

PLUMAS LAFCo

REGULAR MEETING AGENDA

MONDAY March 14, 2022

10:00 AM

BOARD OF SUPERVISORS CHAMBERS - PLUMAS COUNTY COURTHOUSE

520 Main Street
QUINCY, CALIFORNIA

Website: www.plumaslafco.org

*****VIRTUAL MEETING ONLY*****

ZOOM Participation

You may use your computer or smart device to watch the video conference and make comments by downloading the Zoom ICloud Conference app or on the Zoom website, or you may dial in with your phone for audio only. See below for instructions on how to join.

The LAFCO meeting is accessible for public comment via live streaming at:
<https://us02web.zoom.us/j/84740785845?pwd=VjAvVmhRY3ZZL2d6aHVuYt0TkpmZ09>

or by phone at:

Phone Number 1-669-900-9128

Meeting ID: 847 4078 5845

Passcode: 239354

If you have any problems joining the meeting, please call LAFCo at (530)283-7069.

This meeting is being agendized to allow staff and the public to participate via teleconference or other electronic means pursuant to the Governor's Executive Orders N-25-20 & N-29-20 and dated March 12 & 17, 2020 and Pumas LAFCo Resolutions 2021-0006 and 2021-0007. These Executive Orders authorize local legislative bodies to hold a public meeting via teleconference and to make public meetings accessible telephonically to all members of the public and staff in effort to observe social distancing recommendations in effect for the entire country.

(All meeting materials are available on LAFCo's Website: www.plumaslafco.org)

Commissioners:

Kevin Goss, County Member, Chair
Tom Cooley, City Member, Vice Chair
Bill Powers, City Member
Sherrie Thrall, County Member
Matthew Haesche, Public Member
Terry Swofford, Public Member Alt.
Jeff Engel, County Member Alt.
Pat Morton, City Member Alt.

Staff:

Jennifer Stephenson, Executive Officer
John Benoit, Deputy Executive Officer
Cheryl Kolb, Clerk
P. Scott Browne, Counsel

MEETING - CONVENES AT 10:00 A.M.

1. CALL TO ORDER: Pledge of Allegiance and Roll Call

2. Approval of Agenda (additions or deletions)

3. Correspondence:

a) Call to action by CALAFCO to support AB 2957

4. CONSENT ITEM (S)

a) *Approval of the December 13, 2021 LAFCo minutes*

5. Public Comment

Members of the public are invited to address the Commission on any matter of interest to the public that is not on the agenda for a period of time not exceeding 5 minutes. Pursuant to the Brown Act, the Commission cannot take any action on items not listed on the posted agenda but may add to a future agenda matters brought up under public comments for appropriate action at a future meeting.

6. Authorize payment of Claims for December 2021 and January and February 2022.

a) *Authorize payment of claims December 2021 and January and February 2022.*

PUBLIC HEARINGS and ACTION ITEMS:

- 7. Review conditions regarding Resolutions 2021-0006 and 2021-0007**
 - a) Provide direction to continue or repeal authorization pursuant to AB 361 to hold remote teleconference meetings of Plumas LAFCo.
- 8. Review Summary of Brown Act Provisions**
- 9. Cemetery SOI Report**
 - a) *Update on cemetery district reorganization discussions*
 - b) *Receive Cemetery SOI Update*
 - c) *Schedule SOI public hearing for April 11, 2022*
- 10. Appoint Commissioners to Budget Committee**
 - a) *Appoint two Commissioners to Budget Committee*
- 11. Executive Officer's Report**
 - a) *Form 700 must be submitted by April 1, 2022*
 - b) *IRS and Commissioner Stipends*
 - c) *CALAFCO Staff Workshop - CANCELLED*
 - d) *CALAFCO Leg Committee*
 - e) *MSR status*
 - f) *Applications*
 - g) *LESSG Report, Timeline, MSRs*
- 11. Commissioner Reports**

This item is placed on the agenda for Commissioners to discuss items and issues of concern to their constituency, LAFCo, and legislative matters.
- 12. Adjourn to next regular meeting.**

LAFCo's next regular meeting to take place 10:00 am on April 11, 2022

The Commission may take action upon any item listed on the agenda. Unless otherwise noted, items may be taken up at any time during the meeting.

Any member appointed on behalf of local government shall represent the interests of the public as a whole and not solely the interest of the appointing authority
Government Code Section 56325.1

Accessibility

An interpreter for the hearing-impaired may be made available upon request to the Executive Officer 72 hours before a meeting.

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Disclosure & Disqualification Requirements

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intervals; they may be reviewed at Government Code §§56700.1 and 81000 *et seq.* Additional information about the requirements pertaining to local initiative measures to be presented to the electorate can be obtained by calling the Fair Political Practices Commission at (916) 322-5660.

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Contact LAFCo Staff LAFCo staff may be contacted at 530-283-7069 or by mail at LAFCo of Plumas County, 5050 Laguna Blvd #112-711, Elk Grove, CA 95758 or by email at jennifer@pccateam.com or by fax at 888-501-0395.



March 4, 2022

Honorable Cecilia Aguiar-Curry, Chair
Assembly Local Government Committee
California State Assembly
1021 O Street, Room Suite 6350
Sacramento, CA 95814

RE: **SUPPORT of AB 2957: Local Government Committee Omnibus Bill**

Dear Chair Aguiar-Curry:

The California Association of Local Agency Formation Commissions (CALAFCO) is pleased to sponsor and support the Assembly Local Government Committee Bill **AB 2957** which makes technical, non-substantive changes to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the Act).

This annual bill includes technical changes to the Act which governs the work of Local Agency Formation Commissions. These changes are necessary as Commissions implement the Act and small inconsistencies are found or clarifications are needed to make the law as unambiguous as possible. **AB 2957** currently makes minor technical corrections to language used in the Act. CALAFCO is grateful to your Committee and staff, and the members of our Legislative Committee, all of whom worked diligently on this language to ensure there are no substantive changes while creating a significant increase in the clarity of the Act for all stakeholders.

This legislation helps insure the Cortese-Knox-Hertzberg Act remains a vital and practical law that is consistently applied around the state. We appreciate your Committee's authorship and support of this bill, and your support of the mission of Local Agency Formation Commissions. I am happy to provide any additional information needed.

Yours sincerely,

René LaRoche
Executive Director

cc: Members, Assembly Local Government Committee
Jimmy MacDonald, Consultant, Assembly Local Government Committee
William Weber, Consultant, Assembly Republican Caucus

ASSEMBLY BILL

No. 2957

Introduced by Committee on Local Government

March 2, 2022

An act to amend Sections 56102, 56653, 56654, and 56658 of, and to add Section 56078.5 to, the Government Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

AB 2957, as introduced, Committee on Local Government. Local government: reorganization.

Existing law, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, provides the authority and procedure for the initiation, conduct, and completion of changes of organization, reorganization, and sphere of influence changes for cities and districts, as specified. Existing law requires that an applicant seeking a change of organization or reorganization to submit a plan for providing services within the affected territory.

Existing law requires a petitioner or legislative body desiring to initiate proceedings to submit an application to the executive officer of the local agency formation commission, and requires the local agency formation commission, with regard to an application that includes an incorporation, to immediately notify all affected local agencies and any applicable state agency, as specified.

This bill would define the term “successor agency,” for these purposes to mean the local agency a commission designates to wind up the affairs of a dissolved district. This bill would also make clarifying changes to the above provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 56078.5 is added to the Government
2 Code, to read:
3 56078.5. "Successor Agency" means the local agency the
4 commission designates to wind up the affairs of a dissolved district.
5 SEC. 2. Section 56102 of the Government Code is amended
6 to read:
7 56102. For the purpose of any action to determine or contest
8 the validity of any change of organization or reorganization, the
9 change of organization or reorganization shall be deemed to ~~be~~
10 ~~completed and in existence~~ *take effect* upon the date of execution
11 of the certificate of completion.
12 SEC. 3. Section 56653 of the Government Code, as amended
13 by Section 1 of Chapter 43 of the Statutes of 2017, is amended to
14 read:
15 56653. (a) ~~If a proposal~~ *an application* for a change of
16 organization or reorganization is submitted pursuant to this part,
17 the applicant shall submit a plan for providing services within the
18 affected territory.
19 (b) The plan for providing services shall include all of the
20 following information and any additional information required by
21 the commission or the executive officer:
22 (1) An enumeration and description of the services currently
23 provided or to be extended to the affected territory.
24 (2) The level and range of those services.
25 (3) An indication of when those services can feasibly be
26 extended to the affected territory, if new services are proposed.
27 (4) An indication of any improvement or upgrading of structures,
28 roads, sewer or water facilities, or other conditions the local agency
29 would impose or require within the affected territory if the change
30 of organization or reorganization is completed.
31 (5) Information with respect to how those services will be
32 financed.
33 (c) (1) In the case of a change of organization or reorganization
34 initiated by a local agency that includes a disadvantaged,
35 unincorporated community as defined in Section 56033.5, a local

1 agency may include in its resolution of application for change of
2 organization or reorganization an annexation development plan
3 adopted pursuant to Section 99.3 of the Revenue and Taxation
4 Code to improve or upgrade structures, roads, sewer or water
5 facilities, or other infrastructure to serve the disadvantaged,
6 unincorporated community through the formation of a special
7 district or reorganization of one or more existing special districts
8 with the consent of each special district's governing body.

