

1                                   **BEFORE THE BOARD OF SUPERVISORS**  
2                                   **OF THE COUNTY OF FRESNO**  
3                                   **STATE OF CALIFORNIA**

4  
5                                   **ORDINANCE NUMBER \_\_\_\_\_**  
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7                                   **AN ORDINANCE AMENDING SECTION 1100 - LIBRARY SERVICES OF THE MASTER**  
8 **SCHEDULE OF FEES, CHARGES AND RECOVERED COSTS FOR THE COUNTY OF FRESNO,**  
9 **WHERE SUBSECTION 1101 IS AMENDED.**

10                                The Board of Supervisors of the County of Fresno ordains as follows:

11                                SECTION 1: The Master Schedule of Fees, Charges and Recovered Costs for the County of  
12 Fresno, Section 1100 – Library, is hereby amended, by amending subsection 1101, relating to the  
13 recovery of costs for Library materials and services provided to the public, as set forth in Exhibit A,  
14 attached hereto and incorporated herein by reference.

15                                SECTION 2: This Ordinance shall take effect thirty (30) days from the date of its final passage.  
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1 THE FOREGOING, was passed and adopted by the following vote of the Board of  
2 Supervisors of the County of Fresno this \_\_\_\_\_ day of \_\_\_\_\_, 2021,  
3 to wit:

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AYES:  
NOES:  
ABSENT:  
ABSTAINED:

\_\_\_\_\_  
Steve Brandau, Chairman of the Board of Supervisors  
of the County of Fresno

**ATTEST:**  
Bernice E. Seidel  
Clerk of the Board of Supervisors  
County of Fresno, State of California

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

FILE # \_\_\_\_\_  
AGENDA # \_\_\_\_\_  
ORDINANCE # \_\_\_\_\_

**Exhibit A  
MASTER SCHEDULE OF FEES, CHARGES, AND RECOVERED COSTS**

**SECTION 1100 -- LIBRARY**

<b>FEE DESCRIPTION</b>	<b>FEE AMOUNT</b>	<b>FEE SETTING AUTHORITY</b>	<b>YEAR ADOPTED</b>	<b>EFFECTIVE DATE</b>	<b>% OF COST</b>	<b>REFERENCE</b>
<b>1101. Lost/Damaged Library Materials</b>	Cost of item	Board of Supervisors			100%	
<b>1103. Fee for Replacement of Library Card (per card)</b>	\$2.00 per card	Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
<b>1108. Fax Services</b>		Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
a. Local Faxing	\$1.00 for first page and \$0.30 for each additional page					
b. Long Distance Faxing	\$1.00 for first page and \$0.45 for each additional page					
<b>1109. Overdue Fines</b>		Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
a. Overdue Item (Library Materials)	\$0.25 per day not to exceed \$4.00					
b. Overdue Laptop/Mobile Device	\$0.25 per hour overdue					
<b>1110. Copier Services</b>		Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
Self Service	\$0.10 per page					
<b>1112. Computer Accessories</b>		Board of Supervisors	2017-18	07/20/18	100%	Ord.#17-012
a. Flash Drive	\$5.00 Each					
b. Headphones	\$5.00 Each					
c. Earbuds	\$2.00 Each					
<b>1113. Computer Print Fee: B&amp;W</b>	\$ .10 per page	Board of Supervisors	2008-09	4/24/09	100%	Ord.# 09-011
<b>Computer Print Fee: Color</b>	\$.50 per page					
<b>1115. Micro Form Copy Services</b>		Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
a. Staff-Made Micro Form Copy Fee	\$1.00 per page					
b. Self-Service Micro Form Copy Fee	\$0.10 per page					
<b>1117. Scanner Services</b>		Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
a. Scanning Job Order-Staff	\$1.00 per item up to 10 pages					
b. Self-Service Kiosk Scan	\$0.00					
c. Scanning Material Fee	\$0.00					
Send to customer's personal USB	\$0.00					
Send to customer's personal Email	\$0.00					
CD	\$2.00					
<b>1118. Send Account to Revenue Reimbursement</b>	\$7.50	Board of Supervisors	2009-10	6/25/10	100%	Ord.#10-009
<b>1119. 3D Printer Fee</b>	\$2.00/hour	Board of Supervisors	2016-17	07/20/17	100%	Ord.#17-012
<b>1120. Laptop/Mobile Device</b>		Board of Supervisors	2017-18	07/04/18	100%	Ord.#18-010
Lost or Damaged Laptop (other than screen) / Mobile Device	Actual Cost of Replacement or repair of Laptop					
a. Cracked Laptop Screen	\$200.00					
c. Lost Power Card	\$10.00					
d. Lost Mouse	\$5.00					
<b>1121. Interlibrary Loan - Out of Library</b>	\$5.00/item	Board of Supervisors	2016-17	07/20/17	100%	Ord.#17-012
<b>1122. Meeting Room: Cleaning and Damage Charges</b>		Board of Supervisors	2016-17	07/20/17	100%	Ord.#17-012
	Use of Meeting Room: \$0 If Cleaning required after use: \$60.00 per hour for cleaning cost 30 minute minimum charge (\$30.00)					
	Damage Fine: Cost of repair					

