



## **BOARD OF SUPERVISORS**

Terrell Swofford, Vice Chair 1<sup>st</sup> District  
Robert A. Meacher, Chair 2<sup>nd</sup> District  
Sharon Thrall, 3<sup>rd</sup> District  
Lori Simpson, 4<sup>th</sup> District  
Jon Kennedy, 5<sup>th</sup> District

**AGENDA FOR SPECIAL MEETING OF JUNE 26, 2012 TO BE HELD AT 9:00 A.M. IN THE  
BOARD OF SUPERVISORS ROOM 308, COURTHOUSE, QUINCY, CALIFORNIA**

## **AMENDED**

**[www.countyofplumas.com](http://www.countyofplumas.com)**

## **AGENDA**

The Board of Supervisors welcomes you to its meetings which are regularly held on the first three Tuesdays of each month, and your interest is encouraged and appreciated.

Any item without a specified time on the agenda may be taken up at any time and in any order. Any member of the public may contact the Clerk of the Board before the meeting to request that any item be addressed as early in the day as possible, and the Board will attempt to accommodate such requests.

Any person desiring to address the Board shall first secure permission of the presiding officer. For noticed public hearings, speaker cards are provided so that individuals can bring to the attention of the presiding officer their desire to speak on a particular agenda item.

Any public comments made during a regular Board meeting will be recorded. The Clerk will not interpret any public comments for inclusion in the written public record. Members of the public may submit their comments in writing to be included in the public record.

**CONSENT AGENDA:** These matters include routine financial and administrative actions. All items on the consent calendar will be voted on at some time during the meeting under "Consent Agenda." If you wish to have an item removed from the Consent Agenda, you may do so by addressing the Chairperson.



**REASONABLE ACCOMMODATIONS:** In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact the Clerk of the Board at (530) 283-6170. Notification 72 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility. Auxiliary aids and services are available for people with disabilities.

## STANDING ORDERS

9:00 A.M. CALL TO ORDER/ROLL CALL

### ADDITIONS TO OR DELETIONS FROM THE AGENDA

#### PUBLIC COMMENT OPPORTUNITY

Matters under the jurisdiction of the Board, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an urgency item by the Board of Supervisors. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

#### ACTION AGENDA

**Convene as the Flood Control District Governing Board**

##### SPECIAL DISTRICTS GOVERNED BY BOARD OF SUPERVISORS

The Board of Supervisors sits as the Governing Board for various special districts in Plumas County including Dixie Valley Community Services District; Walker Ranch Community Services District; Grizzly Ranch Community Services District; Beckwourth County Service Area; Plumas County Flood Control and Water Conservation District; Quincy Lighting District; Crescent Mills Lighting District.

1. 9:10 **FLOOD CONTROL & WATER CONSERVATION DISTRICT** – Robert Perreault  
Request to appropriate \$27,000 from the General Fund Contingency to the Flood Control and Water Conservation District to cover expenses for the remainder of FY 2011-2012. **Four/fifths required roll call vote**

**Adjourn as the Flood Control District Governing Board and reconvene as the Board of Supervisors**

2. 9:20 **CRITICAL STAFFING COMMITTEE** – Gayla Trumbo  
Discussion and possible action to consider recommendations of the Critical Staffing Committee to refill 1.0 FTE Social Worker I/II/III; 1.0 FTE Social Service Aide; 1.0 FTE Information Systems Technician.
3. 9:30 **BOARD OF SUPERVISORS**
  - A. Introduce and waive first reading of **ORDINANCE** No. 12-1088 amending Section 3-4.03 of the Plumas County Code to change the County's Transient Occupancy Tax from Nine Percent to Eleven Percent, and requiring any funds generated as a result of the change to be used for General Governmental Purposes. **Four/fifths required roll call vote**
  - B. Adopt **RESOLUTION** No. 12-7797 authorizing an Election to be consolidated with the November 06, 2012 General Election, for the purpose of enabling the voters of Plumas County to enact or reject proposed Ordinance No. 12-1088 (Measure C), changing the Transient Occupancy Tax Rate from Nine Percent to Eleven Percent in the unincorporated area of the County effective January 01, 2013, and requiring any funds generated as a result of the change to be used for General Government Purposes. **Four/fifths required roll call vote**
  - C. Introduce and waive first reading of **ORDINANCE** No. 12-1089 Imposing a Transactions and Use Tax at the rate of 0.25% to be administered by the State Board of Equalization. **Four/fifths required roll call vote**
  - D. Adopt **RESOLUTION** No. 12-7798 authorizing an Election to be consolidated with the November 06, 2012 General Election, for the purpose of enabling the voters of Plumas County to enact or reject proposed Ordinance No. 12-1089 (Measure D), imposing a Transactions and Use Tax at a Rate of 0.25% within the incorporated and unincorporated territory of Plumas County, and requiring any funds generated as a result of the tax to be used for General Government Purposes. **Four/fifths required roll call vote**

