

**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 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.

**SUPPORTIVE 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> <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</p>	<p><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: _____</p>	<p>Resolution 2020- _____ Agreement 2020- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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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