

#### **Attachment 4: Summary of Vacancy Tax public comments received March-July 2023**

Since the publication of the March 28, 2023 Town Council meeting agenda, The Town has received ninety-five public comments submitted by 86 unique individuals and organizations in regards to the vacancy tax options analysis and the Town's potential consideration of a vacancy tax.

Eight (8.4%) comments indicated the commenter is in favor of a potential vacancy tax and 87 (91.6%) indicated they were opposed. Many commentors self-identified as second homeowners in Truckee. Of the 95 comments, only one specifically addressed a commercial vacancy tax. The remainder either referred specifically to a residential vacancy tax or did not specify.

For the comments in opposition of the vacancy tax, staff identified 13 themes, with many comments mentioning more than one theme. These themes are summarized below:

- Second homeowners are already taxed/this tax would be unequal because it only applies to vacation homes/taxation without representation – 47
- Second homeowners use fewer community resources than full time residents – 26
- Property rights/ Don't want the Town of Truckee to control how they use their home – 24
- Unwise use of Town funds – 22
- Suggest vacancy tax would be illegal/refer to current lawsuit in other jurisdictions – 22
- Vacancy tax hasn't been proven successful/won't make a difference – 18
- Some homes or neighborhoods were not intended for full time use – 9
- Concerns with monitoring and/or enforcement – 8
- Not all second homeowners can afford to pay the tax – 8
- Not the Truckee Way/Vacancy tax is a big city solution – 7
- Vacancy Tax would lower property values/loss of property taxes – 6
- Express general opposition – 6
- Oppose for commercial properties – 1

For the comments expressing support for a potential vacancy tax, staff identified 5 themes, with many comments mentioning more than one theme. These themes are summarized below:

- General support – 5
- Vacancy tax has been successfully implemented in other jurisdictions – 2
- Vacancy tax would support community needs – 2
- A vacancy tax should include an income qualification (i.e. exempt households below a certain income) – 1
- Truckee should follow the precedent set of other cities with a vacancy tax – 1