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NEVADA COUNTY BOARD OF SUPERVISORS

Board Agenda Memo

MEETING DATE: January 10, 2017

TO: Board of Supervisors

FROM: **Laura Pappani, County Librarian**

SUBJECT: Resolution approving an agreement with the State Board of Equalization for preparation to administer and operate a transactions and use tax ordinance for the Nevada County Community Library, in the maximum amount of \$175,000, and authorizing the Chair of the Board of Supervisors to execute the contract

RECOMMENDATION: Adopt the resolution

FUNDING: These services are mandated by the State Board of Equalization. Funds required to pay for the services will be taken from the Library's transactions and use tax proceeds and are prohibited by Revenue and Taxation Code Section 7272 from exceeding \$175,000. There is no impact on the General Fund.

BACKGROUND: This agreement is required by the State Board of Equalization in order to prepare to administer the sales tax ordinance approved by Nevada County voters in November 2016 (Measure A). The State Board of Equalization's preparatory costs include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the State Board of Equalization's staff and for taxpayers, and other "appropriate and necessary" direct or indirect costs. Per Revenue and Taxation Code Section 7272, the amount charged by the State Board of Equalization for preparatory costs may not exceed \$175,000.

Item Initiated and Approved by: Laura Pappani, County Librarian