

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

MEETING DATE: July 21, 2020	TYPE OF AGENDA ITEM: <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: Resolution ordering an election for the submission to the voters an increase in the Sierra County Transient Occupancy Tax from 10% to 12.5% at the next regularly scheduled election to be held on November 3, 2020 - Presidential General Election.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

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>BOARD ACTION:</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:

CLERK TO THE BOARD

DATE

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 July 21, 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, 2021; 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

JIM BEARD, CHAIRMAN
BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK TO THE BOARD

DAVID PRENTICE
COUNTY COUNSEL