## **BOARD OF SUPERVISORS, CONTINUED**

- E. Continued discussion and possible action regarding FY 2012-2013 budget issues
- F. Adopt **RESOLUTION** adopting the Recommended Budget for Plumas County and the Dependent Special Districts therein for Fiscal Year 2012-2013, in accordance with Government Code §29064 with the understanding that any requests for additional FTE's shall be considered and approved by the Board pursuant to Resolution No. 11-7716 establishing a hiring freeze. **Roll call vote**

### **4. CLOSED SESSION**

#### **ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION**

- A. Conference with Labor Negotiator regarding employee negotiations: Sheriff's Department Employees Association, Operating Engineers Local #3, and Confidential Employees

#### **REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)**

### **ADJOURNMENT**

Adjourn meeting to Tuesday, July 10, 2011, Board of Supervisors Room 308, Courthouse, Quincy, California.

## **EXHIBIT "A"**

Plumas County, California

### **ORDINANCE NO. 12-1088**

**AN ORDINANCE OF THE COUNTY OF PLUMAS AMENDING SECTION 3-4.03 OF THE PLUMAS COUNTY CODE TO CHANGE THE COUNTY'S TRANSIENT OCCUPANCY TAX FROM NINE PERCENT TO ELEVEN PERCENT, AND REQUIRING ANY FUNDS GENERATED AS A RESULT OF THE CHANGE TO BE USED FOR GENERAL GOVERNMENTAL PURPOSES.**

The Board of Supervisors and the People of the County of Plumas, State of California, hereby ORDAIN as follows:

Section 1. Section 3-4.03 of the Plumas County Code is amended to read as follows:

**Sec. 3-4.03. Tax imposed.**

For the privilege of occupying a lodging within the unincorporated area of the County, each transient shall pay a tax in the amount of eleven (11%) percent of the rent charged by the operator. Such tax shall constitute a debt owed by the transient to the County, and that debt can be satisfied only by payment in full to the operator or to the County. The transient shall pay the tax to the operator at the time that the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's termination of the lodging. If for any reason the tax due is not paid to the operator of the lodging, the Tax Administrator may require that such tax be paid directly to the Tax Administrator.

Section 2. General Tax. The change in the County's Transient Occupancy Tax imposed by this ordinance is a general tax within of Article XIII C of the California Constitution. The revenues generated by this tax are available for general governmental purposes and shall be deposited into the County's General Fund account(s). The revenues generated by this tax will be collected pursuant to the requirements of Title 3, Chapter 4 of the Plumas County Code. The revenues from this tax shall be available for appropriation by the Board of Supervisors of County of Plumas for any lawful expenditure. Nothing in this ordinance or in any other ordinance, resolution or policy of the County shall be construed as limiting, in any way, the amount or the objects of the appropriations and expenditures that can be made from the revenue of this tax, nor be construed as creating a continuing appropriation.

Section 3. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid by a final decision of a court of competent jurisdiction, such decision shall not affect the remaining portions of this ordinance or its application to other persons and circumstances.

Section 4. Effective Date. This ordinance shall take effect as provided by law. This ordinance shall become effective according to law only if at least a majority of the electors voting on the measure at the election on November 6, 2012 vote to approve enactment of the ordinance. If it becomes effective, the operative date of Section 1 of this ordinance shall be January 1, 2013. The provisions of Plumas County Code section 3-4.03 which were in effect on November 6, 2012, shall remain in effect through December 31, 2012.

Section 6. Within 15 days after the votes are received from the November 2012 election, and if such votes show that a majority of voters have voted in favor of this ordinance, this ordinance shall be published in the Feather River Bulletin, a publication of general circulation serving Plumas County. Section one of this ordinance shall be codified in the Plumas County Code; the remaining sections shall not be codified. Codification shall only occur if the ordinance is approved by the voters on November 6, 2012.

