



# Mendocino County

## Legislation Details (With Text)

**File #:** 18-1262      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Adopted  
**File created:** 1/12/2018      **In control:** County Counsel  
**On agenda:** 2/6/2018      **Final action:** 2/6/2018  
**Title:** Adoption of Resolution Authorizing the Examination of the Mental Health Treatment Act Transactions (Sales) and Use Tax Records  
**Sponsors:** County Counsel  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Resolution 18-019

| Date | Ver. | Action By | Action | Result |
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**To: Board of Supervisors**

**From:** County Counsel

**Meeting Date:** February 6, 2018

**Department Contact:** Katharine L. Elliott

**Phone:** 234-6885

**Item Type:** Consent Agenda

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

**Agenda Title:**

Adoption of Resolution Authorizing the Examination of the Mental Health Treatment Act Transactions (Sales) and Use Tax Records

**Recommended Action/Motion:**

Adopt Resolution authorizing the examination of the Mental Health Treatment Act Transactions (Sales) and Use Tax Records; 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.

On December 19, 2017, the Board approved the Agreements with the California Department of Tax and Fee Administration for implementation of a local transactions and use tax.

**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 approve a resolution authorizing the examination of the Mental Health Treatment Act Transactions (Sales) and Use Tax Records prior to implementation of a local transactions and use tax.

**Alternative Action/Motion:**

Provide direction to staff.

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

**Fiscal Impact:**

**Source of Funding:** N/A

**Current F/Y Cost:** N/A

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

**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: February 7, 2018

Executed Item No.: **Resolution** Number: 18-019

Note to Department:

Executed Documents Returned to

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

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

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

Auditor? Y/N