

**RESOLUTION No. 2023-49**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF GRASS VALLEY CALLING A SPECIAL ELECTION ON  
NOVEMBER 7, 2023 TO CONSIDER A TRANSACTIONS  
AND USE TAX**

**WHEREAS**, the City Council desires to submit a general transactions and use tax ordinance (the “Ordinance”) for voter approval; and

**WHEREAS**, the Ordinance imposes a general tax (“Tax”), the revenues from which can fund firefighting personnel, wildfire risk land management, other fire safety measures, or any lawful purpose of the City; and

**WHEREAS**, the City Council desires to hold a special municipal election on November 7, 2023 (the “Election”); and

**WHEREAS**, Article XI of the Grass Valley City Charter provides that all elections shall be governed by the provisions of the Elections Code for the holding of elections in general law cities except as otherwise provided by the City Charter; and

**WHEREAS**, the City Council requests services from the Nevada County Clerk for the conduct of that election.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE  
CITY OF GRASS VALLEY AS FOLLOWS:**

1. **CALL OF SPECIAL MUNICIPAL ELECTION.** Pursuant to Article XI of the City Charter and the laws of the State of California applicable to general law cities, the City Council of the City of Grass Valley hereby calls and notices a Special Municipal Election to be held on Tuesday, November 7, 2023, to consider the following measure:

**Measure \_\_\_\_**

Shall the measure for such purposes as reducing the risk of catastrophic wildfire and extreme weather by funding additional firefighters, vegetation management, and emergency evacuation planning, or for other general governmental uses, by adopting a general, 1/2-cent sales tax raising about \$3.4 million yearly, with annual audits and a citizens’ oversight committee, effective for 10 years or until voters end it sooner, be adopted?	Yes <input type="checkbox"/>
	No <input type="checkbox"/>

This question requires the approval of a simple majority (50% plus 1) of those voting and the referenced Ordinance is attached hereto as Exhibit 1 and incorporated in this Resolution by this reference.

**2. REQUEST TO CONDUCT ELECTION AND CANVASS**

**RETURNS.** The Nevada County Board of Supervisors is hereby requested to authorize the Nevada County Registrar of Voters to render services necessary for the conduct of the Special Municipal Election this Resolution calls. Pursuant to Elections Code section 10402, the City Council hereby requests that the Nevada County Board of Supervisors consolidate the Special Municipal Election with any other election the Registrar of Voters is to administer on November 7, 2023 and order the Special Municipal Election to be conducted by the Nevada County Registrar of Voters. The City Council acknowledges and requests that the consolidated election be held and conducted in the manner prescribed in Elections Code section 10418. The ballots to be used in the election shall be in form and content as required by law.

The City Clerk is authorized and directed to work with the Nevada County Registrar of Voters and to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia as needed to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections. Pursuant to Elections Code section 10002, the City will reimburse Nevada County for the actual cost incurred in conducting the election upon receipt of a bill stating the amount due.

The notice of the time and place of holding the election is hereby given, and the City Clerk and Nevada County Registrar of Voters are authorized to give further notice of the election, as required by law, and the City Clerk shall forward a certified copy of this resolution to the Clerk of the Nevada County Board of Supervisors not later than 88 days before November 7, 2023.

**3. IMPLEMENTATION.** The City Clerk is directed to file certified copies of this Resolution with the Nevada County Board of Supervisors, with a copy to the Nevada County Registrar of Voters, pursuant to Elections Code section 10402. The City Clerk is further authorized and directed to perform all other acts necessary or required by law to implement this Resolution and related to the Special Election.

**4. IMPARTIAL ANALYSIS.** That the City Council directs the City Clerk to transmit copies of the measures to the City Attorney. The City Attorney shall prepare an impartial analysis of each measure showing the effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be filed by the date set by the City Clerk.

**5. BALLOT ARGUMENTS.** Members of the City Council are hereby authorized to prepare a written argument, not to exceed 300 words, in favor of the measure on behalf of the City Council, as specified in section 9282 of the California Elections Code.

Arguments against the Measure may not exceed 300 words and must be submitted to the City Clerk in compliance with sections 9282 and 9283 of the California Elections Code by the deadline established by the City Clerk.

Rebuttal arguments are authorized and may not exceed 250 words and must be submitted to the City Clerk as specified in section 9285 of the California Elections Code.

6. **FISCAL EMERGENCY.** The Council finds that unless it takes urgent action by placing this general tax measure on the ballot at the November 7, 2023 special election, the Grass Valley Fire Department will lack necessary funding for fire personnel and land management required to combat wildfires and extreme weather conditions and to fund other city services. Accordingly the City Council hereby declares an emergency pursuant to the California Constitution, article XIII C, section 2, subdivision (b).

7. **CEQA.** The adoption of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq. (“CEQA”) and 14 Cal. Code Reg. §§ 15000 et seq. (“CEQA Guidelines”). The calling and noticing of a Special Municipal Election is not a project within the meaning of CEQA Guidelines section 15378, subsection (b)(4) [funding of unspecified projects] and section 15061, subsection (b)(3) [common sense exemption]. While some expenditures of the proceeds of the tax might have impacts on the environment, it would be unduly speculative to identify and evaluate those impacts now. That analysis will be more usefully done when the projects to be funded are selected and defined.

8. **CERTIFICATION.** The City Clerk of the City of Grass Valley shall certify to the passage and adoption of this resolution and its approval by the City Council and shall cause the same to be listed in the records of the City.

9. **SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The City Council of the City of Grass Valley hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

10. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption as a measure affecting an election.

PASSED AND ADOPTED by a unanimous vote of all members of the City Council of the City of Grass Valley present as required California Constitution, article XIII C, section 2, subdivision (b) and by a two-thirds vote of all its members as required by Revenue & Taxation Code section 7285.9, on this July 25, 2023, by the following vote:

AYES: Councilmembers  
NOES: Councilmembers:  
ABSENT: Councilmembers:  
ABSTAIN: Councilmembers:

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Jan Arbuckle, Mayor

ATTEST:

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Taylor Day, City Clerk

APPROVED AS TO FORM:

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Michael G. Colantuono, City Attorney