CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE []

The Sutter Creek City Council has placed Measure [] on the November 5, 2024 ballot. If approved by voters, Measure [] would generate additional municipal revenues by imposing a one-and-a-half percent local add-on transactions and use tax.

A "transactions and use" tax is often referred to as a "sales" tax. When such a tax is charged, it is added to every dollar charged for taxable items sold. Retailers collect the tax and forward it to the California Department of Tax and Fee Administration, which allocates the tax revenue to the city.

If approved, Measure [] would generate an estimated \$870,000 annually in revenue for city government. Because Measure [] does not limit the use of tax revenue to a specific purpose, the city may use the revenue for a variety of purposes, including improving aging infrastructure, repairing potholes, maintaining city roads, and repairing storm drains. Tax funds may also be used to protect public safety by maintaining rapid emergency response times, attracting and retaining qualified police officers for police patrols, and managing flammable brush and vegetation to prevent wildfires.

If voters approve Measure [], the transactions and use tax would be subject to independent annual financial audits. The tax would be charged unless voters repeal or reduce it by a future initiative measure.

A "Yes" vote for Measure [] is a vote to approve the imposition of the transaction and use tax.

A "No" vote is a vote against the imposition of the tax.

Measure [] would be approved if it receives a simple majority of "Yes" votes.