

## Legislation Details (With Text)

**File #**: 14-00281 **Version**: 1

Type: Agenda Item Status: Passed

File created: 4/3/2014 In control: BOARD OF SUPERVISORS

On agenda: 4/15/2014 Final action: 4/15/2014

Title: Consider recommendations regarding the impoundment of various taxing entities' 2013-2014 property

tax revenue, as follows: (4/5 Vote Required)

a) Approve and authorize the Auditor-Controller to impound \$838,424.00 of 2013-2014 current year taxes from various entities' property tax revenues to mitigate potential losses from large assessment appeals filed by taxpayers;

b) Approve Budget Revision Request No. 0003300 to establish appropriations of \$280,796.00 in multiple departments and funds for an increase in nonspendable fund balance funded by property tax revenues that have been impounded due to assessment appeals filed by taxpayers; and

c) Determine that the decision to approve and authorize the impoundment is not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines, because it is a government fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical effect on the environment.

Sponsors: AUDITOR-CONTROLLER'S OFFICE

Indexes:

**Code sections:** 

Attachments: 1. Board Letter, 2. Budget Revision Request

Date	Ver.	Action By	Action	Result
4/15/2014	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass

Consider recommendations regarding the impoundment of various taxing entities' 2013-2014 property tax revenue, as follows: (4/5 Vote Required)

- a) Approve and authorize the Auditor-Controller to impound \$838,424.00 of 2013-2014 current year taxes from various entities' property tax revenues to mitigate potential losses from large assessment appeals filed by taxpayers;
- b) Approve Budget Revision Request No. 0003300 to establish appropriations of \$280,796.00 in multiple departments and funds for an increase in nonspendable fund balance funded by property tax revenues that have been impounded due to assessment appeals filed by taxpayers; and
- c) Determine that the decision to approve and authorize the impoundment is not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines, because it is a government fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical effect on the environment.