



# Mendocino County

## Legislation Details (With Text)

|                       |  |                      |   |                |  |
|-----------------------|--|----------------------|---|----------------|--|
| <b>File #:</b>        | 17-1144  | <b>Version:</b>      | 1 | <b>Name:</b>   |  |
| <b>Type:</b>          | Resolution   | <b>Status:</b>       |   | Adopted        |  |
| <b>File created:</b>  | 12/4/2017  | <b>In control:</b>   |   | County Counsel |  |
| <b>On agenda:</b>     | 12/19/2017   | <b>Final action:</b> |   |                |  |
| <b>Title:</b>         | Adoption of Resolution Authorizing the Chief Executive Officer to Execute Agreements with the California Department of Tax and Fee Administration for Implementation of a Local Transaction and Use Tax (Related to the Mental Health Treatment Act) |                      |   |                |  |
| <b>Sponsors:</b>      | County Counsel   |                      |   |                |  |
| <b>Indexes:</b>       |  |                      |   |                |  |
| <b>Code sections:</b> |  |                      |   |                |  |
| <b>Attachments:</b>   | 1. Resolution 17-193, 2. Resolution - CA Dept of Tax and Fee Admin, 3. Agreement for State Administration of Taxes, 4. Agreement for Preparation to Administer Taxes, 5. Ordinance 4387 Mental Health Treatment Act 8.1.17                           |                      |   |                |  |

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

**To: Board of Supervisors**

**From: County Counsel**

**Meeting Date:** December 19, 2017

**Department Contact:** Katharine L. Elliott

**Phone:** 234-6885

**Department Contact: Phone:**

**Item Type:** Consent Agenda

**Time Allocated for Item:** N/A

**Agenda Title:**

Adoption of Resolution Authorizing the Chief Executive Officer to Execute Agreements with the California Department of Tax and Fee Administration for Implementation of a Local Transaction and Use Tax (Related to the Mental Health Treatment Act)

**Recommended Action/Motion:**

Adopt Resolution authorizing the Chief Executive Officer to execute agreements with the California Department of Tax and Fee Administration for implementation of a local transactions and use tax (Mental Health Treatment Act); and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

On August 1, 2017, the Board unanimously adopted a Resolution presenting to the voters of Mendocino County Measure B adopting Ordinance No. 4387 which added Chapter 5.180 entitled the "Mental Health Treatment Act" to the Mendocino County Code adopting a County transactions (sales) and use tax for the specific purpose of funding improved programs, services and treatment for persons with mental health conditions, and ordering consolidation of said election with the consolidated general election called for November 7, 2017.

**Summary of Request:**

On November 7, 2017, the voters of Mendocino County voted 83.53% in favor of Measure B. The Department of Tax and Fee Administration requires that the County enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of a local transactions and use tax and to designate in writing the individual authorized to receive and review sales or transactions and use tax records for the County of Mendocino.

**Alternative Action/Motion:**

Authorize another officer for the County.

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:** N/A

**Budgeted in Current F/Y:** N/A

**Current F/Y Cost:** None    **Annual Recurring**

**Cost:** N/A

**Supervisory District:** All

**Vote Requirement:** Majority

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Carmel J. Angelo, CEO

**CEO Review:** Yes

**CEO Comments:**



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Executed By: Nadia Tipton

Final Status: **Adopted**

Date: December 20, 2017

Executed Item No.: **Resolution** Number: 17-193

Note to Department:

Executed Documents Returned to

Department: Originals \_\_\_\_\_ Copies

\_\_\_\_\_ Hand Delivered \_\_\_\_\_ Interoffice

Mail \_\_\_\_\_ Executed Agreement Sent to

Auditor? Y/N