9 (2) The annexation development plan submitted pursuant to this
10 subdivision shall include information that demonstrates that the
11 formation or reorganization of the special district will provide all
12 of the following:

13 (A) The necessary financial resources to improve or upgrade
14 structures, roads, sewer, or water facilities or other infrastructure.
15 The annexation development plan shall also clarify the local entity
16 that shall be responsible for the delivery and maintenance of the
17 services identified in the application.

18 (B) An estimated timeframe for constructing and delivering the
19 services identified in the application.

20 (C) The governance, oversight, and long-term maintenance of
21 the services identified in the application after the initial costs are
22 recouped and the tax increment financing terminates.

23 (3) If a local agency includes an annexation development plan
24 pursuant to this subdivision, a local agency formation commission
25 may approve the proposal for a change of organization or
26 reorganization to include the formation of a special district or
27 reorganization of a special district with the special district's
28 consent, including, but not limited to, a community services district,
29 municipal water district, or sanitary district, to provide financing
30 to improve or upgrade structures, roads, sewer or water facilities,
31 or other infrastructure to serve the disadvantaged, unincorporated
32 community, in conformity with the requirements of the principal
33 act of the district proposed to be formed and all required formation
34 proceedings.

35 (4) Pursuant to Section 56881, the commission shall include in
36 its resolution making determinations a description of the annexation
37 development plan, including, but not limited to, an explanation of
38 the proposed financing mechanism adopted pursuant to Section
39 99.3 of the Revenue and Taxation Code, including, but not limited

1 to, any planned debt issuance associated with that annexation
2 development plan.

3 (d) This section shall not preclude a local agency formation
4 commission from considering any other options or exercising its
5 powers under Section 56375.

6 (e) This section shall remain in effect only until January 1, 2025,
7 and as of that date is repealed.

8 SEC. 4. Section 56653 of the Government Code, as amended
9 by Section 2 of Chapter 43 of the Statutes of 2017, is amended to
10 read:

11 56653. (a) If ~~a proposal~~ *an application* for a change of
12 organization or reorganization is submitted pursuant to this part,
13 the applicant shall submit a plan for providing services within the
14 affected territory.

15 (b) The plan for providing services shall include all of the
16 following information and any additional information required by
17 the commission or the executive officer:

18 (1) An enumeration and description of the services currently
19 provided or to be extended to the affected territory.

20 (2) The level and range of those services.

21 (3) An indication of when those services can feasibly be
22 extended to the affected territory, if new services are proposed.

23 (4) An indication of any improvement or upgrading of structures,
24 roads, sewer or water facilities, or other conditions the local agency
25 would impose or require within the affected territory if the change
26 of organization or reorganization is completed.

27 (5) Information with respect to how those services will be
28 financed.

29 (c) This section shall become operative on January 1, 2025.

30 SEC. 5. Section 56654 of the Government Code is amended
31 to read:

32 56654. (a) ~~A proposal~~ *An application* for a change of
33 organization or a reorganization may be made by the adoption of
34 a resolution of application by the legislative body of an affected
35 local agency, except as provided in subdivision (b).

36 (b) Notwithstanding Section 56700, ~~a proposal~~ *an application*
37 for a change of organization that involves the exercise of new or
38 different functions or classes of services, or the divestiture of the
39 power to provide particular functions or classes of services, within
40 all or part of the jurisdictional boundaries of a special district, shall

1 only be initiated by the legislative body of that special district in
2 accordance with Sections 56824.10, 56824.12, and 56824.14.

3 (c) At least 21 days before the adoption of the resolution, the
4 legislative body may give mailed notice of its intention to adopt
5 a resolution of application to the commission and to each interested
6 agency and each subject agency. The notice shall generally describe
7 the ~~proposal~~ *application* and the affected territory.

8 (d) Except for the provisions regarding signers and signatures,
9 a resolution of application shall contain all of the matters specified
10 for a petition in Section 56700 and shall be submitted with a plan
11 for services prepared pursuant to Section 56653.

12 SEC. 6. Section 56658 of the Government Code is amended
13 to read:

14 56658. (a) Any petitioner or legislative body desiring to initiate
15 proceedings shall submit an application to the executive officer of
16 the principal county.

17 (b) (1) Immediately after receiving an application and before
18 issuing a certificate of filing, the executive officer shall give mailed
19 notice that the application has been received to each affected local
20 agency, the county committee on school district organization, and
21 each school superintendent whose school district overlies the
22 affected territory. The notice shall generally describe the ~~proposal~~
23 *application* and the affected territory. The executive officer shall
24 not be required to give notice pursuant to this subdivision if a local
25 agency has already given notice pursuant to subdivision (c) of
26 Section 56654.

27 (2) It is the intent of the Legislature that ~~a proposal~~ *an*
28 *application* for incorporation or disincorporation shall be processed
29 in a timely manner. With regard to an application that includes an
30 incorporation or disincorporation, the executive officer shall
31 immediately notify all affected local agencies and any applicable
32 state agencies by mail and request the affected agencies to submit
33 the required data to the commission within a reasonable timeframe
34 established by the executive officer. Each affected agency shall
35 respond to the executive officer within 15 days acknowledging
36 receipt of the request. Each affected local agency and the officers
37 and departments thereof shall submit the required data to the
38 executive officer within the timelines established by the executive
39 officer. Each affected state agency and the officers and departments
40 thereof shall submit the required data to the executive officer within

1 the timelines agreed upon by the executive officer and the affected
2 state departments.

3 (3) If a special district is, or as a result of a proposal will be,
4 located in more than one county, the executive officer of the
5 principal county shall immediately give the executive officer of
6 each other affected county mailed notice that the application has
7 been received. The notice shall generally describe the proposal
8 and the affected territory.

9 (c) Except when a commission is the lead agency pursuant to
10 Section 21067 of the Public Resources Code, the executive officer
11 shall determine within 30 days of receiving an application whether
12 the application is complete and acceptable for filing or whether
13 the application is incomplete.

14 (d) The executive officer shall not accept an application for
15 filing and issue a certificate of filing for at least 20 days after giving
16 the mailed notice required by subdivision (b). The executive officer
17 shall not be required to comply with this subdivision in the case
18 of an application which meets the requirements of Section 56662
19 or in the case of an application for which a local agency has already
20 given notice pursuant to subdivision (c) of Section 56654.

21 (e) If the appropriate fees have been paid, an application shall
22 be deemed accepted for filing if no determination has been made
23 by the executive officer within the 30-day period. An executive
24 officer shall accept for filing, and file, any application submitted
25 in the form prescribed by the commission and containing all of
26 the information and data required pursuant to Section 56652.

27 (f) When an application is accepted for filing, the executive
28 officer shall immediately issue a certificate of filing to the
29 applicant. A certificate of filing shall be in the form prescribed by
30 the executive officer and shall specify the date upon which the
31 proposal shall be heard by the commission. From the date of
32 issuance of a certificate of filing, or the date upon which an
33 application is deemed to have been accepted, whichever is earlier,
34 an application shall be deemed filed pursuant to this division.

35 (g) If an application is determined not to be complete, the
36 executive officer shall immediately transmit that determination to
37 the applicant specifying those parts of the application which are
38 incomplete and the manner in which they can be made complete.

39 (h) Following the issuance of the certificate of filing, the
40 executive officer shall proceed to set the proposal for hearing and

1 give published notice thereof as provided in this part. The date of
2 the hearing shall be not more than 90 days after issuance of the
3 certificate of filing or after the application is deemed to have been
4 accepted, whichever is earlier. Notwithstanding Section 56106,
5 the date for conducting the hearing, as determined pursuant to this
6 subdivision, is mandatory.

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PLUMAS LAFCo

REGULAR MEETING MINUTES

MONDAY December 13, 2021

10:00 AM

BOARD OF SUPERVISORS CHAMBERS - PLUMAS COUNTY COURTHOUSE

520 Main Street
QUINCY, CALIFORNIA

Website: www.plumaslafco.org

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Tom Cooley, City Member, Vice Chair
Bill Powers, City Member
Sherrie Thrall, County Member
Matthew Haesche, Public Member
Terry Swofford, Public Member Alt.
Jeff Engel, County Member Alt.
Pat Morton, City Member Alt.

Staff:

Jennifer Stephenson, Executive Officer
John Benoit, Deputy Executive Officer
Cheryl Kolb, Clerk
P. Scott Browne, Counsel

MEETING - CONVENES AT 10:00 A.M.

1. CALL TO ORDER: Pledge of Allegiance and Roll Call

Roll Call.

Present: Chair Kevin Goss, Vice Chair Tom Cooley, Co. Member Sherrie Thrall, Public Member Matthew Haesche, Public Member Alt. Terry Swofford (Not voting).

Absent: City Member Bill Powers, County Member Alt. Jeff Engel, City Member Alt. Pat Morton.

2. Approval of Agenda (additions or deletions)

Agenda approved as provided.

3. Correspondence:

None.

4. CONSENT ITEM (S)

a) Approval of the October 18, 2021 LAFCo minutes

b) Approval of the November 8, 2021 LAFCo minutes

Motion: Approve the October 18, 2021 Minutes and November 8, 2021 Minutes as provided, **Action:** Approve, **Moved by** Co. Member Sherrie Thrall, **Seconded by** Public Member Matthew Haesche.

Motion passed unanimously.

5. Public Comment

Members of the public are invited to address the Commission on any matter of interest to the public that is not on the agenda for a period of time not exceeding 5 minutes. Pursuant to the Brown Act, the Commission cannot take any action on items not listed on the posted agenda but may add to a future agenda matters brought up under public comments for appropriate action at a future meeting.

