

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

RESOLUTION NO. 2017-120

**IN THE MATTER OF ESTABLISHING THE 2017-18 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 2017-18 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 2017-18 fiscal year are as follows:

County of Sierra	\$6,740,887
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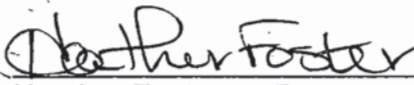
2. Any revenues received from proceeds of taxes in excess of taxes of said appropriation limitation may be returned to the taxpayers within two years following the close of the fiscal year by a commensurate reduction in property tax levies of by some other method compatible with the intent of article XIII B. See calculations in attached exhibit A.

Adopted by the Board of Supervisors of the County of Sierra on the 19th day of September, 2017, by the following vote:

AYES: SUPERVISORS ADAMS, ROEN, BEARD, SCHLEFSTEIN, HUEBNER
NOES: NONE
ABSENT: NONE
ABSTAINED: NONE

ATTEST:

COUNTY OF SIERRA



Heather Foster,
Clerk of the Board



Peter Huebner,
Chairperson, Board of Supervisors

APPROVED AS TO FORM:



DAVID PRENTICE
COUNTY COUNSEL

**COUNTY OF SIERRA
STATE OF CALIFORNIA**

FISCAL YEAR 2017-18

**APPROPRIATIONS LIMIT
(Proposition 4)**

COUNTY-WIDE CALCULATION

Factor

Price Index Change (%)

3.69

Population Change (%)

0.41

Price index change converted to a Ratio

$$\frac{3.69 + 100}{100} =$$

1.0369

Population Change converted to a Ratio

$$\frac{0.41 + 100}{100} =$$

1.0041

Calculation of Factor for FY 17-18

$$1.0369 \times 1.0041 =$$

1.04115129

COUNTY GOVERNMENT

	2016-17		Factor		2017-18
Appropriations Limit	6,474,455	X	1.04115129	=	6,740,887

Total annual appropriations subject to limit

2016-17

2017-18

Secured Prop Tax	0013001 4001	2,970,065	3,109,384
Unsecured Prop Tax	0013001 4002	102,930	132,000
Prior Secured Prop Tax	0013001 4003	0	0
Prior Unsecured Prop Tax	0013001 4004	4,117	2,500
Supplemental Prop Tax	0013001 4005	41,208	40,000
Timber Yield Taxes	0013001 4007	38,007	45,000
Sales & Use Tax	0013001 4008	153,296	130,000
Property Transfer Tax	0013001 4010	21,101	24,000
Transient Occupancy Tax	0013001 4011	245,077	326,000
Motor Vehicle In Lieu	0013001 4357	343,009	341,797
Homeowners Prop Tax Relief	0013001 4055	32,646	33,500
Health - Realignment	8170000 4352	287,606	311,500
Sales Tax LTC	8550000 4255	53,276	45,000
Total Tax Revenue		<u>4,292,339</u>	<u>4,540,681</u>

Resolution 2017-120

Per DOF