

96-276

DEPARTMENT:

BY:

PHONE:

Public Health Charles B. Mosher, M.D., Health Officer 966-3689

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes\_\_\_ No X)

Recommend resolution transferring \$452 from Rent to Taxes and Assessments. The property leased by the Mariposa County Health Department underwent a change of ownership. Due to this change the property was reassessed generating a Supplemental Property Tax Statement with additional taxes due. These taxes were unforeseen and were not budgeted this fiscal year. Under the Lease Agreement the County is responsible for paying the property taxes.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board entered into a lease agreement in June, 1987, Res. No. 87-246.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Non-payment may be a violation of the Lease.

COSTS:	( ) Not Applicable	
A.	Budgeted current FY	\$ 1,201
B.	Total anticipated costs	\$ 1,733
C.	Required additional funding	\$ 452
D.	Internal transfers	\$ 452

SOURCE:	( ) 4/5ths Vote Required	
A.	Unanticipated revenues	\$ _____
B.	Reserve for contingencies	\$ _____
C.	Source description: _____	
Balance in Reserve for Contingencies, if approved: \$ _____		

SPECIAL INSTRUCTIONS:  
List the attachments and number the pages consecutively:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CLERK'S USE ONLY  
Res. No.: 96-276 Ord. No. \_\_\_\_\_  
Vote - Ayes: 5 Nays: \_\_\_\_\_  
Absent: \_\_\_\_\_ Abstained: \_\_\_\_\_  
Approved \_\_\_\_\_ Denied \_\_\_\_\_  
Minute Order Attached { } No Action Necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:  
This item on agenda as:  
 Recommended  
 Not Recommended  
 For Policy Determination  
 Submitted with Comment  
 Returned for Further Action

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: \_\_\_\_\_

Comment: \_\_\_\_\_  
A.O. Initials: AW

DEPT/DIV: Public Health CONTACT: Charles B. Mosher, M.D., Health Officer

DATE: June 18, 1996 PHONE: (209) 966-3689

**ACTION REQUESTED: (Check All That Apply)**

- ( ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the County budget, or in any one fund of the budget, or appropriating Reserve for Contingencies;
- (XX) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;
- ( ) Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.)
- ( ) Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; OR transfers within the County budget under \$50.00 to accommodate minor variations from the budget.

FUND/DEPT/ACCT NO	LINE ITEM DESCRIPTION	AMOUNT
		(FROM)/TO
001-0401-621-0431	Rent	(\$ 452)
001-0401-621-0569	Taxes and Assessments	\$ 452

Justification: An unanticipated reassessment of the property rented by the County for the Health Department generated a Supplemental Property Tax Statement. This transfer is necessary to pay the property taxes as required in the Lease.

Department Head Signature: *CBS Mosher* Date: \_\_\_\_\_

Approved By: Res. No. 961276 Clerk: mw Date: 6-18-96  
Administrator: \_\_\_\_\_ Date: \_\_\_\_\_  
Auditor: *Robert Mosher* Date: 6/18/96

AUDITOR'S USE ONLY:

Description: \_\_\_\_\_ Transfer No.: \_\_\_\_\_  
B.R. No.: \_\_\_\_\_

**SUPPLEMENTAL PROPERTY TAX STATEMENT**

FOR THE FISCAL YEAR THROUGH  
JUNE 30, 1996

MARIPOSA COUNTY

CORTAC NUMBER	TAX RATE AREA	PARCEL NUMBER	TAX BILL NO.	TAX RATE	GROSS TAXES
51-009115-123-0030-03		203916	203916	1.000	429.70
ASSESSMENT INFO	PRIOR VALUE	NEW VALUE	SUPPLEMENTAL		
LAND	7284	46142	59658		
IMPROVEMENTS	120874	147817	27083		
PERSONAL PROPERTY					
MISCELLANEOUS					
EXEMPTION					
GROSS ASST BEFORE	128118	64409	59944		
PROSEWNER'S EXEMPT					
STATE FINANCED					
HOMESOWNER EXEMPTION					
NET TAXABLE VALUE	120874	24409	59944		
PROPERTY LOCATION					
4905 14TH ST					

BEFORE CALLING THE TAX COLLECTOR  
PLEASE READ THE INSERT

IT IS IMPORTANT THAT YOU READ THIS ENTIRE STATEMENT BEFORE PAYING THIS TAX

OPPEAR, THOMPSON/BARRIAR/PEEAR, THOMPSON/BARRIAR  
1601 WILTHORE  
MANSFORD CA 92230

*Copy to [unclear]*

**MAKE CHECKS PAYABLE TO:**

Don Z. Phillips, Tax Collector  
County of Mariposa ID# 203916  
P.O. BOX 247  
MARIPOSA, CA 95338  
(209) 946-2621

SECOND INSTALLMENT  
ADD 10% PENALTY AND \$10.00 COST  
21.49  
10.00

FIRST INSTALLMENT  
ADD 10% PENALTY  
21.49

10/31/96 6/30/96

DATE OF CHANGE IN OWNERSHIP  
OR NEW CONSTRUCTION OCCURRED  
10/08/95

DATE OF ASSESSOR'S NOTICE  
05/01/96

GROSS SUPPLEMENTAL TAX	LESS STATE FINANCED HOMESOWNER REDUCTION	NET TAX DUE
429.70		429.70

**2 ND INSTALLMENT 1 ST INSTALLMENT**

PARCEL NUMBER 013-123-0030-03 / 013-123-0030-03  
ID# 203916 / 203916

ASSESSED OWNER NAME AS OF MARCH 1  
OPPEAR, THOMPSON/BARRIAR/PEEAR, THOMPSON/BARRIAR

CORTAC	TAX DEFAULTED	TAX RATE AREA	CORTAC	TAX DEFAULTED	TAX RATE AREA
		51-009115			51-009115

TOTAL BOTH INSTALLMENTS 429.70 203916 429.70 203916

SECOND INSTALLMENT DUE 10/01/96 DEL 10/31/96 TAX DUE 214.89

FIRST INSTALLMENT DUE 6/01/96 DEL 6/30/96 TAX DUE 21.49

**SUPPLEMENTAL TAX**

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*County of Mariposa is responsible for taxes etc on this property*

BE SURE TO REPORT ANY ADDRESS CHANGE

YOUR CANCELLED CHECK IS YOUR BEST RECEIPT. HOWEVER, IF YOU REQUIRE AN ADDITIONAL RECEIPT PLEASE RETURN THIS ENTIRE BILL FOR VALIDATION.

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