

DEPARTMENT: County Counsel BY: Jeffrey G. Green

PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION:

10/14 Waive first reading and introduce Ordinance 10/28 Waive second reading and adopt Ordinance increasing the Transaction and Use Tax by 1/4 of 1% for the benefit of the Mariposa County Unified School District for a period not to exceed four years and placing the Ordinance before the electorate of Mariposa County.

A Resolution adopted by the Governing Board of the Mariposa County Unified School District is attached, which explains that this revenue would be used for the purpose of purchasing school buses to replace old buses.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board recently adopted this same type of Ordinance for the John C. Fremont Healthcare District.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Financial Impact? ( ) Yes ( ) No	Current FY Cost: \$	Annual Recurring Cost: \$
Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded		
Amount in Budget: \$		List Attachments, number pages consecutively
Additional Funding Needed: \$		Proposed Ordinance
Source:		Resolution from MCUSD
Internal Transfer		
Unanticipated Revenue	_____ 4/5's vote	
Transfer Between Funds	_____ 4/5's vote	
Contingency	_____ 4/5's vote	
( ) General ( ) Other		

CLERK'S USE ONLY:

Res. No.: \_\_\_\_\_ Ord. No. 996  
Vote - Ayes: 5 Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_  
Approved  
10/28 10/14 Minute Order Attached ( ) No Action Necessary

COUNTY ADMINISTRATIVE OFFICER:

Requested Action Recommended  
 No Opinion  
Comments:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The foregoing instrument is a correct copy of the original on file in this office.

Date: \_\_\_\_\_  
Attest: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California  
By: \_\_\_\_\_  
Deputy

CAO: Psh

**MARIPOSA COUNTY ORDINANCE NO. 996**

**AN ORDINANCE TO IMPLEMENT STATE LAW ALLOWING VOTERS TO DECIDE UPON A ONE-QUARTER OF ONE PERCENT COUNTYWIDE TRANSACTION AND USE TAX TO BENEFIT THE MARIPOSA COUNTY UNIFIED SCHOOL DISTRICT  
(Not to be Codified)**

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

**SECTION I: Purpose and intent.**

The purpose of this ordinance is to implement state law allowing the voters to decide upon a one-quarter of one percent (1/4%) countywide transaction and use tax to be used for payment of the costs of collection and administration of the transaction and use tax, augmentation of the revenues of the Mariposa County Unified School District for the replacement cost of purchasing new school buses.

**SECTION II: Countywide transaction and use tax.**

There is hereby imposed in the incorporated and unincorporated territory of the County of Mariposa, in accordance with Part 1.6 (commencing with Section 7251) and as specifically authorized by Section 7285.5 of the Revenue and Taxation Codes, a transaction and use tax at the rate of one-quarter of one percent (1/4%) in addition to any existing or future authorized state or local sales tax or transaction and use tax.

**SECTION III: Purposes of tax.**

Proceeds of the tax imposed by this ordinance shall be deposited into a fund established by the Mariposa County Auditor and after deducting the County Auditor's expenses shall be disbursed to the Mariposa County Unified School District and used for the following stated purposes: for payment of the costs of collection and administration of the transaction and use tax, augmentation of the revenues of the Mariposa County Unified School District for the replacement cost of purchasing new school buses.

**SECTION IV: Collection of tax.**

The County of Mariposa shall contract with the State Board of Equalization to perform all functions incidental to the administration and operation of this ordinance, including collection of the additional transaction and use tax imposed by this ordinance.

**SECTION V: Effective and operative dates.**

This ordinance shall become effective on March 3, 2004, only if two-thirds or more of the electors voting on the measure at the election held on March 2, 2004 vote to approve the ordinance. If so approved, the provisions of this ordinance shall become operative on the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance.

**SECTION VI: Term.**

The provisions of this ordinance shall no longer be of any force and effect, on or after four years following its operative date unless extended by the electors voting at an election called for that purpose by the County Board of Supervisors.

**SECTION VII: Implementing policies.**

Upon approval of this ordinance by two-thirds or more of the voters voting as specified in Section V, the County may adopt policies and take such other action as may be necessary for the implementation of the one-quarter percent (1/4%) transaction and use tax authorized by this ordinance.