Section 7. The foregoing ordinance was introduced at a special meeting of the Board of Supervisors on the 26<sup>th</sup> day of June, 2012, and was passed, adopted, and approved for submission to the voters by the Board of Supervisors at a regular meeting of the Board of Supervisors of the County of Plumas, held on the 3<sup>rd</sup> day of July, 2012, by the following vote, which is no less than a two-thirds vote of all members of the Board as required by Government Code section 53724(b):

AYES:  
NOES:  
ABSENT:

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Chair, Board of Supervisors

ATTEST:

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Nancy L. DaForno,  
Clerk of the Board of Supervisors

Plumas County, California

**Resolution No. 12-7797**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS, STATE OF CALIFORNIA, AUTHORIZING AN ELECTION TO BE CONSOLIDATED WITH THE NOVEMBER 6, 2012 GENERAL ELECTION, FOR THE PURPOSE OF ENABLING THE VOTERS OF PLUMAS COUNTY TO ENACT OR REJECT PROPOSED ORDINANCE NO. 12-1088 (MEASURE C), CHANGING THE TRANSIENT OCCUPANCY TAX RATE FROM NINE PERCENT TO ELEVEN PERCENT IN THE UNINCORPORATED AREA OF THE COUNTY EFFECTIVE JANUARY 1, 2013, AND REQUIRING ANY FUNDS GENERATED AS A RESULT OF THE CHANGE TO BE USED FOR GENERAL GOVERNMENTAL PURPOSES.**

**WHEREAS**, subparagraph (b) of section 2 of Article XIII C of the California Constitution provides that no local government may impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote; and

**WHEREAS**, section 53721 of the Government Code provides that all taxes are either special taxes or general taxes, and that general taxes are taxes imposed for general governmental purposes; and

**WHEREAS**, section 53723 of the Government Code provides that no local government may impose any general tax unless and until such general tax is submitted to the electorate of the local government and approved by a majority vote of the voters voting in an election on the issue; and

**WHEREAS**, section 53724 of the Government Code requires that any such general tax shall be proposed by an ordinance or resolution of the legislative body of the local government and that the ordinance or resolution proposing such tax shall include the type of tax and rate of tax to be levied, the method of collection, the date upon which an election shall be held on the issue; and

**WHEREAS**, the Board of Supervisors of the County of Plumas, State of California, desires to submit the proposed Ordinance No. 12-1088 (Measure C), a copy of which is attached as Exhibit A and is incorporated by this reference, to the voters for a decision on whether it should be enacted or rejected; and

**WHEREAS**, the proposed Ordinance (Measure C) meets the requirements of section 53724 and, if the voters of Plumas County approve same by a majority vote, will change the transient occupancy tax rate from nine percent (9%) to eleven percent (11%) in the unincorporated area of the county and require all funds generated as a result of the imposition of this change in the transient occupancy tax to be spent for general governmental purposes; and

**WHEREAS**, in compliance with the statutory provisions referenced above, the Board hereby proposes that the voters of Plumas County now be provided the opportunity to enact or reject Ordinance No. 12-1088 (Measure C); and

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors of the County of Plumas, State of California, pursuant to the provisions of Elections Code section 12001, hereby orders and proclaims that the question of whether the proposed Ordinance No. 12-1088 (Measure C), attached hereto as Exhibit A, should be approved, amending Section 3-4.03 of the Plumas County Code to change the transient occupancy tax rate from nine percent (9%) to eleven percent (11%) in the unincorporated area of the county and requiring all funds generated as a result of the imposition of this change be treated as the proceeds of a general tax and spent for general governmental purposes, shall be submitted to the voters of Plumas County, consolidated with the General Election on the 6th day of November, 2012.

**BE IT FURTHER RESOLVED**, that the following measure be submitted as a proposition on the ballot identified as Measure C, and that the Registrar of Voters be, and hereby is, instructed to place the measure on the ballot at said election in the following form:

"Shall Ordinance No. 12-1088 be enacted? (The Ordinance would amend section 3-4.03 of the Plumas County Code to change the existing Transient Occupancy Tax in the unincorporated area of the county from nine percent (9%) to eleven percent (11%), with the proceeds of the tax to be used for general governmental purposes and with the change to take effect on January 1, 2013)"

**BE IT FURTHER RESOLVED**, if the Ordinance is enacted the transient occupancy tax will be collected pursuant to the requirements of Title 3, Chapter 4 of the Plumas County Code; and

**BE IT FURTHER RESOLVED**, that the Elections Official conducting the election shall publish a notice of the election in a newspaper of general circulation within the County of Plumas not later than fifty (50) days prior to the election.

