Designate the method by which Appropriation Limits are to be computed for the fiscal year 2021-22 for each jurisdiction as the percentage change in California per capita personal income in conjunction with the annual percentage change in the population of Mariposa County.

An alternative method is the percentage change in the jurisdiction's assessed valuation which is attributable to nonresidential new construction along with the change in population factor. Assessed valuations due to nonresidential new construction are not easily accessible from our records at this time.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

In November 1979 California voters passed Proposition 4 which added Article XIII B to the State Constitution. This Article established limits on the appropriation of proceeds from taxes. What this essentially means is that if the County's tax revenues increase and exceed the appropriation limit as calculated each fiscal year, then the excess revenue is to be returned to the taxpayers. In June 1990 California voters passed Proposition 111 which updated the cost of living and population factors that counties can use in calculating the limit.

The Board has annually designated the method for computing appropriation limits.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Article XIII B of the California Constitution specifies that appropriation limit calculations be calculated by one of the two methods above.

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Rosemarie Smallcombe, Tom Sweeney, Marshall Long, Wayne Forsythe