None

6. Authorize payment of Claims for October and November 2021.

a) Authorize payment of claims October and November 2021.

Motion: Authorize payment of claims for October and November 2021., **Action:** Approve, **Moved by** Vice Chair Tom Cooley, **Seconded by** Public Member Matthew Haesche.

Motion passed unanimously.

PUBLIC HEARINGS and ACTION ITEMS:

7. Review conditions regarding Resolutions 2021-0006 and 2021-0007

- a) Provide direction to continue or repeal authorization pursuant to AB 361 to hold remote teleconference meetings of Plumas LAFCo
Consensus to continue authorization to hold remote teleconference meetings.

8. Cemetery SOI Report

- a) *Update on cemetery district reorganization discussions.*
- b) *Continue SOI adoption to next regular LAFCo meeting.*

9. Establish LAFCo meeting schedule for 2022

10. Executive Officer's Report

- a) *CALAFCO Leg Committee*
- b) *Northern Region Roundtable*
- c) *Feather River Canyon CSD*
- d) *Whitehawk Ranch CSD*
- e) *MSR status*
- f) *LESSG Report, Timeline, MSRs*

11. Commissioner Reports

This item is placed on the agenda for Commissioners to discuss items and issues of concern to their constituency, LAFCo, and legislative matters.

Tom Cooley thanked Jennifer Stephenson for all her work on putting together the MSR's. Sherri Thrall gave a brief update on the Chester Cemetery District. Terry Swofford thanked Judy Martini for her work on putting together information on Cemetery Districts in Eastern Plumas.

12. Adjourn to next regular meeting.

Meeting adjourned at 10:22 a.m.

LAFCo's next regular meeting to take place 10:00 am on February 14, 2021

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Chair:
Kevin Goss

Commissioners:
Tom Cooley, Vice Chair
Sherrie Thrall, County
Matthew Haesche, Pub
Bill Powers, City
Jeff Engel, County Alt
Pat Morton, Alt
T. Swofford, Pub Alt
Executive Officer:
Jennifer Stephenson

Clerk:
Cheryl Kolb



Plumas LAFCo

Agenda Item #6

*The Local Agency Formation
Commission Serving Plumas County*

**Claim Authorization Form
December 2021, January 2022 and February 2022 Expenses**

The Local Agency Formation Commission of Plumas County hereby authorizes the payment of the following claims from the 2021-2022 budget:

<u>Date of Claim</u>	<u>Description</u>	<u>Amount</u>
December 16, 2021	Health Care-Gullixson Jan. 22	\$ 689.40
December 19, 2021	Commissioner Per Diem (Nov. 8, 2021)	\$ 700.00
December 20, 2021	AT&T (Nov./Dec 21)	\$ 57.11
January 4, 2021	Staff Services Dec. 21	\$ 5,935.47
January 14, 2022	Health Care-Gullixson Feb. 22	\$ 689.40
January 18, 2022	County Staff Services	\$ 509.20
January 20, 2022	AT&T (Dec./Jan. 22)	\$ 78.94
February 2, 2022	Staff Services Jan. 22	\$ 4,892.97
February 16, 2022	Health Care-Gullixson Mar. 22	\$ 689.40
February 22, 2022	AT&T (Jan./Feb. 22)	\$ 78.94
March 7, 2022	Staff Services Feb. 22	\$ 5,927.97

TOTAL Dec 2021, Jan 2022 & Feb 2022 (FY 21-22) - LAFCo expenses: \$ 20,248.80

DATED: March 14, 2022

APPROVED: March 14, 2022

Kevin Goss, Chair, Plumas LAFCo

Attest:

Jennifer Stephenson, Executive Officer

Plumas LAFCO FY 21-22 Bookkeeping

Item	Insurance	Office	Copies	Communications	Postage	Memberships	Legal Svcs	Ex. OFF. Svcs	Clerk	Publications	Travel	Mileage
Account Number	SDRMA	Expense									Commission	
Total Budgeted	\$2,648.06	\$ 600.00	\$ 800.00	\$ 1,100.00	\$ 300.00	\$1,754.00	\$2,000.00	\$ 42,000.00	\$ 1,120.00	\$ 800.00	\$ 5,000.00	\$ 1,500.00
SDRMA Insurance 21-22	(\$2,648)											
CALAFCO Membership 21-22						\$ (1,254.00)						
AT&T (Jul 21)				\$ (112.33)								
Healthcare Gullixson July 21												
Healthcare Gullixson Aug 21												
CalPERS GASB Reports												
CalPERS Unfunded Liability (21-22)												
Staff Services (Jul 21)			\$ (64.94)	\$ (42.97)	\$ (5.40)			\$ (3,500.00)	\$ (172.50)			
Healthcare Gullixson Sep 21												
Healthcare Gullixson Oct 21												
AT&T (Aug 21)				\$ (56.25)								
Staff Services (Aug 21)		\$ (21.64)		\$ (42.97)				\$ (3,500.00)				
Staff Services (Sep 21)				\$ (42.97)				\$ (3,500.00)				
Commissioner per diem (Jul 18)												
Commission Mileage (July 21)												\$ (111.09)
Healthcare Gullixson Nov 21												
AT&T (Sept/Oct 21)				\$ (58.22)								
Commissioner per diem (Oct 18)												
Commission Mileage (Oct 21)												\$ (73.47)
Staff Services (Oct 21)			\$ (149.86)	\$ (42.97)	\$ (52.63)			\$ (3,500.00)	\$ (172.50)			
CSDA Membership						\$ (500.00)						
Healthcare Gullixson Dec 21												
AT&T (Oct/Nov 21)				\$ (56.51)								
Staff Services (Nov. 21)				\$ (42.97)				\$ (3,500.00)	\$ (120.00)			
Healthcare Gullixson Jan 22												
Healthcare Gullixson Feb 22												
Healthcare Gullixson Mar 22												
Commissioner per diem (Nov 8)												
County staff services (July 21 - Jan 22)												
AT&T (Nov./Dec 21)				\$ (57.11)								
AT&T (Dec./Jan. 22)				\$ (78.94)								
AT&T (Jan./Feb. 22)				\$ (78.94)								
Staff Services (Dec. 21)				\$ (42.97)				\$ (3,500.00)	\$ (120.00)			
Staff Services (Jan. 22)				\$ (42.97)				\$ (3,500.00)				
Staff Services (Feb. 22)				\$ (42.97)				\$ (3,500.00)				
TOTAL EXPENDED	(\$2,648)	(\$21.64)	(\$214.80)	(\$842.06)	(\$58.03)	(\$1,754)	\$0	(\$28,000)	(\$585)	\$0	\$0	(\$185)
TOTAL REMAINING	\$ -	\$ 578.36	\$ 585.20	\$ 257.94	\$ 241.97	\$ -	\$ 2,000.00	\$ 14,000.00	\$ 535.00	\$ 800.00	\$ 5,000.00	\$ 1,315.44

Plumas LAFCO FY 21-22 Bookkeeping

Item	MSR/SOIs	Commiss	File Management	County	Health	CalPERS	Agency	TOTAL
Account Number		Stipends		Contract	Insurance	Unfunded	Training	BUDGET
Total Budgeted	\$ 26,000.00	\$4,800.00	\$ 3,000.00	\$ 1,000.00	\$ 7,800.00	\$ 177.00	\$ -	\$ 102,399.06
SDRMA Insurance 21-22								\$ (2,648.06)
CALAFCO Membership 21-22								\$ (1,254.00)
AT&T (Jul 21)								\$ (112.33)
Healthcare Gullixson July 21					\$ (631.63)			\$ (631.63)
Healthcare Gullixson Aug 21					\$ (631.70)			\$ (631.70)
CalPERS GASB Reports						\$ (350.00)		\$ (350.00)
CalPERS Unfunded Liability (21-22)						\$ (177.00)		\$ (177.00)
Staff Services (Jul 21)	\$ (1,665.00)							\$ (5,450.81)
Healthcare Gullixson Sep 21					\$ (631.70)			\$ (631.70)
Healthcare Gullixson Oct 21					\$ (631.70)			\$ (631.70)
AT&T (Aug 21)								\$ (56.25)
Staff Services (Aug 21)			\$ (192.50)					\$ (3,757.11)
Staff Services (Sep 21)	\$ (1,395.00)		\$ (52.50)					\$ (4,990.47)
Commissioner per diem (Jul 18)		\$ (600.00)						\$ (600.00)
Commission Mileage (July 21)								\$ (111.09)
Healthcare Gullixson Nov 21					\$ (631.70)			\$ (631.70)
AT&T (Sept/Oct 21)								\$ (58.22)
Commissioner per diem (Oct 18)		\$ (600.00)						\$ (600.00)
Commission Mileage (Oct 21)								\$ (73.47)
Staff Services (Oct 21)	\$ (1,125.00)							\$ (5,042.96)
CSDA Membership								\$ (500.00)
Healthcare Gullixson Dec 21					\$ (631.70)			\$ (631.70)
AT&T (Oct/Nov 21)								\$ (56.51)
Staff Services (Nov. 21)	\$ (1,897.50)							\$ (5,560.47)
Healthcare Gullixson Jan 22					\$ (689.40)			\$ (689.40)
Healthcare Gullixson Feb 22					\$ (689.40)			\$ (689.40)
Healthcare Gullixson Mar 22					\$ (689.40)			\$ (689.40)
Commissioner per diem (Nov 8)		\$ (700.00)						\$ (700.00)
County staff services (July 21 - Jan 22)				\$ (509.20)				\$ (509.20)
AT&T (Nov./Dec 21)								\$ (57.11)
AT&T (Dec./Jan. 22)								\$ (78.94)
AT&T (Jan./Feb. 22)								\$ (78.94)
Staff Services (Dec. 21)	\$ (2,115.00)							\$ (5,777.97)
Staff Services (Jan. 22)	\$ (1,125.00)							\$ (4,667.97)
Staff Services (Feb. 22)	\$ (2,385.00)							\$ (5,927.97)
								\$ -
								\$ -
								\$ -
TOTAL EXPENDED	(\$11,708)	(\$1,900)	(\$245)	(\$509)	(\$5,858)	(\$527)	\$0	(\$55,055)
TOTAL REMAINING	\$ 14,292.50	\$ 2,900.00	\$ 2,755.00	\$ 490.80	\$ 1,941.67	\$ (350.00)	\$ -	\$ 47,343.88

