



RESOLUTION No. 17-026

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

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 AGREEMENT

WHEREAS, on November 8, 2016, the voters of Nevada County approved Measure A, providing for a local transactions and use tax for the benefit of the Library; and

WHEREAS, the State Board of Equalization administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the State Board of Equalization will be responsible to administer and collect the transactions and use tax for the County of Nevada; and

WHEREAS, the State Board of Equalization requires that the County of Nevada enter into an "Agreement for Preparation to Administer and Operate County's Transactions and Use Tax Ordinance" prior to implementation of said taxes, and

WHEREAS, the State Board of Equalization requires that the Board of Supervisors of the County of Nevada authorize the agreements.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Nevada, State of California, that the "Agreement for Preparation to Administer and Operate County's Transactions and Use Tax Ordinance," by and between the County of Nevada and the State Board of Equalization pertaining to the preparation to administer and operate a transactions and use tax ordinance for the Nevada County Community Library, be and hereby is approved in substantially the form attached hereto, and that the Chair of the Board of Supervisors be and hereby is authorized to execute the Agreement on behalf of the County of Nevada.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 10th day of January, 2017, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Hank Weston and Richard Anderson.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Hank Weston, Chair

1/10/2017 cc: Library*
AC*(hold)

4/17/2017 cc: Library*
AC*(Release)

**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE
COUNTY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the County of Nevada , hereinafter called *County*, and the STATE BOARD OF EQUALIZATION, hereinafter called *Board*, do agree as follows:

1. The Board agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the County and whose ordinance has been adopted by the County.

2. County agrees to pay to the Board at the times and in the amounts hereinafter specified all of the Board's costs for preparatory work necessary to administer the County's transactions and use tax ordinance. The Board's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Board's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Board. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the County.

4. Any dispute as to the amount of preparatory costs incurred by the Board shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Board shall be billed by the Board periodically, with the final billing within a reasonable time after the operative date of the ordinance. County shall pay to the Board the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by County for the Board's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail. Communications and notices to be sent to the Board shall be addressed to:

State Board of Equalization
P.O. Box 942879, MIC: 27
Sacramento, California 94279-0027

Attention: Administrator,
Local Revenue Branch

Communications and notices to be sent to County shall be addressed to:

Marcia L. Salter
Auditor Controller
950 Maidu Avenue, Suite 230
Nevada City, CA 95959

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer County's transactions and use tax ordinance has been completed and the Board has received all payments due from County under the terms of this agreement.

COUNTY OF NEVADA

STATE BOARD OF EQUALIZATION

By Hank Weston
(Signature)

By John P. Barbesano
Administrator

Hank Weston
(Typed Name)
Chairman of the Board of Supervisors
(Title)



[Handwritten signature]

(Rev. 11/16)