GENERAL NOTE: The County Librarian or designee is authorized to reduce or waive these fees when a library patron demonstrates an inability, due to budget constraints, to pay full rate in accordance with Measure B Ordinance use of taxes.

## Exhibit B

### Chapter 4.20 - FRESNO COUNTY PUBLIC LIBRARY TRANSACTIONS AND USE TAX

#### Sections:

#### 4.20.010 - Purpose.

This chapter is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

- A. To impose a one-eighth of one percent retail transactions and use tax according to the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by Section 7286.59 of Chapter 2.98 of Part 1.7 of Division 2 of the Revenue and Taxation Code;
- B. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code;
- C. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the State Board of Equalization can administer and collect in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California Sales and Use Taxes;
- D. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this chapter.
- E. To adopt a retail transaction and use tax ordinance that provides funding for public library operations, programs, acquisitions and library construction within the County of Fresno. Such revenues shall be used only to supplement existing expenditures for public libraries and shall not be used to supplant existing funding for the support of public libraries. For the purposes of this chapter, "existing funding" from the County of Fresno for the support of the Fresno County Free Library shall be defined as the contribution made from the County General Fund during the 1998-1999 fiscal year, adjusted annually based on the annual increase of the Consumer Price Index - Urban, beginning April 1 of 2013 and services provided to the Fresno County Free Library, at no cost, by other County departments as of April 1, 1999.

(Ord. No. 12-011, § 3, 7-17-2012; Ord. 04-006, § 3 (part); Ord. 98-011, § 3 (part), 1998)

#### 4.20.020 - Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the incorporated and unincorporated territory of this county at the rate of one-eighth of one percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the territory of this county on and after the operative date of the ordinance codified in this chapter.

(Ord. 98-011, § 3 (part), 1998)

#### 4.20.030 - Place of sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-

of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, despite the place to which delivery is made. In the event a retailer has no permanent place of business in the state, or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

(Ord. 98-011, § 3 (part), 1998)

#### 4.20.040 - Use tax rate.

An excise tax is imposed on the storage, use or other consumption in this county of tangible personal property purchased from any retailer on and after the operative date of the ordinance codified in this chapter for storage, use or other consumption in the territory of this county at the rate of one-eighth of one percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax despite the place to which delivery is made.

(Ord. 98-011, § 3 (part), 1998)

#### 4.20.050 - Adoption of provisions of state law.

Except as otherwise provided in this chapter and to the extent that they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are adopted and incorporated by this reference.

(Ord. 98-011, § 3 (part), 1998)

#### 4.20.060 - Limitations on adoption of state law and collection of use taxes.

- A. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the state is named or referred to as the taxing authority, the name of this county will be substitute for it. However, the substitution will not be made when:
1. The word "state" is used as part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;
  2. The result of that substitution would require action to be taken by or against this county or any agency, officer, or employee of it rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter;
  3. In those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state where the substitution would be to:
    - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code.
    - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the provisions of that Code.
  4. In Sections 6701, 6702 (except in its last sentence), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

- B. The word "county" shall be substituted for the word "state" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

(Ord. 98-011, § 3 (part), 1998)

4.20.070 - Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, this chapter shall not require an additional transactor's permit.

(Ord. 98-011, § 3 (part), 1998)

4.20.080 - Exemption and exclusions.

