



County Executive Office

Eric Rood Administrative Center | 950 Maidu Avenue, Suite 220, Nevada City, CA 95959

Phone: 530-265-7040 | Fax: 530-265-9839

CEO@NevadaCountyCA.gov

NEVADA COUNTY BOARD OF SUPERVISORS

Board Agenda Memo

MEETING DATE: November 12, 2024

TO: Board of Supervisors

FROM: Alison Lehman, County Executive Officer

SUBJECT: Resolution authorizing the examination of sales or transactions and use tax records

RECOMMENDATION: Approve the attached resolution

FUNDING: N/A

BACKGROUND: The County of Nevada contracts with MuniServices, LLC for their sales tax audit, informational services, and recovery of misallocated sales and use tax on behalf of the County. This includes providing us with calculations for the annual sales tax revenues to be distributed from the City of Grass Valley to the County as a result of the master sales tax sharing agreement related to annexation of County areas into the City.

To conduct their work, MuniServices requires access to detailed sales and use tax data from the California Department of Tax and Fee Administration (CDTFA -- formerly the State Board of Equalization). This resolution supersedes resolution 18-040, naming MuniServices and various County staff members as those authorized to access CDTFA sales or transactions and use tax data, and eliminating mention of our prior contractor, Hinderliter, de Llamas & Associates or their designees.

Item Initiated by: Sarah Holyhead

Approved by: Alison Lehman

Submittal Date: October 25, 2024