**BE IT FURTHER RESOLVED** that the cost of including the measure and consolidating the election with the November 6, 2012 General Election shall be paid by the county.

**BE IT FURTHER RESOLVED** that a Proclamation of Election is hereby issued for said election and the proposition to be voted on in accordance with the terms hereinabove stated.

**THE FOREGOING RESOLUTION** was adopted on June 26, 2012, at a special meeting of the Plumas County Board of Supervisors by the following, which is no less than a two-thirds vote of all members of the Board as required by Government Code section 53724(b):

AYES:  
NOES:  
ABSENT:

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Chair, Board of Supervisors

ATTEST:

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Nancy L. DaForno,  
Clerk of the Board of Supervisors



**ORDINANCE NO. 12-1089**

**AN ORDINANCE OF THE COUNTY OF PLUMAS  
IMPOSING A TRANSACTIONS AND USE TAX TO BE  
ADMINISTERED BY THE STATE BOARD OF EQUALIZATION**

The Board of Supervisors and the People of the County of Plumas hereby ordain as follows:

SECTION 1: Title 3 of the Plumas County Code is hereby amended by adding Chapter 16 thereto to read as follows:

**CHAPTER 16.  
PLUMAS COUNTY TRANSACTIONS AND USE TAX ORDINANCE**

Sec. 3-16.01. TITLE. This ordinance shall be known as the Plumas County Transactions and Use Tax Ordinance. The County of Plumas, hereinafter shall be called "County." This ordinance shall be applicable in the incorporated and unincorporated territory of the County.

Sec. 3-16.02. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

Sec. 3-16.03. PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

(a) To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285 of Part 1.7 of Division 2 which authorizes the County to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

(b) To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

(c) To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(d) To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

Sec. 3-16.04. CONTRACT WITH STATE. Prior to the operative date, the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the County shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Sec. 3-16.05. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of 0.25% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

Sec. 3-16.06. PLACE OF SALE. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

Sec. 3-16.07. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 0.25% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Sec. 3-16.08. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

Sec. 3-16.09. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

(a) Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

(1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

(2) The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.

(3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

(i) Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

(ii) Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

(4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

(b) The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

Sec. 3-16.10. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

Sec. 3-16.11. EXEMPTIONS AND EXCLUSIONS.

(a) There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

(b) There are exempted from the computation of the amount of transactions tax the gross receipts from:

(1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

(2) Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

(i) With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

(ii) With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

(3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

(4) A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

(5) For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(c) There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County of tangible personal property:

(1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

(2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

(3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

(4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

(5) For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

(6) Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

(7) "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

(d) Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Sec. 3-16.12. AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

Sec. 3-16.13. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Sec. 3-16.14. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Sec. 3-16.15. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the County transactions and use taxes and shall take effect immediately.

Sec. 3-16.16. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire \_\_\_\_\_.

SECTION 2: This ordinance shall become effective according to law only if at least a majority of the electors voting on the measure at election on November 6, 2012, vote to approve enactment of this ordinance.

SECTION 3: Within fifteen (15) days after the votes are received from the November 6, 2012, election, and if such votes show that a majority of the voters have voted in favor of this ordinance, this ordinance shall be published in the *Feather River Bulletin* a publication of general circulation serving Plumas County. Section 1 of this ordinance shall be codified in the Plumas County Code; the remaining sections shall not be codified. Codification shall occur only if this ordinance is approved by the voters at election on November 6, 2012.

PASSED AND ADOPTED by the Board of Supervisors of the County of Plumas, State of California, on July 3, 2012, by the following vote:

AYES:

NOES:

ABSENT:

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Robert Meacher, Chairperson

Attest:

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Nancy DaForno, Clerk of the Board

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(rev 05/04)

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Plumas County, California

Resolution No. 12-7798

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS, STATE OF CALIFORNIA, AUTHORIZING AN ELECTION TO BE CONSOLIDATED WITH THE NOVEMBER 6, 2012, GENERAL ELECTION, FOR THE PURPOSE OF ENABLING THE VOTERS OF PLUMAS COUNTY TO ENACT OR REJECT PROPOSED ORDINANCE NO. 12-1089 (MEASURE D), IMPOSING A TRANSACTIONS AND USE TAX AT A RATE OF 0.25% WITHIN THE INCORPORATED AND UNINCORPORATED TERRITORY OF PLUMAS COUNTY, AND REQUIRING ANY FUNDS GENERATED AS A RESULT OF THE TAX TO BE USED FOR GENERAL GOVERNMENTAL PURPOSES.**