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the state or by any city, city and county or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 of Division 2 of the Revenue and Taxation Code) or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of the transactions tax the gross receipts from:
  - 1. Sales of tangible personal property other than fuel or petroleum products to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of California, the United States, or any foreign government;
  - 2. Sales of property to be used outside this county which is shipped to a point outside this county, pursuant to the contract of sale, by delivery to such a point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this subsection, delivery to a point outside this county will be satisfied:
    - a. With respect to vehicles (other than commercial vehicles) subject to registration under Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed according to Section 21411 of the Public Utilities Code, and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code, by registration to an out-of-county address and by a declaration under penalty of perjury, signed by the buyer, stating that such an address is, in fact, his or her principal place of residence; and
    - b. With rest to commercial vehicles, by registration to a place of business out-of-county and declaration under penalty of perjury, signed by the buyer, stating that the vehicle will be operated from that address.
  - 3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price under a contract entered into before the operative date of the ordinance codified in this chapter.
  - 4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease before the operative date of the ordinance codified in this chapter.
  - 5. For the purposes of subsections (B)(3) and (4) of this section, the sale or lease of tangible personal property will be deemed not to be obligated under a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this chapter, the storage, use or other consumption in this county of tangible personal property:

1. The gross receipts from the sale of which have been subject to a tax under any state-administered transactions and use tax ordinance;
  2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued under the laws of California, the United States or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code;
  3. If the purchaser is obligate to purchase the property for a fixed price under a contract entered into before the operative date of the ordinance codified in this chapter;
  4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease entered into before the operative date of the ordinance codified in this chapter;
  5. For the purposes of subsections (B)(3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property will be deemed not to be obligated under a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised;
  6. Except as provided in subsection (B)(7) of this section, a retailer engaged in business in this county will not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into this county or participates within this county in making the sale of the property, including, but not limit to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in this county or through any representative, agent, canvasser, solicitor, subsidiary, or person in this county under the authority of the retailer;
  7. "A retailer engaged in business in this county" shall also include any retailer of the following: vehicles subject to registration under Chapter 1 (commencing with Section 4000) of Division 3 of the vehicle Code, aircraft licensed according to Section 21411 of the Public Utilities Code, or undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code. Such a retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel or aircraft at an address in this county.
- D. Any person subject to use tax under this chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or a retailer liable for a transactions tax under Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property, the storage, use or other consumption of which is subject to the use tax.

(Ord. 98-011, § 3 (part), 1998)

#### 4.20.090 - Amendments to the Revenue and Taxation Code.

All amendments to Part 1 of Division 2 of the Revenue and Taxation Code, effective after the date of adoption of the ordinance codified in this chapter and relating to sales and use taxes, will automatically become a part of this chapter to the extent consistent with Part 1.6 of Division 2 of the Revenue and Taxation Code, but no such amendment will operate to affect the rate of tax imposed by this chapter.

(Ord. 98-011, § 3 (part), 1998)

#### 4.20.100 - Enjoining collection forbidden.

No injunction or writ of mandate or other legal or equitable process will issue in any suit, action or proceeding in any court against the state or this county, or against any officer of the state or this county, to

prevent or enjoin the collection under this chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

(Ord. 98-011, § 3 (part), 1998)

**4.20.110 - Use of the taxes.**

- A. The proceeds of any and all transactions and use taxes collected under this chapter shall be used exclusively for public library operations, programs, construction, and acquisition, within the County of Fresno. Such revenues shall be used only to supplement existing expenditures for public libraries and shall not be used to supplant existing funding for the support of public libraries.
- B. There are two public library entities within this County: the Fresno County Free Library, a dependent special district of the County, organized pursuant to Education Code section 19100 et seq., and the Coalinga-Huron Library District, an independent special district, organized pursuant to Education Code section 18300 et seq. (hereinafter collectively "the libraries"). The libraries shall share the total transactions and use tax revenues collected countywide. Their respective shares shall be determined by their proportions of the total population of the county, as certified on or before June 1, 2012, June 1, 2016, June 1 2020, and June 1, 2024 by the State Librarian, pursuant to Education Code section 18021.
- C. The proportions as of the June 1, 2012 certification shall be used from the operative date of the ordinance codified in this chapter through June 30, 2016. The proportions as of the June 1, 2016 certification shall be used from July 1, 2016 through June 30, 2020. The proportions as of the June 1, 2020 certification shall be used from July 1, 2020 through June 30, 2024. The proportions as of the June 1, 2024 certification shall be used through the end of the tax.
- D. If Education Code Section 18021 is repealed or amended so as to delete the State Librarian's responsibility to certify population, the libraries shall agree on an alternate source for the 2016, 2020 and 2024 determinations of their respective shares of county-wide population.

(Ord. No. 12-011, § 3, 7-17-2012; Ord. 04-006 § 3 (part); Ord. 98-011, § 3 (part), 1998)