**SECTION VIII: Severability.**

If any section, part, clause or phrase of this ordinance is for any reason held invalid or unconstitutional, the remaining portions shall not be affected, but shall remain in full force and effect.

**PASSED AND ADOPTED** by the Board of Supervisors of Mariposa County this 28th day of October 2003 by the following vote:

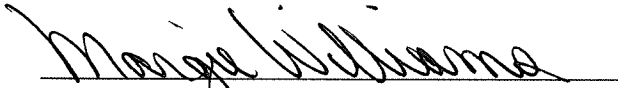
AYES:	STETSON, BALMAIN, BIBBY, PARKER, PICKARD
NOES:	NONE
ABSENT:	NONE
ABSTAINED:	NONE



**BOB PICKARD**, Chairman  
Mariposa County Board of Supervisors

**ATTEST:**

**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:**



**MARGIE WILLIAMS**  
Clerk of the Board

  
**JEFFREY G. GREEN**  
County Counsel



# COUNTY OF MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

BOB PICKARD, CHAIR  
GARRY R. PARKER, VICE-CHAIR  
LEE STETSON  
DOUG BALMAIN  
JANET BIBBY

DISTRICT V  
DISTRICT IV  
DISTRICT I  
DISTRICT II  
DISTRICT III

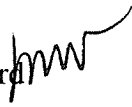


## MARIPOSA COUNTY BOARD OF SUPERVISORS

### MINUTE ORDER

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TO: JEFF GREEN, County Counsel

FROM: MARGIE WILLIAMS, Clerk of the Board 

SUBJECT: INTRODUCTION OF AN ORDINANCE INCREASING THE TRANSACTION AND USE TAX BY ONE QUARTER OF ONE PERCENT FOR THE BENEFIT OF THE MARIPOSA COUNTY UNIFIED SCHOOL DISTRICT  
Ordinance 996

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THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on October 14, 2003

#### ACTION AND VOTE:

Jeff Green, County Counsel;

A) Waive First Reading and Introduce an Ordinance Increasing the Transaction and Use Tax by One-Quarter of One Percent for the Benefit of the Mariposa County Unified School District for a Period Not to Exceed Four Years and Placing the Ordinance Before the Electorate of Mariposa County

**BOARD ACTION:** Discussion was held with Jeff Green. Supervisor Stetson asked about the wording in the Ordinance relative to using the funds for augmentation of revenues of the School District. Patrick Holland, Superintendent of Schools, clarified that the funding would only be used for purchase of school buses, pursuant to their existing bus replacement schedule, if the voters adopt the tax increase. Supervisor Stetson asked about the wording in the term of the Ordinance that would require a two thirds vote of the electorate to extend the tax, and whether pending legislation that would change the two thirds vote requirement would impact this requirement in the future. It was agreed to clarify the language in the Ordinance to reflect the use of the funding for the purchase of school buses and to delete the two thirds vote requirement wording for future extension(s). (State law requirements would need to be met for the percentage of vote to adopt an extension of the tax.) Discussion was held relative as to whether there would be any costs associated with placing this on the ballot. Discussion was held relative to the percentage that the sales tax is capped at.

Input was provided by the following:

- Julia Richard commented on the Board's previous actions and consideration to fund the late bus and sports bus programs for the School, and she noted that the School just received funding from the State for transportation costs, and now the District is making a request for a sales tax increase. She asked about the status of transportation for the children in the outlying areas that still do not have home-to-school transportation during the regular transportation runs. She asked the Board to not adopt this Ordinance.

Discussion was held. Chairman Pickard clarified that the Board has not taken action to fund the late buses, just the sports bus program; and he commented on the transportation funding the District receives from the State. (M)Parker, (S)Bibby, the first reading was waived and the Ordinance was introduced with the changes discussed; direction was given that any costs associated with placing this matter on the ballot will be paid by the School District; and direction was given for information to be brought back with the second reading and adoption of the ordinance relative to the cap on sales tax/Ayes: Unanimous. Jeff Green clarified that the adoption of the tax increase will require a two thirds vote.

cc: Ken Hawkins, Auditor  
Marjorie Wass, County Clerk  
Mary Hodson, Administrative Analyst  
Patrick Holland, Mariposa County Unified School  
File