



## COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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### NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

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**MEETING DATE:** January 23, 2018  
**TO:** Board of Supervisors  
**FROM:** Martin Polt, Deputy County Executive Officer  
**SUBJECT:** Resolutions Authorizing the Examination of Sales or Transactions and Use Tax Records

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**RECOMMENDATION:** Approve the attached resolution.

**FUNDING:** N/A

**BACKGROUND:** The County and City of Grass Valley entered into a master property and sales tax sharing agreement (MTSA) in 2001 related to the annexation of County areas into the City. From the inception of the agreement, Hinderliter, de Lamas (HDL) has provided calculations for the annual sales tax revenues to be distributed from the City to the County as a result of the MTSA. The County has entered into an agreement with another contractor—MuniServices—to provide an independent audit of the sales tax collections pertaining to the MTSA, and to validate the accuracy of tax sharing calculations and amounts.

To complete their audit, MuniServices needs access to detailed sales and use tax data from the California Department of Tax and Fee Administration (formerly the State Board of Equalization). This resolution adds MuniServices to those authorized to access CDTFA sales and use tax data (County staff and HDL will continue to have access in accordance with previous authorization). The resolution supersedes Resolution 01-476 which previously limited authorization to County staff and HDL to have access to sales and use tax records.

**Item Initiated by and Approved by:** Martin Polt, Deputy County Executive Officer

**Submittal Date:** January 11, 2018