

**RESOLUTION NO. 18-013**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LASSEN CALLING FOR THE PLACEMENT OF A  
GENERAL TAX MEASURE AND AN ADVISORY MEASURE ON THE  
BALLOT OF THE JUNE 5, 2018 PRIMARY ELECTION**

**WHEREAS**, the Board of Supervisors of the County of Lassen holds the authority to levy a Transactions and Use Tax ("Sales Tax") for unrestricted general revenue purposes pursuant to California Revenue and Taxation Code Section 7285, subject to approval by a majority vote of the electorate pursuant to Article XIIC, Section 2 of the California Constitution ("Proposition 218"); and

**WHEREAS**, the Board of Supervisors feels compelled to place a ballot measure before the voters at the June 5, 2018 primary election to adopt a Sales Tax of three-quarters of one percent on the sale of all tangible personal property sold at retail in the County, including within the City of Susanville, as set forth in the proposed Ordinance attached hereto as "Exhibit A" and incorporated herein (the "Ordinance"); and

**WHEREAS**, in order for the Sales Tax to become effective, it must be approved by a majority vote of the electorate; and

**WHEREAS**, the Sales Tax is a general tax, the revenue from which will be placed in the County's general fund and will be used for unrestricted general revenue purposes; and

**WHEREAS**, pursuant to Elections Code Section 9603, the Board of Supervisors has also determined to submit to the voters of the County of Lassen, including those within the City of Susanville, concurrent with the proposed Ordinance, an advisory measure concerning the potential use of the proceeds of the Sales Tax, if approved; and

**WHEREAS**, the board of supervisors would like to know from its constituents whether or not 75% of the increased revenue received as a result of adoption of the tax measure should be used exclusively for public safety budgets and added to, and not replace, current public safety budgets (defined as average expenditures in 2015-2016 through 2017-2018), public safety being defined as Juvenile Hall, Probation, Sheriff-Jail, Public Defender, Victim Witness, District Attorney, Sheriff-Patrol/Coroner, Sheriff-Animal Control, Sheriff-Dispatch, Jail-Physician/Medical, Emergency Services, Sheriff-Court Security, Code Enforcement, Fire Protection and Police Protection; and

**WHEREAS**, pursuant to Proposition 218, any general tax measure submitted to the voters must be consolidated with a regularly scheduled statewide primary or statewide general election; and

**WHEREAS**, the next regularly scheduled statewide primary election is June 5, 2018; and

**WHEREAS**, the board of supervisors is authorized to request that this election be consolidated with other elections to be held on June 5, 2018, in the same territory (California

Elections Code Section 10400 *et seq.*); and

**WHEREAS**, to minimize the expense of conducting this election, the board of supervisors desires to consolidate this election with the June 5, 2018, statewide primary election; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Lassen as follows:

**Section 1.** The foregoing recitals are true and correct, and the Board of Supervisors of the County of Lassen so finds and determines.

**Section 2.** The Board of Supervisors of the County of Lassen, pursuant to its right and authority, does call an election and orders submitted to the voters of the County of Lassen, including within the City of Susanville, at that election to be held and consolidated with the Statewide Primary Election, on Tuesday, June 5, 2018, the following questions:

<u>BALLOT MEASURE #</u>	YES
Shall an ordinance be adopted authorizing the County of Lassen to collect a three-quarters of one percent sales tax (Transactions and Use Tax) for unrestricted general revenue purposes?	NO
<u>ADVISORY VOTE ONLY</u>	YES
If the voters of the County of Lassen approve a three-quarters of one-percent general sales tax increase, should 75% of the revenue obtained from the three-quarter percent sales tax be used exclusively for public safety and added to, not replace, current public safety budgets?	NO

**Section 3.** The Ordinance authorizing the Sales Tax to be submitted to the voters is set forth in Exhibit A. The Board of Supervisors of the County of Lassen hereby approves the ordinance, the form thereof, and its submission to the voters of the County at the June 5, 2018, statewide primary election, as required by Revenue and Taxation Code Section 7285. If a simple majority of the qualified voters voting on the Ordinance shall vote in favor thereof, the Ordinance shall be deemed adopted and shall be effective in accordance with its terms.

**Section 4.** The Auditor of the County of Lassen is hereby authorized and directed to prepare and file with the elections official, pursuant to Elections Code section 9160(c), a statement of the fiscal impact to the County government if the measure contained in Section 2 hereof is adopted by the voters.


The foregoing Resolution was adopted at a regular meeting of the Board of Supervisors of the County of Lassen, State of California, held on the 20<sup>th</sup> day of February, 2018, by the following vote:

AYES: Supervisors Gallagher, Teeter, Hemphill, Albaugh and Hammond.

NOES: None.

ABSTAIN: None.

ABSENT: None

  
CHRIS GALLAGHER, Chairman  
Lassen County Board of Supervisors

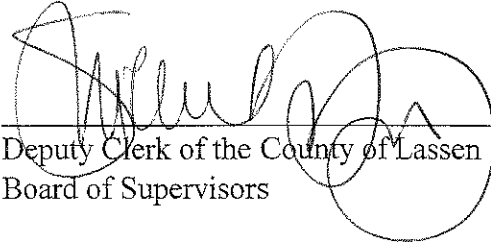
ATTEST:

JULIE BUSTAMANTE  
Clerk of the Board

BY: 

Michele Yderraga, Deputy Clerk of the Board

I, Michele Yderraga, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing resolution and Agreement was adopted, by two-thirds vote, by the said Board of Supervisors at a regular meeting thereof held on the 20th day of February, 2018.

  
Deputy Clerk of the County of Lassen  
Board of Supervisors