Invoice #PLUMAS-2022-3
Policy Consulting Associates, LLC
39774 Via Careza
Murrieta, CA 92563
(310) 936-2639
EIN #: 27-2523069

Date: March 7, 2022

Plumas LAFCO
520 Main St
Quincy, CA 96971

Staff Services

	Hours	Rate	Amount
Jennifer Stephenson, Executive Officer		\$3,500	\$3,500.00
Cheryl Kolb, Clerk (Minutes and agenda mailing)		\$172.50	\$0.00
Cheryl Kolb, Clerk (Records digitization)	0.00	\$35	\$0.00
Dennis Miller, GIS	0.00	\$60	\$0.00
Subtotal			\$3,500.00

Projects: Applications, MSRs and SOI Updates

	Hours	Rate	Amount
Jennifer Stephenson, Application/Projects	0.00	\$ 90.00	\$0.00
Jennifer Stephenson, MSR and SOI Updates - Cemeteries/Quincy FPD/FCD	26.50	\$ 90.00	\$2,385.00
Jennifer Stephenson, Applications/Projects	0.00	\$ 90.00	\$0.00
Oxana Wolfson Analyst	0.00	\$ 80.00	\$0.00
Jill Hetland, Research Assistant	0.00	\$ 45.00	\$0.00
Cheryl Kolb, Applications/Projects	0.00	\$ 35.00	\$0.00
Subtotal			\$2,385.00

Reimbursements

Reproduction Costs	\$0.00
Postage	\$0.00
Phone and Communications	\$27.98
Office Supplies (Zoom Pro)	\$14.99
Mileage	\$0.00
Transportation and Travel	\$0.00
Subtotal	\$42.97

Amount Due	\$5,927.97
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Please remit invoices to Policy Consulting Associates, LLC

Jennifer Stephenson

Jennifer Stephenson, Principal

3/7/22

Date

Jennifer Stephenson February 2022 Timesheet

Date	Hours	Description	Special Project
2/1/22	4.5	Archiving of materials, scanning	
2/2/22	6.75	Archiving of materials, scanning	
2/3/22			
2/4/22			
2/5/22			
2/6/22			
2/7/22	1	Follow up with County re: File 2021-01	
2/8/22			
2/9/22	1.5	Drafting of meeting agenda	
2/10/22	1.75	Distribution of postponement notice	
2/11/22			
2/12/22			
2/13/22			
2/14/22			
2/15/22			
2/16/22			
2/17/22			
2/18/22			
2/19/22			
2/20/22			
2/21/22			
2/22/22			
2/23/22	4.25	EPRFPD MSR prep	X
2/24/22	2.5	Call with EPRFPD	X
2/25/22			
2/26/22	7.75	Drafting of EPRFPD MSR	X
2/27/22	7.5	Drafting of EPRFPD MSR	X
2/28/22	4.5	Research re: fire reorg parcel issues	X

Invoice #PLUMAS-2022-2
Policy Consulting Associates, LLC
39774 Via Careza
Murrieta, CA 92563
(310) 936-2639
EIN #: 27-2523069

Date: February 2, 2022

Plumas LAFCO
520 Main St
Quincy, CA 96971

Staff Services

	Hours	Rate	Amount
Jennifer Stephenson, Executive Officer		\$3,500	\$3,500.00
Cheryl Kolb, Clerk (Minutes and agenda mailing)		\$172.50	\$0.00
Cheryl Kolb, Clerk (Records digitization)	0.00	\$35	\$0.00
Dennis Miller, GIS	0.00	\$60	\$0.00
Subtotal			\$3,500.00

Projects: Applications, MSRs and SOI Updates

	Hours	Rate	Amount
Jennifer Stephenson, Application/Projects (File 2021-02)	2.50	\$ 90.00	\$225.00
Jennifer Stephenson, MSR and SOI Updates - Cemeteries/Quincy FPD/FCD	12.50	\$ 90.00	\$1,125.00
Jennifer Stephenson, Applications/Projects	0.00	\$ 90.00	\$0.00
Oxana Wolfson Analyst	0.00	\$ 80.00	\$0.00
Jill Hetland, Research Assistant	0.00	\$ 45.00	\$0.00
Cheryl Kolb, Applications/Projects	0.00	\$ 35.00	\$0.00
Subtotal			\$1,350.00

Reimbursements

Reproduction Costs	\$0.00
Postage	\$0.00
Phone and Communications	\$27.98
Office Supplies (Zoom Pro)	\$14.99
Mileage	\$0.00
Transportation and Travel	\$0.00
Subtotal	\$42.97

Amount Due	\$4,892.97
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Please remit invoices to Policy Consulting Associates, LLC

Jennifer Stephenson, Principal

2/2/22
Date

Jennifer Stephenson January 2022 Timesheet			
Date	Hours	Description	Special Project
1/1/22			
1/2/22			
1/3/22			
1/4/22			
1/5/22			
1/6/22			
1/7/22			
1/8/22	0.5	Communication re: fire reorg in Alamanor	
1/9/22			
1/10/22			
1/11/22	0.25	Reminder re: Form 700s	
1/12/22			
1/13/22			
1/14/22	0.5	Follow up with EPRFPD	X
1/15/22			
1/16/22			
1/17/22			
1/18/22	0.75	Fire Reorg Study Check in	X
1/19/22			
1/20/22	1.5	Communication re: application 2021-02, fire reorg updates	
1/21/22	5.5	Drafting GLCSD MSR	X
1/22/22	5.75	Drafting GLCSD MSR	X
1/23/22			
1/24/22			
1/25/22			
1/26/22	2.5	File 2021-2 Application Review	X
1/27/22			
1/28/22	2	Leg Committee Meeting	
1/29/22			
1/30/22			
1/31/22	1.5	Communication re fire reorg updates, phone call with Supervisor Ceresola	

Invoice #PLUMAS-2022-1
Policy Consulting Associates, LLC
39774 Via Careza
Murrieta, CA 92563
(310) 936-2639
EIN #: 27-2523069

Date: January 4, 2022

Plumas LAFCO
520 Main St
Quincy, CA 96971

Staff Services

	Hours	Rate	Amount
Jennifer Stephenson, Executive Officer		\$3,500	\$3,500.00
Cheryl Kolb, Clerk (Minutes and agenda mailing)		\$172.50	\$120.00
Cheryl Kolb, Clerk (Records digitization)	0.00	\$35	\$0.00
Dennis Miller, GIS	0.00	\$60	\$0.00
Subtotal			\$3,620.00

Projects: Applications, MSRs and SOI Updates

	Hours	Rate	Amount
Jennifer Stephenson, Application/Projects (File 2021-02)	1.75	\$ 90.00	\$157.50
Jennifer Stephenson, MSR and SOI Updates - Cemeteries/Quincy FPD/FCD	23.50	\$ 90.00	\$2,115.00
Jennifer Stephenson, Applications/Projects	0.00	\$ 90.00	\$0.00
Oxana Wolfson Analyst	0.00	\$ 80.00	\$0.00
Jill Hetland, Research Assistant	0.00	\$ 45.00	\$0.00
Cheryl Kolb, Applications/Projects	0.00	\$ 35.00	\$0.00
Subtotal			\$2,272.50

Reimbursements

Reproduction Costs	\$0.00
Postage	\$0.00
Phone and Communications	\$27.98
Office Supplies (Zoom Pro)	\$14.99
Mileage	\$0.00
Transportation and Travel	\$0.00
Subtotal	\$42.97

Amount Due	\$5,935.47
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Please remit invoices to Policy Consulting Associates, LLC



Jennifer Stephenson, Principal

1/4/22

Date

Jennifer Stephenson December 2021 Timesheet

Date	Hours	Description	Special Project
12/1/21	6.75	Review of SVFPD MSR	X
12/2/21	4.5	Cemetery SOI Update	X
12/3/21			
12/4/21			
12/5/21	0.75	Communication to EPRFPD	X
12/6/21			
12/7/21			
12/8/21	6.75	Preparation of agenda	
12/9/21	5.75	Preparation of agenda, distribution	
12/10/21	0.75	Call re: Application 2021-02	X
12/11/21			
12/12/21			
12/13/21	3.75	Meeting, prep and follow up	
12/14/21			
12/15/21			
12/16/21	1	Coordination call with County re: Application 2021-02	X
12/17/21	1	LESSG Map Review Meeting	X
12/18/21			
12/19/21			
12/20/21	5	Cemetery SOI Update	X
12/21/21	5.5	Cemetery reorganization meeting, drafting of cemetery resolution	X
12/22/21			
12/23/21			
12/24/21			
12/25/21			
12/26/21			
12/27/21			
12/28/21			
12/29/21			
12/30/21			
12/31/21			

