



# Mendocino County

## Legislation Details (With Text)

**File #:** 22-0927      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Agenda Ready  
**File created:** 6/28/2022      **In control:** County Counsel  
**On agenda:** 7/12/2022      **Final action:**  
**Title:** Discussion and Possible Action Including Adoption of Resolution of Intent to Spend New Tax Revenues on Fire Protection and Emergency Services  
(Sponsor: County Counsel)  
**Sponsors:** County Counsel  
**Indexes:**  
**Code sections:**

**Attachments:** 1. Resolution 22-159, 2. Resolution-Sales Tax, 3. 7-12-22 Revised Resolution-Sales Tax

| Date      | Ver. | Action By            | Action | Result |
|-----------|------|----------------------|--------|--------|
| 7/12/2022 | 1    | Board of Supervisors |        |        |

**To:** Board of Supervisors

**From:** County Counsel

**Meeting Date:** July 12, 2022

**Department Contact:** Christian Curtis

**Phone:** 707-234-6885

**Item Type:** Regular Agenda

**Time Allocated for Item:** 40 min.

**Agenda Title:**

Discussion and Possible Action Including Adoption of Resolution of Intent to Spend New Tax Revenues on Fire Protection and Emergency Services  
(Sponsor: County Counsel)

**Recommended Action/Motion:**

Adopt Resolution of Intent to Spend New Tax Revenues on Fire Protection and Emergency Services; and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

On June 21, 2022, the Board provided direction to the County Counsel's Office to proceed with drafting an ordinance for a 1/4 cent general sales tax for submission to the voters, and for County Counsel to draft a resolution establishing the Board's intent to use new revenues for funding fire services, with 90 percent of funds to be allocated according to the fire districts' allocation table, and 10 percent of funds to be allocated to the Mendocino County Fire Safe Council. The Board also gave direction for Supervisors Gjerde and Mulheren to work together and return with a plan on July 12<sup>th</sup> for funding water related issues within the County's existing budget.

**Summary of Request:**

On June 21, 2022, the Board provided direction to County Counsel to proceed with a general sales tax ordinance to be submitted to the voters in the November 2022 election. Although the Board considered the possibility of adopting a special tax, it ultimately concluded that a general tax would be better. In particular, the Board did not believe that there was adequate time to reach agreement on the additional details needed for a special tax and was concerned about the supermajority requirement to do so.

Despite wanting to propose a general tax, the Board nevertheless wanted to adopt a resolution indicating its intended use of the new tax revenues. Although non-binding, the resolution is intended to explain the need for the additional revenues to the public and promote political accountability for the Board by encouraging public scrutiny of any future efforts to repurpose these revenues.

To this end, the Board directed County Counsel to prepare a resolution establishing the Board's intent to spend new revenues from such a new sales tax for fire protection and prevention services. The resolution was to state that the Board intends to spend 90% of the revenues on direct assistance to local fire protection districts, according to existing formulas used for Prop 172 funds, and 10% on fire prevention services provided through fire safe councils. The resolution prepared by County Counsel is attached to this agenda item for the Board's consideration.

**Alternative Action/Motion:**

Provide direction to staff.

**Does This Item Support the General Plan?** N/A

**Strategic Plan Priority Designation:** A Safe and Healthy County

**Supervisory District:** All

**vote requirement:** Majority

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

**Fiscal Details:**

**source of funding:** N/A

**current f/y cost:** N/A

**annual recurring cost:** N/A

**budget clarification:** N/A

**budgeted in current f/y:** N/A

**if no, please describe:**

**revenue agreement:** N/A

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

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**CEO Liaison:** Executive Office

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Atlas Pearson, Deputy Clerk II

Date: July 13, 2022

Final Status: Approved with Modification

Executed Item Type: Resolution Number: 22-159

