

**RESOLUTION NO. \_\_\_\_\_**

**BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

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**RESOLUTION APPROVING THE REHIRING OF RETIRED MANAGEMENT ANALYST, MERCEDES YAPCHING, TO SERVE AS A MANAGEMENT ANALYST IN AN EXTRA HELP POSITION SUBSEQUENT TO RETIREMENT, AND CERTIFYING, PURSUANT TO GOVERNMENT CODE §7522.56, THAT THE NATURE OF EMPLOYMENT AND APPOINTMENT IS NECESSARY TO FILL A CRITICALLY NEEDED POSITION BEFORE THE POST-RETIREMENT 180-DAY SEPARATION PERIOD EXPIRES**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, local cities, special districts, school districts and the County rely on locally generated property taxes and the proper calculation, administration and distribution of these taxes to fulfill their responsibilities; and

**WHEREAS**, California state property tax laws are unique and complex, requiring years of experience to become an expert in their calculation, administration and distribution as required to carry out the functions of the County Controller's Office; and

**WHEREAS**, this highly specialized expertise is necessary to properly administer property taxes in San Mateo County, which are particularly intricate because the County is only 1 of 3 counties that have experienced Vehicle License Fee Adjustment Amount (VLF) revenue shortfalls, and 1 of 7 counties throughout the state where returned Educational Revenue Augmentation Fund (ERAF) is distributed to the local agencies that contribute a share of their property taxes to ERAF; and

**WHEREAS**, prior to her retirement on March 28, 2025, Mercedes Yapching served as a Management Analyst in the County Controller's Office, where she was responsible for complex property tax calculations and analysis, related to the administration of AB-8 apportionment factors for 1% General Taxes, ERAF allocations, returned ERAF calculations, and VLF distributions, and has acquired highly specialized expertise in these matters; and

**WHEREAS**, Ms. Yapching's extensive experience as a Management Analyst cannot be quickly replaced and her assistance will continue to be required to carry out certain administrative functions and to maintain continuity on an as-needed basis for certain periods, to ensure adequate knowledge transfer and review of the complex calculations and analysis inherent to this position; and

**WHEREAS**, Ms. Yapching's continued assistance and expertise is needed prior to the expiration of the 180-day separation period.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the President of the Board hereby approves the rehiring of retired Management Analyst, Mercedes Yapching, to serve as a Management Analyst in an Extra Help position subsequent to retirement, and certifies, pursuant to Government Code §7522.56, that the nature of employment and appointment is necessary to fill a critically needed position before the post-retirement 180-day separation period expires.

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