

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. 2014-082

**IN THE MATTER OF ESTABLISHING THE 2014-15 APPROPRIATION
LIMITATION FOR THE COUNTY OF SIERRA**

WHEREAS, the people of the State of California approved the addition of Article XIII B to the State Constitution; and

WHEREAS, said Article XIII B establishes limitations on government appropriations of proceeds of taxes; and

WHEREAS, said Article XIII B further defines the types of revenues that are to be classified as proceeds of taxes and establishes the 1978-79 fiscal year as the base year for computing the prescribed appropriations limitations; and

WHEREAS, both said Article XIII B and chapter 1205 Statutes of 1980 established the criteria for the computation of said limitations and prescribes that said limitations be adopted by resolution of the governing board of each entity subject to the limitation; and

WHEREAS, the County Auditor of the County of Sierra has applied the applicable computational factors to determine the proceeds of taxes appropriation limitation for the 2014-15 fiscal year.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Sierra, State of California that:

1. The appropriation limitation for the 2014-15 fiscal year are as follows:

County of Sierra	\$5,958,933.39
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2. Any revenues received from proceeds of taxes in excess of taxes of said appropriation limitation may be returned to the taxpayers within two years following the close of the fiscal year by a commensurate reduction in property tax levies of by some other method compatible with the intent of article XIII B. See calculations in attached exhibit A.

Adopted by the Board of Supervisors of the County of Sierra on the 16th day of September, 2014, by the following vote:

AYES: Supervisors Adams, Huebner, Beard, Schlefstein, Roen

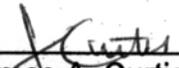
NOES: None

ABSENT: None

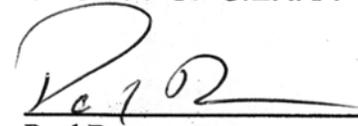
ABSTAINED: None

APPROVED AS TO FORM:

COUNTY OF SIERRA

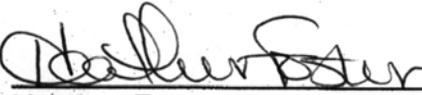


James A. Curtis
Counsel



Paul Roen, County
Chairperson, Board of Supervisors

ATTEST:



Heather Foster
Clerk of the Board

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. CSA 2014-002

**IN THE MATTER OF ESTABLISHING THE 2014-15 APPROPRIATION
LIMITATION FOR SIERRA COUNTY SERVICE AREAS 2, 3, 4A5A**

WHEREAS, the people of the State of California approved the addition of Article XIII B to the State Constitution; and

WHEREAS, said Article XIII B establishes limitations on government appropriations of proceeds of taxes; and

WHEREAS, said Article XIII B further defines the types of revenues that are to be classified as proceeds of taxes and establishes the 1978-79 fiscal year as the base year for computing the prescribed appropriations limitations; and

WHEREAS, both said Article XIII B and chapter 1205 Statutes of 1980 established the criteria for the computation of said limitations and prescribes that said limitations be adopted by resolution of the governing board of each entity subject to the limitation; and

WHEREAS, the County Auditor of the County of Sierra has applied the applicable computational factors to determine the proceeds of taxes appropriation limitation for the 2014-15 fiscal year.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Sierra, State of California that:

1. The appropriation limitation for the 2014-15
2. fiscal year are as follows:

County Service Area #2	\$ 257,565.06
County Service Area #3	\$ 63,454.12
County Service Area #4A-5A	\$ 676,063.32

3. Any revenues received from proceeds of taxes in excess of taxes of said appropriation limitation may be returned to the taxpayers within two years following the close of the fiscal year by a commensurate reduction in property tax levies or by some other method compatible with the intent of article XIII B. See calculations in attached exhibit A.

Adopted by the Board of Supervisors of the County of Sierra on the 16th day of September, 2014, by the following vote:

AYES: Supervisors Adams, Huebner, Beard, Schlefstein, Roen

NOES: None

ABSENT: None

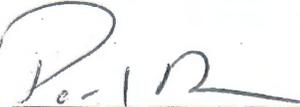
ABSTAINED: None

APPROVED AS TO FORM:

COUNTY OF SIERRA

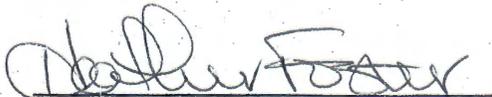


James A. Curtis
County Counsel



Paul Roen,
Chairperson, Board of Supervisors

ATTEST:



Heather Foster
Clerk of the Board

**COUNTY OF SIERRA
STATE OF CALIFORNIA**

FISCAL YEAR 2014-15

**APPROPRIATIONS LIMIT
(Proposition 4)**

County Service Area 2: Fund 702

	2013-14		Factor		2014-15
Appropriations Limit	\$260,319.48	X	0.98941909	=	\$257,565.06

Tax Revenue Sources

	2013-14		2014-15
4001 Current Secured Prop Tax	20,579		20,637
4002 Current Unsecured Prop Tax	815		800
4004 Prior Unsecured Prop Tax	21		15
4005 Supplemental Roll Prop Tax	48		100
4007 Timber Yield Taxes	1,720		1,700
4242 Homeowners Property Tax Relief	210		200
Total Tax Revenue	<u>\$23,393</u>		<u>\$23,452</u>

County Service Area 3: Fund 703

	2013-14		Factor		2014-15
Appropriations Limit	\$64,132.70	X	0.98941909	=	\$63,454.12

Tax Revenue Sources

	2013-14		2014-15
4001 Current Secured Prop Tax	11,698		11,738
4002 Current Unsecured Prop Tax	577		690
4004 Prior Unsecured Prop Tax	15		10
4005 Supplemental Roll Prop Tax	34		100
4007 Timber Yield Taxes	1,065		1,550
4242 Homeowners Property Tax Relief	149		166
Total Tax Revenue	<u>\$13,538</u>		<u>\$14,254</u>

County Service Area 4A-5A: Fund 706

	2013-14		Factor		2014-15
Appropriations Limit	\$683,293.18	X	0.98941909	=	\$676,063.32

Tax Revenue Sources

	2013-14		2014-15
4001 Current Secured Prop Tax	74,682		74,947
4002 Current Unsecured Prop Tax	3,737		3,500
4004 Prior Unsecured Prop Tax	95		50
4005 Supplemental Roll Prop Tax	221		1,200
4007 Timber Yield Taxes	0		0
4242 Homeowners Property Tax Relief	964		800
Total Tax Revenue	<u>\$79,700</u>		<u>\$80,497</u>

Resolution 2014-002

Note: See County-wide calculation on previous page for development of factors