



# Mendocino County

## Legislation Details (With Text)

**File #:** 23-0198      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Consent Agenda  
**File created:** 1/30/2023      **In control:** County Counsel  
**On agenda:** 2/7/2023      **Final action:**  
**Title:** Adoption of Resolution Authorizing the Examination of Sales or Transactions and Use Tax Records  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Resolution 23-027, 2. Resolution Authorizing Examination of Sales or Transactions and Use Tax Records

Date	Ver.	Action By	Action	Result
2/7/2023	1	Board of Supervisors		

**To:** Board of Supervisors

**From:** Executive Office County Counsel

**Meeting Date:** February 7, 2023

**Department Contact:** Darcie Antle

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**Department Contact:** Christian Curtis

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**Item Type:** Consent Agenda

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

**Agenda Title:**

Adoption of Resolution Authorizing the Examination of Sales or Transactions and Use Tax Records

**Recommended Action/Motion:**

Adopt resolution authorizing examination of sales or transactions and use tax records; and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

On December 13, 2022, the Board approved Mendocino County's Certification of the November 8, 2022, Statewide General Election, including the results of Measure O, the Citizen's Library Initiative, an Ordinance amending Chapter 5.170 of Title 5 of the Mendocino County Code expanding a Library Special Transactions and Use Tax, and the results of Measure P, the County Essential Services Sales Tax, an Ordinance adding Chapter 5.200 to Title 5 of the Mendocino County Code imposing a county essential services local transactions and use tax, both of which passed by a majority of voters. On January 10, 2023, this Board approved preparatory and administrative agreements with the California Department of Tax and Fee Administration for implementation of these new local transactions and use taxes and approved Resolution 23-003, A Resolution Authorizing Examination of Sales or Transactions and Use Tax Records.

**Summary of Request:**

On January 10, 2023, this Board approved agreements with California Department of Tax and Fee Administration (CDTFA) to allow for CDTFA to administer and collect the new local transactions and use taxes passed by the voters in Mendocino County (Measures O and P). This Board also approved Resolution 23-003 which authorizes examination of sales or transactions and use tax records and was intended to consolidate all previous similar resolutions passed by the Board of Supervisors for prior local transactions and use taxes. CDTFA representatives subsequently advised that minor revisions were needed to the resolution to properly supersede and consolidate all similar prior resolutions, specifically adding reference to the local ordinance adopting the Bradley-Burns sales tax (Ordinance No. 361), and Ordinance No. 4277, the original Mendocino Library Special Transactions and Use Tax from 2012. Additionally, this resolution corrects the official legal name of the consultant Hinderliter de Llamas and Associates dba HDL Companies, which is authorized to receive information on the local sales tax (Ordinance No. 361).

**Alternative Action/Motion:**

Do not approve and provide alternate direction to staff.

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

**Strategic Plan Priority Designation:** An Effective County Government

**Supervisorial 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, Senior Deputy Clerk

Date: February 7, 2023

Final Status: Adopted

Executed Item Type: Resolution Number: 23-027

