

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**RESOLUTION ORDERING AN ELECTION FOR
THE SUBMISSION TO THE VOTERS OF
SIERRA COUNTY ORDINANCE NO. 1092
AT THE NEXT REGULARLY
SCHEDULED COUNTY ELECTION TO BE HELD ON
NOVEMBER 3, 2020 – PRESIDENTIAL GENERAL ELECTION**

RESOLUTION NO. 2020-082

WHEREAS, on July 21, 2020 Sierra County Board of Supervisors adopted Ordinance No. 1092 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. 1092 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. 1092 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. 1092 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 21st day of July, 2020, by the following vote of said Board:

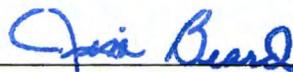
AYES: Supervisor Adams, Huebner, Roen, Dryden, and Beard

NOES: None

ABSENT: None

ABSTAIN: None

COUNTY OF SIERRA



JIM BEARD, CHAIRMAN
BOARD OF SUPERVISORS

ATTEST:



HEATHER FOSTER
CLERK TO THE BOARD

APPROVED AS TO FORM:



DAVID PRENTICE
COUNTY COUNSEL

Exhibit "A"

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

ORDINANCE NO. 1092

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 as described in Ordinance Section Four above. 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 7th day of July, 2020, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the 21st day of June, 2020, by the following roll call vote, to-wit:

AYES: Supervisor Adams, Huebner, Roen, Dryden, and Beard

NOES: None

ABSTAIN: None

ABSENT: None

COUNTY OF SIERRA



JIM BEARD
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:



HEATHER FOSTER
CLERK OF THE BOARD

APPROVED AS TO FORM:



DAVID PRENTICE
COUNTY COUNSEL