



County Executive Office

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NEVADA COUNTY BOARD OF SUPERVISORS

Board Agenda Memo

MEETING DATE: August 26, 2025

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: Board Resolution 25-151, adopted on April 22, 2025, initiated a new contract with Hinderliter de Llamas and Associates (“HdL”) for their sales tax audit, informational services, and recovery of misallocated sales and use tax on behalf of the County. This will include providing the County 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, HdL 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). The CDTFA is requesting changes to the resolution, including mentioning an additional ordinance in the first paragraph and writing out the full name of HdL (previous resolution referred to the company as “HdL Companies”). This Resolution supersedes resolution 25-151, which was passed on April 22, 2025. No changes to the contract are needed or proposed with this Resolution.

Item Initiated by: Sarah Holyhead

Approved by: Alison Lehman

Submittal Date: August 6, 2025