

AN ORDINANCE ADDING CHAPTER 3.56 ENTITLED
"PUBLIC AGENCY ADMINISTRATIVE OVERHEAD FEE" TO
TITLE 3 ENTITLED "REVENUE AND FINANCE"

WHEREAS, California Revenue and Taxation Code Section 97 provides for the recovery by the County commencing with the 1990-91 fiscal year, of its actual costs of assessing, collecting, and allocating property taxes, including applicable administrative overhead costs as permitted by Federal Circular A-87 standards, from all public agencies in proportion to the property tax proceeds received by each public agency; and

WHEREAS, the allocation of property tax administrative costs shall not exceed the actual County costs of assessing, collecting, and allocating property taxes, including applicable administrative overhead costs as permitted by Federal Circular A-87 standards; and

WHEREAS, the recovery of such County property tax administration costs for any fiscal year is to be based on a determination by the County Auditor/Recorder of the County's property tax administrative costs for the prior fiscal year, and an allocation of such costs among public agencies receiving property tax revenues received by each such public agency for the prior fiscal year; and

NOW, THEREFORE the Mariposa County Board of Supervisors does ordain as follows:

SECTION I: Chapter 3.56 entitled "Public Agency Administrative Overhead Fee" is added to Title 3 entitled "Revenue and Finance", to read in its entirety as follows:

"Chapter 3.56

PUBLIC AGENCY ADMINISTRATIVE OVERHEAD FEE

Sections:

- 3.56.010 Citation.
- 3.56.020 Imposition of fee.
- 3.56.030 Payment of fee.
- 3.56.040 Interpretation of provisions of chapter.
- 3.56.050 Administration of chapter.
- 3.56.060 Oversight committee.

3.56.010 Citation.

This chapter shall be known as "Public Agency Administrative Overhead Fee of the County of Mariposa". It is adopted pursuant to Revenue and Taxation Code Section 97 commencing with the 1990-91 fiscal year.

3.56.020 Imposition of fee.

The County shall allocate its property tax administrative costs for each fiscal year among all public agencies receiving property tax revenues for that fiscal year in accordance with a resolution of the board each fiscal year. The allocation of property tax administrative costs shall not exceed the actual County costs of assessing, collecting, and allocating property taxes for the applicable fiscal year, including applicable administrative overhead costs as permitted by Federal Circular A-87 standards.

The following is a list of the public agencies which shall have property tax administrative cost fees allocated pursuant to Section 3.56.010 above:

- A. Coulterville Lighting
- B. Don Pedro Sewer Zone
- C. Hornitos Lighting
- D. Mariposa Lighting
- E. Mariposa Parking Maintenance
- F. Mariposa Pines
- G. Yosemite Alpine Village
- H. Yosemite West Maintenance District
- I. John C. Fremont Hospital District
- J. Mariposa Public Utility District
- K. Mariposa County Unified School District
- L. Mariposa County Redevelopment Agency

3.56.030 Payment of fee.

The County Auditor/Recorder is authorized and directed to invoice each public agency listed in Section 3.56.020 above for its share of administrative costs in accordance with the appropriate board resolution. For each such public agency which does not pay the invoice within thirty (30) days of the date of invoice, the County Auditor/Recorder shall pursue collection in accordance with Section 907 of the Government Code, and any other applicable law.

3.56.040 Interpretation of provisions of chapter.

The County Auditor/Recorder shall interpret this provision of this chapter pursuant to Revenue and Taxation Code Section 97 and any other applicable law.

3.56.050 Administration of chapter.

It is the intent of the Board of Supervisors by adopting this ordinance to recover its property tax administrative costs to the maximum extent permissible. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

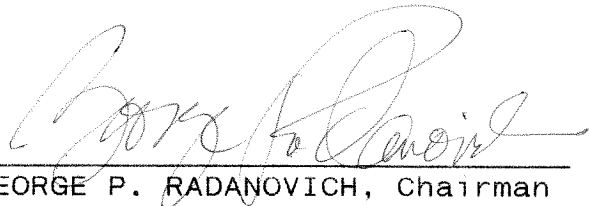
3.56.060 Oversight committee.

There is hereby formed a "oversight committee" which shall consist of one representative selected by each taxing entity subject to the fees of Chapter 3.56. Each taxing entity shall on an annual basis select its representative and notify the Mariposa County Administrative Officer of the representative to serve on that committee for that calendar year. The committee may review and comment on the proposed budgets and operation of the Mariposa County offices involved in providing services for which the taxing entities pay a fee pursuant to Chapter 3.56. The committee's purpose shall be for review and comment to the board of supervisors only and the committee shall not have any authority relative to either budgetary process or operation of the various departments defined above."

SECTION II: This ordinance shall become effective thirty (30) days from the date of final passage pursuant to California Government Code Section 25123.

Passed and adopted this 5th day of February, 1991 by the Mariposa County Board of Supervisors by the following vote:

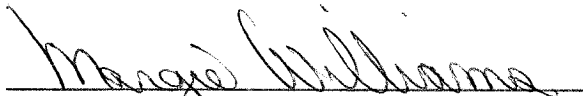

AYES: BAGGETT, PUNTE, ERICKSON, RADANOVICH, TABER
NOES: NONE
ABSENT: NONE
ABSTAINED: NONE



GEORGE P. RADANOVICH, Chairman

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

ATTEST:


MARGIE WILLIAMS
Clerk of the Board
JEFFREY G. GREEN
County Counsel