

Department of Finance		Fund: 0802a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Supplemental Roll Administrative Cost Fund		
<u>Legal Citation</u> Chapter 1102, Statutes of 1983 Revenue and Taxation Code section 75.65		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/ Agency Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds-- Non-Federal	
<u>Authority and Purpose</u> This fund is a depository for a General Fund appropriation that will be allocated to counties to pay for administrative costs associated with supplemental assessment rolls required by the State (See Revenue and Taxation Code, Section 75, for an explanation of the supplemental assessment rolls).		
<u>Administering Agency/Organization Code</u> State Controller's Office/Org 0840. Allocations must be certified by the Board of Equalization and the Department of Finance.		
<u>Major Revenue Source</u> Appropriation from the General Fund.		
<u>Disposition of Fund</u> Allocations to counties to reimburse increased administrative costs not otherwise covered by increased property tax revenue due to supplemental assessments.		
<u>Appropriation Authority</u> Section 75.65 of the Revenue and Taxation Code provides a one-time appropriation from the General Fund to be allocated to the counties.		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which as already been counted in an included fund, the General Fund (0001), and should not be double counted; as well as, this fund is derived from a Trust and Agency Fund (Non-Federal).		
<u>Comments/ Historical Information</u> Revenue and Taxation Code section 75.65 abolishes this fund effective April 15, 1984.		