Plumas County Planning & Building Services**INVOICE**

555 Main Street
Quincy, CA 95971

(530) 283-7011

NAME:

Plumas LAFCo
555 Main Street
Quincy, CA 95971

INVOICE NUMBER PLNG 21/22-16

INVOICE DATE January 18, 2022

Sales Tax Rate:

0.00%

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	Staff Support & Photocopies 7/1/21 - 12/31/21		
296	Photocopies	\$0.15	\$44.40
7.00	Staff Support Heidi Wightman	\$66.40	\$464.80
		SUBTOTAL	509.20
		TAX	0.00
		SHIPPING	
			\$509.20

DIRECT ALL INQUIRIES TO:

Heidi Wightman
(530) 283-7007
email: heidiwightman@countyofplumas.com

MAKE ALL CHECKS PAYABLE TO:

Plumas County Planning Department
Attn: Heidi Wightman
555 Main Street
Quincy, CA 95971

**PAY THIS
AMOUNT**

TIME TRACKING SHEET
LAFCo
7/1/21 - 12/31/21

Date	Task	# of Hours
7/1/21 - 7/31/21	Claims	0.5
8/18/21	Filing	0.25
8/19/21	LAFCo Budget	0.75
8/1/21 - 8/31/21	Claims	0.5
9/1/21 - 9/30/21	Claims	0.25
10/6/2021	Expense list e-mail to Jennifer	1
10/1/21 - 10/31/21	Claims	1.25
11/17/2021	LAFCo Budget	1
11/1/21 - 11/30/21	Claims	0.25
12/8/21	Expense list e-mail to Jennifer	0.5
12/1/21 - 12/31/21	Claims	0.75
Total Hours		7

LAFCo Copies 7/1/21 - 12/31/21		
MONTH	B/W	COLOR
July	54	8
August	22	9
September	30	5
October	63	3
November	26	2
December	65	9
Total		296



Summary of the Major Provisions and Requirements of the Ralph M. Brown Act

The Ralph M. Brown Act is California's "sunshine" law for local government. It is found in the California Government Code beginning at Section 54950. In a nutshell, it requires local government business to be conducted at open and public meetings, except in certain limited situations. The Brown Act is based upon state policy that the people must be informed so they can keep control over their government.

A. Application of the Brown Act to "Legislative Bodies"

The requirements of the Brown Act apply to "legislative bodies" of local governmental agencies. The term "legislative body" is defined to include the governing body of a local agency (e.g., the city council) and any commission, committee, board or other body of the local agency, whether permanent or temporary, decision-making or advisory, that is created by formal action of a legislative body (Section 54952).

Standing committees of a legislative body, which consist solely of less than a quorum of the body, are subject to the requirements of the Act. Some common examples include the finance, personnel, or similar policy subcommittees of the city council or other city legislative body that have either some "continuing subject matter jurisdiction" or a meeting schedule fixed by formal action of the legislative body. Standing committees exist to make routine and regular recommendations on a specific subject matter, they survive resolution of any one issue or matter, and are a regular part of the governmental structure.

The Brown Act does not apply to *ad hoc* committees consisting solely of less than a quorum of the legislative body, provided they are composed solely of members of the legislative body and provided that these *ad hoc* committees do not have some "continuing subject matter jurisdiction," and do not have a meeting schedule fixed by formal action of a legislative body. Thus, *ad hoc* committees would generally serve only a limited or single purpose, they are not perpetual and they are dissolved when their specific task is completed.

Standing committees may, but are not required to, have regular meeting schedules. Even if such a committee does not have a regular meeting schedule, its agendas should be posted at least 72 hours in advance of the meeting (Section 54954.2). If this is done, the meeting is considered to be a regular meeting for all purposes. If not, the meeting must be treated as a special meeting, and all of the limitations and requirements for special meetings apply.

The governing boards of private entities are subject to the Brown Act if either of the following applies: (i) the private entity is created by an elected legislative body to exercise lawfully delegated authority of the public agency, or (ii) the private entity receives funds from the local agency and the private entity's governing body includes a member of the legislative body who was appointed by the legislative body (Section 54952).

The Brown Act also applies to persons who are elected to serve as members of a legislative body of a local agency who have not yet assumed the duties of office (Section 54952.1). Under this provision, the Brown Act is applicable to newly elected, but not-yet-sworn-in councilmembers.

B. Meetings

The central provision of the Brown Act requires that all "meetings" of a legislative body be open and public. The Brown Act definition of the term "meeting" (Section 54952.2) is a very broad definition that encompasses almost every gathering of a majority of Council members and includes:

"Any congregation of a majority of members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains."

In plain English, this means that a meeting is any gathering of a majority of members to hear or discuss any item of city business or potential city business.



There are six specific types of gatherings that are not subject to the Brown Act. We refer to the exceptions as: (1) the individual contact exception; (2) the seminar and conference exception; (3) the community meeting exception; (4) the other legislative body exception; (5) the social or ceremonial occasion exception; and (6) the standing committee exception. Unless a gathering of a majority of members falls within one of the exceptions discussed below, if a majority of members are in the same room and *merely listen* to a discussion of city business, then they will be participating in a Brown Act meeting that requires notice, an agenda, and a period for public comment.

1. The individual contact exception

Conversations, whether in person, by telephone or other means, between a member of a legislative body and any other person do not constitute a meeting (Section 54952.2(c)(1)). However, such contacts may constitute a “serial meeting” in violation of the Brown Act if the individual also makes a series of individual contacts with other members of the legislative body serving as an intermediary among them. An explanation of what constitutes a “serial meeting” follows below.

2. The seminar and conference exception

The attendance by a majority of members at a seminar or conference or similar educational gathering is also generally exempt from Brown Act requirements (Section 54952.2 (c)(2)). This exception, for example, would apply to attendance at a California League of Cities seminar. However, in order to qualify under this exception, the seminar or conference must be open to the public and be limited to issues of general interest to the public or to cities. Finally, this exception will not apply to a conference or seminar if a majority of members discuss among themselves items of specific business relating to their own city, except as part of the program.

3. The community meeting exception

The community meeting exception allows members to attend neighborhood meetings, town hall forums, chamber of commerce lunches or other community meetings sponsored by an organization other than the city at which issues of local interest are discussed (Section 54952.2(c)(3)). However, members must observe several rules that limit this exception. First, in order to fall within this exception, the community meeting must be “open and publicized.” Therefore, for example, attendance by a majority of a body at a homeowners association meeting that is limited to the residents of a particular development and only publicized among members of that development would not qualify for this exemption. Also, as with the other exceptions, a majority of members cannot discuss among themselves items of city business, except as part of the program.

4. The other legislative body exception

This exception allows a majority of members of any legislative body to attend meetings of other legislative bodies of the city or of another jurisdiction (such as the county or another city) without treating such attendance as a meeting of the body (Section 54952.2(c)(4)). Of course, as with other meeting exceptions, the members are prohibited from discussing city business among themselves except as part of the scheduled meeting.

5. The social or ceremonial occasion exception

As has always been the case, Brown Act requirements do not apply to attendance by a majority of members at a purely social or ceremonial occasion provided that a majority of members do not discuss among themselves matters of public business (Section 54942.2(c)(5)).

6. The standing committee exception

This exception allows members of a legislative body, who are not members of a standing committee of that body, to attend an open and noticed meeting of the standing committee without making the gathering a meeting of the full legislative body itself. The exception is only applicable if the attendance of the members of the legislative body who are not standing committee members would create a gathering of a majority of the legislative body; if not, then there is no “meeting.” If their attendance does establish a quorum of the parent legislative body, the members of the legislative body who are not members of the standing committee may only attend as “observers” (Section 54952.2(c)(6)). This means that members of the legislative body who are not members of the standing committee should not speak at the meeting, sit in their usual seat on the dais or otherwise participate in the standing committee's meeting.



With a very few exceptions, all meetings of a legislative body must occur within the boundaries of the local governmental agency (Section 54954). Exceptions to this rule which allow the City Council to meet outside the City include meeting outside the jurisdiction to comply with a court order or attend a judicial proceeding, to inspect real or personal property, to attend a meeting with another legislative body in that other body's jurisdiction, to meet with a state or federal representative to discuss issues affecting the local agency over which the other officials have jurisdiction, to meet in a facility outside of, but owned by, the local agency, or to visit the office of the local agency's legal counsel for an authorized closed session. These are meetings and in all other respects must comply with agenda and notice requirements.

"Teleconferencing" may be used as a method for conducting meetings whereby members of the body may be counted towards a quorum and participate fully in the meeting from remote locations (Section 54953(b)). The following requirements apply: the remote locations may be connected to the main meeting location by telephone, video or both; the notice and agenda of the meeting must identify the remote locations; the remote locations must be posted and accessible to the public; all votes must be by roll call; and the meeting must in all respects comply with the Act, including participation by members of the public present in remote locations. A quorum of the legislative body must participate from locations within the jurisdiction, but other members may participate from outside the jurisdiction. No person can compel the legislative body to allow remote participation. The teleconferencing rules only apply to members of the legislative body; they do not apply to staff members, attorneys or consultants who can participate remotely without following the posting and public access requirements.

All actions taken by the legislative body in open session and the vote of each member thereon must be disclosed to the public at the time the action is taken. (Section 54953(c)(2)).

