

DEPARTMENT: County Counsel BY: Jeffrey G. Green

PHONE: 966-3222

**RECOMMENDED ACTION AND JUSTIFICATION:**

*1/2* Waive first reading and introduce Ordinance *2/2* Waive second reading and adopt Ordinance increasing the Transaction and Use Tax by 1/2 of 1% for the benefit of the John C. Fremont Hospital District for a four year period and placing the Ordinance before the electorate of Mariposa County.

See attached memo from County Counsel.

**BACKGROUND AND HISTORY OF BOARD ACTIONS:**

The voters of Mariposa County approved a 1/2 of 1% increase of the Transaction and Use Tax for the benefit of the John C. Fremont Hospital District on March 7, 2000, becoming effective on July 1, 2000. That increase will expire by its own terms on June 30, 2004.

**ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Financial Impact? ( ) Yes ( ) No	Current FY Cost: \$	Annual Recurring Cost: \$
Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded		
Amount in Budget: \$ _____		List Attachments, number pages consecutively
Additional Funding Needed: \$ _____		Proposed Ordinance _____
Source:		Memo from County Counsel _____
Internal Transfer _____		Memo from Auditor _____
Unanticipated Revenue _____ 4/5's vote		_____
Transfer Between Funds _____ 4/5's vote		_____
Contingency _____ 4/5's vote		_____
( ) General ( ) Other		_____

**CLERK'S USE ONLY:**

Res. No.: \_\_\_\_\_ Ord. No. 993  
 Vote - Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_  
 Absent: \_\_\_\_\_  
 ( ) Approved  
 Minute Order Attached ( ) No Action Necessary

**COUNTY ADMINISTRATIVE OFFICER:**

\_\_\_\_\_ Requested Action Recommended  
 No Opinion  
 Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

The foregoing instrument is a correct copy of the original on file in this office.

Date: \_\_\_\_\_  
 Attest: MARGIE WILLIAMS, Clerk of the Board  
 County of Mariposa, State of California

By: \_\_\_\_\_  
 Deputy

CAO: *RAA*

**MARIPOSA COUNTY ORDINANCE NO. 993**

**AN ORDINANCE TO IMPLEMENT STATE LAW ALLOWING VOTERS TO DECIDE UPON A ONE-HALF OF ONE PERCENT COUNTYWIDE TRANSACTION AND USE TAX TO BENEFIT THE JOHN C. FREMONT HEALTHCARE DISTRICT  
(Not to be Codified)**

**WHEREAS**, the Mariposa County Board of Supervisors does ordain as follows:

**SECTION I: Purpose and intent.**

The purpose of this ordinance is to implement state law allowing the voters to decide upon a one-half of one percent (1/2%) countywide transaction and use tax to be used for payment of the costs of collection and administration of the transaction and use tax, augmentation of the revenues of the John C. Fremont Healthcare District, and for the payment of operation and maintenance expenses.

**SECTION II: Countywide transaction and use tax.**

There is hereby imposed in the incorporated and unincorporated territory of the County of Mariposa, in accordance with Part 1.6 (commencing with Section 7251) and as specifically authorized by Section 7285.5 of the Revenue and Taxation Codes, a transaction and use tax at the rate of one-half of one percent (1/2%) in addition to any existing or future authorized state or local sales tax or transaction and use tax.

**SECTION III: Purposes of tax.**

Proceeds of the tax imposed by this ordinance shall be deposited into a fund established by the Mariposa County Auditor and after deducting the County Auditor's expenses shall be disbursed to the John C. Fremont Hospital District and used for the following stated purposes: for payment of the costs of collection and administration of the transaction and use tax, augmentation of the revenues of the John C. Fremont Healthcare District, and for the payment of operation and maintenance expenses.

**SECTION IV: Collection of tax.**

The County of Mariposa shall contract with the State Board of Equalization to perform all functions incidental to the administration and operation of this ordinance, including collection of the additional transaction and use tax imposed by this ordinance.

**SECTION V: Effective and operative dates.**

This ordinance shall become effective on March 3, 2004, only if two-thirds or more of the electors voting on the measure at the election held on March 2, 2004 vote to approve the ordinance. If so approved, the provisions of this ordinance shall become operative on the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance.

**SECTION VI: Term.**

The provisions of this ordinance shall no longer be of any force and effect, on or after four years following its operative date unless extended by a two-thirds vote of the electors voting at an election called for that purpose by the County Board of Supervisors.

**SECTION VII: Implementing policies.**


Upon approval of this ordinance by two-thirds or more of the voters voting as specified in Section V, the County may adopt policies and take such other action as may be necessary for the implementation of the one-half percent (1/2%) transaction and use tax authorized by this ordinance.

**SECTION VIII: Severability.**

If any section, part, clause or phrase of this ordinance is for any reason held invalid or unconstitutional, the remaining portions shall not be affected, but shall remain in full force and effect.

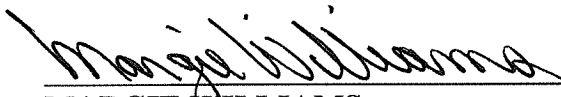
**PASSED AND ADOPTED** by the Board of Supervisors of Mariposa County this 26<sup>th</sup> day of August, 2003 by the following vote:

AYES:	STETSON, BALMAIN, BIBBY, PARKER, PICKARD
NOES:	NONE
ABSENT:	NONE
ABSTAINED:	NONE

  
\_\_\_\_\_  
**BOB PICKARD**, Chairman  
Mariposa County Board of Supervisors

**ATTEST:**

**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:**

  
\_\_\_\_\_  
**MARGIE WILLIAMS**  
Clerk of the Board

  
\_\_\_\_\_  
**JEFFREY G. GREEN**  
County Counsel