

RESOLUTION NO. 24- 8937

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY
OF PLUMAS CALLING FOR THE PLACEMENT OF A SPECIAL TAX MEASURE
ON THE BALLOT OF THE NOVEMBER 5, 2024 ELECTION TO ADOPT A
TRANSACTIONS AND USE TAX, AND REQUESTING THAT IT BE
CONSOLIDATED WITH THE STATEWIDE GENERAL ELECTION TO BE HELD
ON NOVEMBER 5, 2024**

WHEREAS, the Board of Supervisors of the County of Plumas ("County") holds the authority to levy a Transactions and Use Tax for special purposes pursuant to California Revenue and Taxation Code section 7285.5 subject to approval by a 2/3 vote of the electorate pursuant to Article XIIC, Section 2 of the California Constitution ("Proposition 218"); and

WHEREAS, the Board of Supervisors would like to submit to the voters a measure introducing a Transactions and Use Tax ("Sales Tax") of three fourth percent (3/4%) on the sale of all tangible personal property sold at retail in the County; and

WHEREAS, the Sales Tax is a special tax, the revenue of which will be utilized to provide the Citizens of Plumas County Public Safety Services through the Plumas County Sheriff's Office; and

WHEREAS, pursuant to Section 9140 of the California Elections Code, this Board may submit to the voters, without petition, a measure relating to the enactment of any ordinance; and

WHEREAS, the text of the Ordinance that is to be submitted to the voters is attached hereto as Exhibit A; and

WHEREAS, there is a Statewide general election scheduled for November 5, 2024, with this election being conducted in Plumas County by the Plumas County Registrar of Voters; and

WHEREAS, the Board of Supervisors desires to consolidate the Sales Tax ballot measure with the Statewide general election to be held on November 5, 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE
COUNTY OF PLUMAS:**

Section 1. That the Board of Supervisors, pursuant to its right and authority, does call a Special Municipal Election and orders submitted to the voters at a Special Municipal Election to be held and consolidated with the Statewide general election on Tuesday, November 5, 2024, the following questions:

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| <p align="center">BALLOT MEASURE # ____</p> | |
| <p>Shall a measure authorizing the County of Plumas to impose a special transaction and use tax in the total amount of three fourth percent (3/4%) to be used solely for purpose of providing the citizens in Plumas County Public Safety Services through the Plumas County Sheriff's Office be approved?</p> | <p align="center">Yes</p> |
| | <p align="center">No</p> |

Section 3. That the proposed complete text of the County's Transactions and Use Tax Ordinance submitted to the voters is attached hereto as Attachment A.

Section 4. That the vote requirement for the measure to pass is 2/3 (66.666%) of the votes cast.

Section 5. That the Board of Supervisors of the County of Plumas is hereby requested to, and consent and agree to, the consolidation of the election on this ballot measure with the Statewide general election to be held on November 5, 2024, and to direct the Plumas County Registrar of Voters to take any and all necessary steps to conduct the consolidated election.

Section 6. That the Registrar of Voters of the County of Plumas is authorized to canvass the returns of the election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in the manner prescribed in Elections Code section 10418.

Section 7. That the County recognizes that additional costs will be incurred by the County by reason of this consolidation and pay its share of the costs.

Section 8. That notice of the time and place of holding the election is hereby given, and the Clerk of the Board of Supervisors is authorized, instructed, and directed to give further or additional notice of the election, in time, form, and manner as required by law.

Section 9. That the Registrar of Voters of the County of Plumas is authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

Section 10. That the Clerk of the Board of Supervisors is hereby directed to file a certified copy of this Resolution with the Registrar of Voters of the County of Plumas.

Section 11. That arguments in favor of and in opposition to the ballot measure and rebuttal arguments shall be permitted, and the County hereby adopts the provisions of Elections Code sections 9167 and 9170, regarding the acceptance of arguments relating to ballot measures. The Clerk of the Board of Supervisors shall fix the dates for submittal of arguments and rebuttals as provided for in the Elections Code, and in conjunction with the Plumas County Registrar of Voters.

Section 12. That, pursuant to Elections Code section 9160, the Clerk of the Board of Supervisors is hereby directed to transmit a copy of the measure to the County Counsel. The County Counsel shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure, and transmit such impartial analysis to the Clerk of the Board of Supervisor within ten (10) days following the adoption of this Resolution.

Section 13. That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 14. That the Clerk of the Board of Supervisors shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

Section 15. That this Resolution shall take effect from and after its adoption by a unanimous vote of the members of the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of the County of Plumas this 6 day of August, 2024, by the following vote:

AYES:Supervisors: McGowan, Goss, Engel, Hagwood

NOES: Ceresola

ABSTAIN:

ABSENT:



Greg Hagwood, Chair of the Board of Supervisors

ATTEST:



Allen Hiskey, Clerk of the Board of Supervisors

Approved as to Form:



Joshua Brechtel Interim
County Counsel