C.Serial Meetings

In addition to regulating all gatherings of a majority of members of a legislative body, the Brown Act also addresses some contacts between individual members of legislative bodies. On the one hand, the Brown Act specifically states that nothing in the Act is intended to impose Brown Act requirements on individual contacts or conversations between a member of a legislative body and any other person (Section 54952.2(c)(1)). However, the Brown Act also prohibits a series of such individual contacts if they result in a "serial meeting" (Section 54952.2(b)).

Section 54952.2(b)(1) prohibits a majority of members of a legislative body outside of a lawful meeting from directly or indirectly using a series of meetings to discuss, deliberate or take action on any item of business within the subject matter jurisdiction of the body. Paragraph (b)(2) expressly provides that substantive briefings of members of a legislative body by staff are permissible, as long as staff does not communicate the comments or positions of members to any other members.

A serial meeting is a series of meetings or communications between individuals in which ideas are exchanged among a majority of a legislative body (i.e., three council members) through either one or more persons acting as intermediaries or through use of a technological device (such as a telephone answering machine, or e-mail or voice mail), even though a majority of members never gather in a room at the same time. Serial meetings commonly occur in one of two ways; either a staff member, a member of the body, or some other person individually contacts a majority of members of a body and shares ideas among the majority ("I've talked to Councilmembers A and B and they will vote 'yes.' Will you?") or, without the involvement of a third person, member A calls member B, who then calls member C, and so on, until a majority of the body has reached a collective concurrence on a matter.

We recommend the following guidelines be followed to avoid inadvertent violation of the serial meeting rule. These rules of conduct apply **only** when a majority of a legislative body is involved in a series of contacts or communications. The types of contacts considered include contacts with local agency staff members, constituents, developers, lobbyists and other members of the legislative body.



1. Contacts with staff

Staff can inadvertently become a conduit among a majority of a legislative body in the course of providing briefings on items of local agency business. To avoid an illegal serial meeting through a staff briefing:

a. Individual briefings of a majority of members of a legislative body should be “unidirectional,” in that information should flow from staff to the member and the member’s participation should be limited to asking questions and acquiring information. Otherwise, multiple members could separately give staff direction thereby causing staff to shape or modify its ultimate recommendations in order to reconcile the views of the various members, resulting in an action outside a meeting.

b. Members should not ask staff to describe the views of other members of the body, and staff should not volunteer those views if known.

c. Staff may present its viewpoint to the member, but should not ask for the member’s views and the member should avoid providing his or her views unless it is absolutely clear that the staff member is not discussing the matter with a quorum of the legislative body.

2. Contacts with constituents, developers and lobbyists

As with staff, a constituent or lobbyist can also inadvertently become an intermediary who causes an illegal serial meeting. Constituents’ unfamiliarity with the requirements of the Act aggravate this potential problem because they may expect a member of a legislative body to be willing to commit to a position in a private conversation in advance of a meeting. To avoid serial meetings via constituent conversations:

a. First, state the ground rules “up front.” Ask if the constituent has or intends to talk with other members of the body about the same subject; if so, make it clear that the constituent should not disclose the views of other members during the conversation.

b. Explain to the constituent that you will not make a final decision on a matter prior to the meeting. For example: “State law prevents me from giving you a commitment outside a meeting. I will listen to what you have to say and give it consideration as I make up my mind.”

c. Do more listening and asking questions than expressing opinions.

d. If you disclose your thoughts about a matter, counsel the constituent not to share them with other members of the legislative body.

3. Contacts with fellow members of the same legislative body

Direct contacts concerning local agency business with fellow members of the same legislative body, whether through face-to-face or telephonic conversations, notes or letters, electronic mail or staff members, are the most obvious means by which an illegal serial meeting can occur. This is not to say that a member of a legislative body is precluded from discussing items of agency business with another member of the body outside of a meeting; as long as the communication does not involve a quorum of the body, no “meeting” has occurred. There is, however, always the risk that one participant in the communication will disclose the views of the other participant to a third or fourth member, creating an illegal serial meeting. Therefore, we recommend you avoid discussing local agency business with a quorum of the body or communicating the views of other members outside a meeting.

These suggested rules of conduct may seem unduly restrictive and impractical, and may make acquisition of important information more difficult or time-consuming. Nevertheless, following them will help assure that your conduct comports with the Brown Act’s goal of achieving open government. If you have questions about compliance with the Act in any given situation, please ask for advice.



D. Notice and Agenda Requirements

Two key provisions of the Brown Act that ensure that the public's business is conducted openly are the requirements that legislative bodies post agendas prior to their meetings (Sections 54954.2, 54955 and 54956) and that no action or discussion may occur on items or subjects not listed on the posted agenda (Section 54954.2(a)(2)). Limited exceptions to the rule against discussing or taking action on an item not on a posted agenda are discussed below.

Legislative bodies, except advisory committees and standing committees, are required to establish a time and place for holding regular meetings (Section 54954(a)). Meeting agendas must contain a brief general description of each item of business to be transacted or discussed at the meeting (Section 54954.2(a)). The description need not exceed 20 words. Each agenda must be posted in a place that is freely accessible to the public and must be posted on the agency's website, if it has one. After January 1, 2019, additional online posting requirements apply. Agenda posting requirements differ depending on the type of meeting to be conducted.

If the meeting is a "regular meeting" of the legislative body (i.e., occurs on the body's regular meeting day, without a special meeting call), the agenda must be posted 72 hours in advance of the meeting (Section 54954.2(a)). For "special meetings," the "call" of the meeting and the agenda (which are typically one and the same) must be posted at least 24 hours prior to the meeting (Section 54956). Each member of the legislative body must personally receive written notice of the special meeting either by personal delivery or by "any other means" (such as fax, electronic mail or U.S. mail) at least 24 hours before the time of the special meeting, unless they have previously waived receipt of written notice. Members of the press (including radio and television stations) and other members of the public can also request written notice of special meetings and if they have, that notice must be given at the same time notice is provided to members of the legislative body. A special meeting may not be held to discuss salaries, salary schedules or compensation paid in the form of fringe benefits of a local agency "executive" as defined in Government Code section 3511(d). However, the budget may be discussed in a special meeting. Section 54956(b).

Both regular and special meetings may be adjourned to another time. Notices of adjourned meetings must be posted on the door of the meeting chambers where the meeting occurred within 24 hours after the meeting is adjourned (Section 54955). If the adjourned meeting occurs more than five days after the prior meeting, a new agenda for that adjourned meeting must be posted 72 hours in advance of the adjourned meeting (Section 54954.2(b)(3)).

The Brown Act requires the local agency to mail the agenda or the full agenda packet to any person making a written request no later than the time the agenda is posted or is delivered to the members of the body, whichever is earlier. The agency may charge a fee to recover its costs of copying and mailing. Any person may make a standing request to receive these materials, in which event the request must be renewed annually. Failure by any requestor to receive the agenda does not constitute grounds to invalidate any action taken at a meeting (Section 54954.1).

If materials pertaining to a meeting are distributed less than 72 hours before the meeting, they must be made available to the public as soon as they are distributed to the members of the legislative body. Further, the agenda for every meeting of a legislative body must state where a person may obtain copies of materials pertaining to an agenda item delivered to the legislative body within 72 hours of the meeting. (Section 54957.5).

A legislative body that has convened a meeting and whose membership is a quorum of another legislative body (for example, a city council that also serves as the governing board of a housing authority) may convene a meeting of that other legislative body, concurrently or in serial order, only after an oral announcement of the amount of compensation or stipend, if any, that each member will receive as a result of convening the second body. No announcement need be made if the compensation is set by statute or if no additional compensation is paid to the members. (Section 54952.3(a)).



E. Public Participation

1. Regular Meetings

The Brown Act mandates that agendas for regular meetings allow for two types of public comment periods. The first is a general audience comment period, which is the part of the meeting where the public can comment on any item of interest that is within the subject matter jurisdiction of the local agency. This general audience comment period may come at any time during a meeting (Section 54954.3).

The second type of public comment period is the specific comment period pertaining to items on the agenda. The Brown Act requires the legislative body to allow these specific comment periods on agenda items to occur prior to or during the City Council's consideration of that item (Section 54954.3).

Some public entities accomplish both requirements by placing a general audience comment period at the beginning of the agenda where the public can comment on agenda and non-agenda items. Other public entities provide public comment periods as each item or group of items comes up on the agenda, and then leave the general public comment period to the end of the agenda. Either method is permissible, though public comment on *public hearing* items must be taken during the hearing. Caution should also be taken with consent calendars. The body should have a public comment period for consent calendar items before the body acts on the consent calendar, unless it permits members of the audience to “pull” items from the calendar.

The Brown Act allows a body to preclude public comments on an agenda item in one situation, where the item was considered by a committee of the body which held a meeting where public comments on that item were allowed. So, if the body has standing committees (which are required to have agendaized and open meetings with an opportunity for the public to comment on items on that committee's agenda) and the committee has previously considered an item, then at the time the item comes before the full body, the body may choose not to take additional public comments on that item. However, if the version presented to the body is different from the version presented to, and considered by, the committee, the public must be given another opportunity to speak on that item at the meeting of the full body (Section 54954.3).

2. Public Comments at Special Meetings

The Brown Act requires that agendas for special meetings provide an opportunity for members of the public to address the body concerning any item listed on the agenda prior to the body's consideration of that item (Section 54954.3). Unlike regular meetings, in a special meeting the body does not have to allow public comment on any non-agenda matter.

