

**Sierra County  
Board of Supervisors'  
Agenda Transmittal &  
Record of Proceedings**

<b>MEETING DATE:</b> July 7, 2020	<b>TYPE OF AGENDA ITEM:</b> <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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**DEPARTMENT:** Board of Supervisors  
**APPROVING PARTY:** Heather Foster, Clerk of the Board  
**PHONE NUMBER:** 530-289-3295

**AGENDA ITEM:** Introduction and first reading of an ordinance amending Section 5.20.020 of the Sierra County Code to increase Sierra County's Transient Occupancy Tax rate from 10 to 12.5 percent, subject to approval of two-thirds of the electors voting on the tax measure at the November 3, 2020 General

**Supplemental DOCUMENTS ATTACHED:**  Memo  Resolution  Agreement  Other

**BACKGROUND INFORMATION:** On April 7, 2020 the Board directed staff to begin the process for adding a measure to the November 3, 2020 General Election asking the voters to increase the Transient Occupancy Tax from 10% to 12.5%, which revenues from the 2.5% increase shall be dedicated solely for local fire districts for the purpose of providing emergency medical, fire, or rescue services.

**FUNDING SOURCE:**  
**GENERAL FUND IMPACT:** No General Fund Impact  
**OTHER FUND:**  
**AMOUNT:** \$ N/A

**ARE ADDITIONAL PERSONNEL REQUIRED?**  
 Yes, -- --  
 No

**IS THIS ITEM ALLOCATED IN THE BUDGET?**  Yes  No  
**IS A BUDGET TRANSFER REQUIRED?**  Yes  No

**SPACE BELOW FOR CLERK'S USE**

<p><b>BOARD ACTION:</b></p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2020- _____ Agreement 2020- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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**COMMENTS:**

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\_\_\_\_\_  
CLERK TO THE BOARD

\_\_\_\_\_  
DATE

**BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING SECTION 5.20.020 OF THE SIERRA COUNTY CODE TO INCREASE THE COUNTY'S TRANSIENT OCCUPANCY TAX RATE FROM 10 TO 12.5 PERCENT, SUBJECT TO APPROVAL OF TWO-THIRDS OF THE ELECTORS VOTING ON THE TAX MEASURE AT THE NOVEMBER 3, 2020 GENERAL ELECTION**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA ORDAINS as follows:**

**Ordinance Section One:**

**Section 5.20.020 of the Sierra County Code is amended to read:**

- For the privilege of occupying a lodging within the unincorporated areas of the county, each transient shall pay a tax in the amount of **12.5** percent of the rent charged. This tax constitutes a debt owed by the transient to Sierra County, and that debt can be satisfied only by payment in full to the operator or to Sierra County. Upon payment of the tax to the operator, the tax constitutes a debt owned by the operator to Sierra County.

*The 12.5 percent tax will be allocated as follows:*

- *10 percent is a general purpose tax, the revenues of which may be used for any lawful municipal purpose*
- *2.5 percent is a special purpose tax, the revenues of which are dedicated solely for the Downieville Fire Protection District, Sierra City Fire District, Pliocene Ridge Community Services District, and the Sierra County Fire Protection District No. 1 for the purpose of providing emergency medical, fire or rescue services. Each district shall receive the 2.5 percent of tax collected within their respective districts annually from Sierra County.*

**Ordinance Section Two:**

This ordinance is adopted pursuant to the Revenue and Taxation code section 7280.

**Ordinance Section Three:**

This ordinance shall not become operative unless and until two-thirds of the electors voting on this ordinance approve the imposition of the tax at the General Election to be held on November 3, 2020.

**Ordinance Section Four:**

This ordinance relates to the levying and collecting of the County transient occupancy tax (“TOT”) and shall take effect only if approved by two-thirds of the voters voting on the measure at the November 3, 2020 General Election, and if approved, shall become effective July 1, 2021.