**WHEREAS**, subparagraph (b) of section 2 of Article XIIC of the California Constitution provides that no local government may impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote; and

**WHEREAS**, section 53721 of the Government Code provides that all taxes are either special taxes or general taxes, and that general taxes are taxes imposed for general governmental purposes; and

**WHEREAS**, section 53723 of the Government Code provides that no local government may impose any general tax unless and until such general tax is submitted to the electorate of the local government and approved by a majority vote of the voters voting in an election on the issue; and

**WHEREAS**, section 53724 of the Government Code requires that any such general tax shall be proposed by an ordinance or resolution of the legislative body of the local government and that the ordinance or resolution proposing such tax shall include the type of tax and rate of tax to be levied, the method of collection, the date upon which an election shall be held on the issue; and

**WHEREAS**, Section 7285 of the Revenue and Taxation Code provides that the board of supervisors of any county may levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.125 percent or a multiple thereof, if the ordinance proposing that tax is approved by a two-thirds vote of all members of the board of supervisors and the tax is approved by a majority vote of the qualified voters of the county voting in an election on the issue; and

**WHEREAS**, Tthe Board of Supervisors of the County of Plumas, State of California, desires to submit the proposed Ordinance No. 12-1089 (Measure D),



a copy of which is attached as Exhibit A and is incorporated by this reference, to the voters for a decision on whether it should be enacted or rejected; and

**WHEREAS**, the proposed Ordinance (Measure D) meets the requirements of section 53724 and, if the voters of Plumas County approve same by a majority vote, will impose a transactions and use tax at a rate of 0.25% within the incorporated and unincorporated territory of Plumas County and require all funds generated as a result of the tax to be spent for general governmental purposes; and

**WHEREAS**, in compliance with the statutory provisions referenced above, the Board hereby proposes that the voters of Plumas County now be provided the opportunity to enact or reject Ordinance No. 12-1089 (Measure D); and

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors of the County of Plumas, State of California, pursuant to the provisions of Elections Code section 12001, hereby orders and proclaims that the question of whether the proposed Ordinance No. 12-1089 (Measure D), attached hereto as Exhibit A, should be approved, adding Chapter 16 to Title 3 of the Plumas County Code to impose a transactions and use tax at a rate of 0.25% within the incorporated and unincorporated territory of Plumas County and requiring that all funds generated as a result of the tax to be spent for general governmental purposes, shall be submitted to the voters of Plumas County, consolidated with the General Election on the 6th day of November, 2012.

**BE IT FURTHER RESOLVED**, that the following measure be submitted as a proposition on the ballot identified as Measure D, and that the Registrar of Voters be, and hereby is, instructed to place the measure on the ballot at said election in the following form:

“Shall Plumas County Ordinance No. 12-1089 be enacted adding Chapter 16 to Title 3 of the Plumas County Code to impose a transactions and use tax at a rate of 0.25% within the incorporated and unincorporated territory of Plumas County and requiring that all funds generated as a result of the tax to be spent for general governmental purposes, with the tax to be operative on April 1, 2013?”

**BE IT FURTHER RESOLVED**, if the Ordinance is enacted the transaction and use tax will be collected pursuant to the requirements of Title 3, Chapter 16, of the Plumas County Code; and

**BE IT FURTHER RESOLVED**, that the Elections Official conducting the election shall publish a notice of the election in a newspaper of general circulation within the County of Plumas not later than fifty (50) days prior to the election.

**BE IT FURTHER RESOLVED** that the cost of including the measure and consolidating the election with the November 6, 2012 General Election shall be paid by the County.

**BE IT FURTHER RESOLVED** that a Proclamation of Election is hereby issued for said election and the proposition to be voted on in accordance with the terms hereinabove stated.

**THE FOREGOING RESOLUTION** was adopted on June 26, 2012, at a special meeting of the Plumas County Board of Supervisors by the following, which is no less than a two-thirds vote of all members of the Board as required by Government Code section 53724(b) and Revenue and Taxation Code section 7285:

AYES:

NOES:

ABSENT:

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Chair, Board of Supervisors

ATTEST:

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Nancy L. DaForno,  
Clerk of the Board of Supervisors

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