3. Limitations on the Length and Content of the Public's Comments

A legislative body may adopt reasonable regulations limiting the total amount of time allocated to each person for public testimony. For example, typical time limits restrict speakers to three or five minutes. A legislative body may also adopt reasonable regulations limiting the total amount of time allocated for public testimony on legislative matters, such as a zoning ordinance or other regulatory ordinance (Section 54954.3(b)). However, we do not recommend setting total time limits per item for any quasi-judicial matter such as a land use application or business license or permit application hearing. Application of a total time limit to a quasi-judicial matter could result in a violation of the due process rights of those who were not able to speak to the body during the time allotted.

The Act precludes the body from prohibiting public criticism of the policies, procedures, programs, or services of the agency or the acts or omissions of the city council (Section 54954.3 (c)). This does not mean that a member of the public may say anything. If the topic of the public's comments is not within the subject matter jurisdiction of the agency, the member of the public can be cut off.

The body also may adopt reasonable rules of decorum for its meetings which preclude a speaker from disrupting, disturbing or otherwise impeding the orderly conduct of public meetings. Also, the right to publicly criticize a public official does not include the right to slander that official, though the line between criticism and slander is often difficult to determine in the heat of the moment. Care must be given to avoid violating the speech rights of speakers by suppressing opinions relevant to the business of the body.



The use of profanity may be a basis for stopping a speaker. However, it will depend upon what profane words or comments are made and the context of those comments in determining whether it rises to the level of impeding the orderly conduct of a meeting. While terms such as “damn” and “hell” may have been disrupting words thirty years ago, today’s standards seem to accept a stronger range of foul language. Therefore, if the chair is going to rule someone out of order for profanity, the chair should make sure the language is truly objectionable *and* that it causes a disturbance or disruption in the proceeding before the chair cuts off the speaker.

4. Discussion of Non-Agenda Items

A body may not *take action or discuss* any item that does not appear on the posted agenda (Section 54954.2).

There are two exceptions to this rule. The first is if the body determines by majority vote that an emergency situation exists. The term “emergency” is limited to work stoppages or crippling disasters (Section 54956.5). The second exception is if the body finds by a two-thirds vote of those present, or if less than two-thirds of the body is present, by unanimous vote, that there is a need to take immediate action on an item and the need for action came to the attention of the local agency subsequent to the posting of the agenda (Section 54954.2 (b)). This means that if four members of a five-member body are present, three votes are required to add the item; if only three are present, a unanimous vote is required.

In addition to these exceptions, there are several *limited* exceptions to the no discussion on non-agenda items rule. Those exceptions are:

- Members of the legislative body or staff may briefly respond to statements made or questions posed by persons during public comment periods;
- Members or staff may ask questions for clarification and provide a reference to staff or other resources for factual information;
- Members or staff may make a brief announcement, ask a question or make a brief report on his or her own activities;
- Members may, subject to the procedural rules of the legislative body, request staff to report back to the legislative body at a subsequent meeting concerning any matter; and
- The legislative body may itself as a body, subject to the rules of procedures of the legislative body, take action to direct staff to place a matter of business on a future agenda.

The body may not discuss non-agenda items to any significant degree under these exceptions. The comments *must* be brief. These exceptions do not allow long or wide-ranging question and answer sessions between the public and city council or between legislative body and staff.

When the body is considering whether to direct staff to add an item to a subsequent agenda, these exceptions do not allow the body to discuss the merits of the matter or to engage in a debate about the underlying issue.

To protect the body from problems in this area, legislative bodies may wish to adopt a rule that any one member may request an item to be placed on a subsequent agenda, so that discussion of the merits of the issue can be easily avoided. If the legislative body does not wish to adopt this rule, then the body’s consideration and vote on the matter must take place with virtually no discussion.

It is important to follow these exceptions carefully and interpret them narrowly because the city would not want to have an important and complex action tainted by a non-agendized discussion of the item.

5. The public’s right to photograph, videotape, tape-record and broadcast open meetings

The public has the right to videotape or broadcast a public meeting or to make a motion picture or still camera record of such meeting (Section 54953.5). However, a body may prohibit or limit recording of a meeting if the body finds that the recording cannot continue without noise, illumination, or obstruction of a view that constitutes, or would constitute, a disruption of the proceedings (Section 54953.5). These grounds would appear to preclude a finding based on nonphysical grounds such as breach of decorum or mental disturbance.



Any audio or video tape record of an open and public meeting that is made, for whatever purpose, by or at the direction of the city is a public record and is subject to inspection by the public consistent with the requirements of the Public Records Act. The city must not destroy the tape or film record of the open and public meeting for at least 30 days following the date of the taping or recording. Inspection of the audiotape or videotape must be made available to the public for free on equipment provided by the city (Section 54953.5).

If a member of the public requests a duplicate of the audio or videotape, the city must provide such copy. If the city has an audiotape or videotape duplication machine, the city must provide the copy on its own machine. If the city does not have such a machine, the city must send it out to a business that can make a copy. The city may charge a fee to cover the cost of duplication.

The Brown Act requires written material distributed to a majority of the body by *any person* to be provided to the public without delay. If the material is distributed during the meeting and prepared by the local agency, it must be available for public inspection at the meeting. If it is distributed during the meeting by a member of the public, it must be made available for public inspection after the meeting (Section 54957.5).

One problem in applying this rule arises when written materials are distributed directly to a majority of the body without knowledge of City staff, or even without the members knowing that a majority has received it. The law still requires these materials to be treated as public records. Thus, it is a good idea for at least one member of the body to ensure that staff gets a copy of the document so that copies can be made for the city's records and for members of the public who request a copy.

F. Closed Sessions

The Brown Act allows a legislative body during a meeting to convene a closed session in order to meet privately with its advisors on specifically enumerated topics. Sometimes people refer to closed sessions as “executive sessions,” a holdover term from the Brown Act's early days. Examples of business which may be conducted in closed session include personnel evaluations or labor negotiations, pending litigation, and real estate negotiations (See Sections 54956.7 through 54957 and Sections 54957.6 and 54957.8). Political sensitivity of an item is not a lawful reason for a closed session discussion.

The Brown Act requires that closed session business be described on the public agenda. And, there is a “bonus” of sorts for using prescribed language to describe litigation closed sessions in that legal challenges to the adequacy of the description are precluded (Section 54954.5). This so-called “safe harbor” encourages cities to use a very similar agenda format. The legislative body must identify the City's negotiator in open session before going into closed session to discuss either real estate negotiations or labor negotiations.

The legislative body must reconvene the public meeting after a closed session and publicly report specified closed session actions and the vote taken on those actions (Section 54957.1). There are limited exceptions for certain kinds of litigation decisions, and to protect the victims of sexual misconduct or child abuse.

Contracts, settlement agreements or other documents that are finally approved or adopted in closed session must be provided at the time the closed session ends to any person who has made a standing request for all documentation in connection with a request for notice of meetings (typically members of the media) and to any person who makes a request within 24 hours of the posting of the agenda, if the requestor is present when the closed session ends (Section 54957.1).

The Brown Act also includes detailed requirements describing when litigation is considered “pending” for the purposes of a closed session (Section 54956.9). These requirements involve detailed factual determinations that will probably be made in the first instance by the City Attorney.

Roberts v. City of Palmdale, 5 Cal.4th 363 (1993), a California Supreme case, affirms the confidentiality of attorney-client memoranda. See also Section 54956.9(b)(3)(F) with respect to privileged communications regarding pending litigation.

Closed sessions may be started in a location different from the usual meeting place as long as the location is noted on the agenda and the public can be present when the meeting first begins. Moreover, public comment on closed session items must be allowed before convening the closed session.



One perennial area of confusion is whether a body may discuss salary and benefits of an individual employee (such as a city manager) as part of an evaluation session under Section 54957. It may not. However, the body may designate a negotiator to negotiate with that employee and meet with its negotiator in closed session under Section 54957.6 to provide directions. The employee in question may not be present in such a closed session.

G. Enforcement

There are both civil remedies and criminal misdemeanor penalties for Brown Act violations. The civil remedies include injunctions against further violations, orders nullifying any unlawful action, and orders determining the validity of any rule to penalize or discourage the expression of a member of the legislative body (Section 54960.1). The provision relating to efforts to penalize expression may come up in the context of measures by the legislative body to censure or penalize one of its members for breaching confidentiality or other violations. This area of law is charged with difficult free speech and attorney-client privilege issues. The tape recording of closed sessions is not required unless the court orders such taping after finding a closed session violation (Section 54960).

Prior to filing suit to invalidate an action taken in violation of the Brown Act, the complaining party must make a written demand on the legislative body to cure or correct the alleged violation. The written demand must be made within 90 days after the challenged action was taken in open session unless the violation involves the agenda requirements under Section 54954.2, in which case the written demand must be made within 30 days. The legislative body is required to cure or correct the challenged action and inform the party who filed the demand of its correcting actions, or its decision not to cure or correct, within 30 days. A suit must be filed by the complaining party within 15 days after receipt of the written notice from the legislative body, or if there is no written response, within 15 days after the 30-day cure period expires.

Any person may also seek declaratory and injunctive relief to find a past practice of a legislative body to constitute a violation of the Brown Act (Section 54960). In order to do so, the person must first send a "cease and desist" letter to the local agency, requesting that the practice cease. If the agency replies within a designated time, and disavows the practice, no lawsuit may be initiated. However, if the agency fails to reply or declares its intent to continue the practice, the lawsuit seeking to declare the practice a violation of the Brown Act may be filed, and attorney fees will be granted in the event the practice is found to violate the Act.