**Ordinance Section Five:**

This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors, voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors held on the 7<sup>th</sup> day of July, 2020, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the \_\_\_\_ day of \_\_\_\_\_, 2020, by the following roll call vote, to-wit:

AYES: Supervisor  
NOES: Supervisor  
ABSTAIN:  
ABSENT:

COUNTY OF SIERRA

\_\_\_\_\_  
JIM BEARD  
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
HEATHER FOSTER  
CLERK OF THE BOARD

\_\_\_\_\_  
DAVID PRENTICE  
COUNTY COUNSEL

**BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA**

**RESOLUTION ORDERING AN ELECTION FOR  
THE SUBMISSION TO THE VOTERS OF  
SIERRA COUNTY ORDINANCE NO.  
AT THE NEXT REGULARLY  
SCHEDULED COUNTY ELECTION TO BE HELD ON  
NOVEMBER 3, 2020 – PRESIDENTIAL GENERAL ELECTION**

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

**WHEREAS**, on \_\_\_\_\_ 2020 Sierra County Board of Supervisors adopted Ordinance No. \_\_\_\_\_ levying an increase in the Transient Occupancy Tax from 10 percent to 12.5 percent pursuant to Revenue and Taxation Code Section 7280; and

**WHEREAS**, the 2.5 percent increase in transient occupancy tax proposed for enactment by Ordinance No. \_\_\_\_ shall be enacted solely to raise revenue for the purposes of providing emergency medical, fire and rescue services by the fire districts within Sierra County and shall constitute a “special tax”; and

**WHEREAS**, the voters of the State of California amended the state constitution, adding Article XIII C, which requires that all new or increased special taxes be submitted to the voters prior to becoming effective; and

**WHEREAS**, said increase in Transient Occupancy Tax is subject to voter approval requirement and may not be imposed until two-thirds of the electors voting on the ordinance approve the imposition of the tax at the General Election to be held on November 3, 2020; and

**WHEREAS**, the operative date for the increase to the Transient Occupancy Tax, if approved by two-thirds vote of the voter voters, shall be July 1, 2020; and

**NOW, THEREFORE, BE IT RESOLVED** by the Sierra County Board of Supervisors that:

1. The Board of Supervisors hereby orders the submission of Sierra County Ordinance No. \_\_\_\_\_ to the voters at the next regularly scheduled county election to be held in and for the County of Sierra on Tuesday, November 3, 2020.
2. Pursuant to Elections Code sections 9140 and 13120, the Board of Supervisors hereby submits to the voters of the County of Sierra, the following Measure:

“Shall the Ordinance No. \_\_\_\_ amending the Sierra County Code to increase the Transient Occupancy Tax rate from 10% to 12.5%, effective July 1, 2021, for the privilege of occupying a lodging (as defined in section 5.20.010) within the unincorporated areas of Sierra County, which revenues from the 2.5% increase shall be dedicated solely for the purpose of providing emergency medical, fire or rescue services by the fire districts within Sierra County, be adopted?”

Yes \_\_\_\_\_  
No \_\_\_\_\_

4. The Measure shall pass only if two-thirds of the votes cast by the voters voting on the Measure are “yes” votes. In the event two-thirds of the electors voting on the Measure vote in favor thereof, the Sierra County Code shall be amended to read as set forth in Exhibit “A” attached hereto and incorporated herein and, pursuant to Elections Code section 9122, shall become effective ten (10) days after the date the vote is declared by the Board of Supervisors, but the operative date for the increase to the Transient Occupancy Tax shall be July 1, 2021.
5. The Sierra County Clerk as the Ex-officio Registrar of Voters is hereby directed to prepare and conduct all functions for the election and canvass the returns of the election as set forth in the Elections Code, and to do all things required by law to present the proposed Measure to the electorate, including but not limited to, preparing and publishing all required postings, notices and filings.
6. Pursuant to Elections Code section 9160(b), the Board of Supervisors hereby directs County Counsel to prepare an impartial analysis of the proposed Measure. Arguments for and against the Measure may be filed and published consistent with Elections Code section 9162, et seq.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of Sierra at a regular meeting of said Board held on the \_\_\_\_\_ day of \_\_\_\_\_, 2020, by the following vote of said Board:

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

**COUNTY OF SIERRA**

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JIM BEARD, CHAIRMAN  
BOARD OF SUPERVISORS

**ATTEST:**

**APPROVED AS TO FORM:**

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HEATHER FOSTER  
CLERK TO THE BOARD

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DAVID PRENTICE  
COUNTY COUNSEL