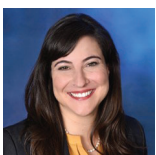
A member of a legislative body will not be criminally liable for a violation of the Brown Act unless the member intends to deprive the public of information to which the member knows or has reason to know the public is entitled under the Brown Act (Section 54959). This standard became effective in 1994 and is a different standard from most criminal standards. Until it is applied and interpreted by a court, it is not clear what type of evidence will be necessary to prosecute a Brown Act violation.

Under Section 54963, it is a violation of the Brown Act for any person to disclose confidential information acquired in a closed session. This section enumerates several nonexclusive remedies available to punish persons making such disclosures and to prevent future disclosures.

H. Conclusion

The Brown Act contains many rules and some ambiguities; it can be confusing and compliance can be difficult. In the event that you have any questions regarding any provision of the law, you should contact your City Attorney.

Please contact either of today's presenters if you would like more details on these issues and how your agency can address them:



Lauren Langer
(310) 643-8448
Lauren.Langer@bbklaw.com



Trevor Rusin
(310) 643-8448
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Official State Social Security Administrator
California Public Employees' Retirement System

P.O. Box 720720, Sacramento, CA 94229-0720 | Phone: (916) 795-0810 | Fax: (916) 795-3005
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov/sssa

January 21, 2022

CalPERS ID: 2922828258

Heidi Wightman
Plumas Local Agency Formation Commission
555 MAIN ST
QUINCY, CA 95971-9143

Subject: Annual Information Request

Dear Heidi Wightman,

Thank you for providing your completed Annual Information Request (AIR) to the California State Social Security Administrator (SSSA). The SSSA is the federally designated official who is the liaison between you, a governmental employer, the Internal Revenue Service (IRS), and the Social Security Administration (SSA).

You are receiving this letter because the SSSA has determined a potential compliance issue with the rules, laws, and/or procedures governing the reporting and withholding standards of the Social Security and Medicare program.

Section 218 Agreement Status

Plumas Local Agency Formation Commission (District) is covered under Section 218 Modification 1533 (Agreement) effective July 28, 2002. The Agreement is an absolute coverage group agreement providing coverage to positions in the District and does not exclude any positions.

Information provided

Communication received by our office from the District stated that for the District's board members, the District issues a form 1099-MISC, no Social Security or Medicare taxes are withheld, and that the board members are not participating in a retirement plan.

Laws Referenced

The SSSA conducted a comprehensive review of the federal and state laws that pertain to your question:

Social Security Administration, State & Local (SL) Coverage Handbook

- SL §60001.601 Employee Defined
- SL §70001.701 Wages Defined
- SL §30001.303 Basic Section 218 Coverage Concepts

Internal Revenue Code

- IRC §31.3401(c)-1 Employee Defined
- IRC §1402(c)(1) Self-Employment Tax

Analysis

SL §60001.601 indicates that by common law the board members are considered employees, and not independent contractors:

“Whether an individual is an “employee” under the common law rules or Federal statutory definition is determined in accordance with the provisions of the Social Security Act and the applicable regulations. Under the Social Security Act, the term “employee” includes:

- An officer of a State or political subdivision. (Section 218(b)(3))
- Any individual who, under the common law rules applicable in determining an employer-employee relationship, has the status of an employee. (Section 210(j)(2)).”

SL §70001.701 indicates the definition of the wages as a stipend is not considered in the determination that these are wages:

“The term “wages” means remuneration paid in cash or some other form for services performed by an employee. The label given the payment (salary, fee, commission, etc.) and the basis for the payment is immaterial in determining whether the remuneration constitutes wages.”

SL §30001.303 indicates that employees covered by a Section 218 Agreement are subject to Social Security and Medicare contributions:

“A Section 218 Agreement provides retirement, survivors, disability, and hospital insurance (HI) coverage for those groups of State and local government employees stipulated in the Agreement. A State can also provide Medicare HI-only coverage for certain individuals.”

“Employees in positions covered under a Section 218 Agreement have the same coverage and benefit rights as employees mandatorily covered for Social Security and Medicare.”

“When an absolute or retirement system coverage group is covered under an Agreement, the services of all employees who are members of the coverage group are covered unless they are required to be or are optionally excluded from coverage under the State’s Agreement.”

IRC §31.3401(c)-1 defines the relationship of employee and employer using the behavior control model of the common law rule:

“Generally the relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but also as to the details and means by which that result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he has the right to do so.”

IRC §1402(c)(1) explains that holders of “public office” are not subject to self-employment tax.

“The term “trade or business”, when used with reference to self-employment income or net earnings from self-employment, shall have the same meaning as when used in section 162 (relating to trade or business expenses), except that such term shall not include—

- (1) the performance of the functions of a public office, other than the functions of a public office of a State or a political subdivision thereof with respect to fees received in any period in which the functions are performed in a position compensated solely on a fee basis and in which such functions are not covered under an agreement entered into by such State and the Commissioner of Social Security pursuant to section 218 of the Social Security Act;"

Regulations for section 1402, addressing the applicability of self-employment tax, indicate that the performance of the functions of a public office DOES NOT constitute a trade or business. Therefore, holders of "public office" are not subject to self-employment tax. Generally, all holders of public office that receive payment for their services are excepted from self-employment tax and are presumed to be employees receiving wages.

Guidance

Based on the facts and circumstances provided, the board members are considered employees of the District and not independent contractors and should be issued W-2s for any wages paid to them. Additionally, Board members are covered by the District's Section 218 Agreement and are subject to Social Security and Medicare withholding. It is our guidance that the District withholds Social Security and Medicare taxes for the board members.

Next Steps

IRS regulations require that employers make corrections at a minimum for all opened tax years. However, by entering into a "Closing Agreement" with the IRS, the employer may make corrections beyond the statute of limitations. The employee's earnings records with SSA should be corrected for the entire employment period subject to Social Security coverage so that employees Social Security benefits are calculated correctly. The SSA will accept corrections dating back to 1978. For additional information on how to make corrections, please see attachment titled, "Correcting Social Security and Medicare Withholding."

Our office will be able to facilitate a conference call with IRS and SSA to assist with the next steps for correcting employees' records.

If you disagree with our determination or guidance, the SSSA can submit your case to the SSA or the IRS for review. Please contact the SSSA at 916-795-0810 or sssa@calpers.ca.gov. We will act as the liaison between your agency, the SSA, the IRS and can request that the SSA or IRS review your agency's status.

If you would like to have a private letter ruling on this matter from the IRS Office of General Counsel in Washington DC, you will need to follow the steps as outlined in Revenue Procedure 2020-1 (Section 7. See Appendix A, for a schedule of current user fees). The Revenue Procedure is located on the Service's website at www.irs.gov.

The SSSA Office is committed to assisting California's government employers and employees in matters related to its responsibilities for administering the provisions of the California Section 218 Agreement and the proper application of Social Security and Medicare. Should you have any questions please do not hesitate to contact Trevor Gohl directly at (916) 795-0105.

Sincerely,



Veronica Silva-Gil
Team Leader
State Social Security Administrator
Enclosures
:tg



Official State Social Security Administrator
California Public Employees' Retirement System

P.O. Box 720720
Sacramento, CA 94229-0720

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888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov/sssa

Correcting Social Security and Medicare Withholding

Internal Revenue Service

The Internal Revenue Service (IRS) is responsible for collecting Social Security and Medicare taxes. The IRS will accept corrections for any year.

IRS webpage for Local and State Governments

<https://www.irs.gov/government-entities/federal-state-local-governments/fslg-customer-services>

IRS has a video and written (condensed) instructions on how to complete a 941X to correct contributions. The 941X form will need to be filed by mail.

[https://www.irsvideos.gov/Governments/
Employers/10MinutesOnReconcilingForms941W-3W-2ToGrossPayroll](https://www.irsvideos.gov/Governments/Employers/10MinutesOnReconcilingForms941W-3W-2ToGrossPayroll)

If you need further assistance, please contact the IRS Employer Services:

877-829-5500 Government Entities Customer Account Services

866-455-7438 Filing requirements and procedures for tax forms (941(X), W2s, 1099)

Social Security Administration

The Social Security Administration (SSA) is responsible for Social Security and Medicare tax earnings records.

SSA's Business Services Online (BSO) allows you to create and submit a W2/W2C online. Please note, a W2-W2C upload can go as far back as 1978. It is free, fast, secure, and you can print a W-2 and save a pdf copy. If you would like to register and use BSO, please click on the following links:

- Business Services Online Tutorial <https://www.ssa.gov/employer/bsotut.htm>
- Employer W-2 Filing Instructions & Information <https://www.ssa.gov/employer/index.htm>
- Employer reconciliation process <https://www.ssa.gov/employer/recon/recon.htm>

If you need further assistance, please contact SSA's Employer Services at 800-772-6270 (Mon-Fri, 7am-7pm EST) or send an email to employerinfo@ssa.gov.

Employee

Employee should verify their earnings record on their My Social Security Account or by calling 800-772-1213. If the employee record is not updated within 30 days after the employer submitted the electronic request, then the employee may send copies of their corrected W-2 forms to SSA to correct their earnings record by completing the SSA Form SSA-7008 Request for Correction of Earnings Record.

Employees can locate their earnings record at <https://www.ssa.gov/mysocialsecurity>

Employees can locate the SSA-7008 form at <https://www.ssa.gov/forms/ssa-7008.pdf>