

**TOWN OF TRUCKEE  
CALIFORNIA**

**RESOLUTION 2024-48**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE  
CALLING FOR THE PLACEMENT OF A GENERAL TRANSACTIONS AND  
USE TAX ON THE NOVEMBER 5, 2024 GENERAL ELECTION BALLOT**

**WHEREAS**, the Town Council of the Town of Truckee ("Town") is authorized to levy a Transactions and Use Tax ("sales tax") for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIII C, section 2 of the California Constitution; and

**WHEREAS**, pursuant to California Election Code Section 9222, the Town Council has authority to place local measures on the ballot to be considered at a General Election; and

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

**WHEREAS**, the Ordinance imposes a general tax ("Tax"), the revenues from which can fund Town essential services and infrastructure projects such as public safety, environmental improvement and protection, river, creek, and lake restoration, expanded transit services and alternative transportation options, work force housing programs, 2040 General Plan Implementation, or any other lawful purpose of the Town; and

**WHEREAS**, proceeds from the tax will be placed in the Town's General Fund to ensure that visitors and second homeowners pay their fair share to support Town Essential Services and Projects or any other lawful purpose of the Town; and

**WHEREAS**, essential purchases like groceries and prescription medicine are exempt from sales tax, which helps ensure the tax is not a burden to those on fixed or limited incomes; and

**WHEREAS**, the Town Council requests services and assistance from the Nevada County Clerk for the conduct of the November 5, 2024 General Election;

**NOW THEREFORE, BE IT RESOLVED THAT THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:**

**SECTION 1. Incorporation of Recitals.** The foregoing recitals are true and correct and are hereby incorporated and made an operative part of this Resolution.

**SECTION 2.** The Town Council intends to adopt at a later date an ordinance to be submitted to the voters for approval, which would increase the Town's transactions and use tax rate by 0.5%. As required by Elections Code Section 13247, the abbreviated form of the tax measure to appear on the ballot is specified below in Section 3 of this Resolution. The tax measure shall be entitled the "Town of Truckee General Services Measure."

**SECTION 3. Call for Measure.** The Town Council, pursuant to California Elections Code section 9222, Government Code section 53724, Revenue and Taxation Code section 7285.9 and any other applicable requirements of the laws of the State of California relating to the Town, by a two-thirds (2/3) vote of all members, hereby orders that the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this resolution. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 5, 2024, in addition to any other matters required by law, there shall be printed substantially the following abbreviated form of the Measure and ballot question:

Truckee Town Essential Services Measure ____	Yes	No
<i><b>Truckee Essential Services Measure.</b> To protect essential services such as keeping public areas, facilities, and parkways safe, clean and well maintained; protecting creeks and waterways from pollution; preparing for wildfires and natural disasters; expanding transit services like TART Connect; and for general government use, shall the Town of Truckee measure be adopted establishing a 1/2% sales tax, providing approximately \$3,500,000 annually until ended by voters, with independent audits and all funds locally controlled?</i>		

This question requires the approval of a simple majority (50% plus 1) of those voting.

**SECTION 4. Conduct of Election.** The Town Clerk is authorized, instructed, and directed to work with the Nevada County Registrar of Voters to take any and all steps necessary to hold the election and procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order 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.

**SECTION 5. Costs.** That the Town of Truckee recognizes that additional costs may be incurred by the County by reason of inclusion of this measure and agrees to reimburse the County for such costs as required by law.

**SECTION 6. Impartial Analysis.** Pursuant to Elections Code section 9280, the Town Council hereby directs the Town Clerk to transmit a copy of the Measure to the Town Attorney. The Town 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 Town Clerk.

**SECTION 7. Ballot Arguments.** Members of the Town Council are hereby authorized to prepare a written argument, not to exceed 300 words, in favor of the measure on behalf of the Town 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

Town Clerk in compliance with sections 9282 and 9283 of the California Elections Code by the deadline established by the Town Clerk. Rebuttal arguments are authorized and may not exceed 250 words and must be submitted to the Town Clerk as specified in section 9285 of the California Elections Code.

**SECTION 8. Noticing.** Notice of the election is hereby given and the Town Clerk and Nevada County Registrar of Voters are authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

**SECTION 9. Placement on the Ballot.** The full text of the Measure shall not be printed in the voter information guide, and a statement shall be printed on the ballot pursuant to Elections Code Section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the Town Clerk.

**SECTION 10. Public Examination.** Pursuant to Elections Code section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The Town Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

**SECTION 11. California Environmental Quality Act.** The Town Council hereby finds and determines that the Measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment, and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") and the State CEQA Guidelines, Section 15378(b)(5).

**SECTION 12. Filing with County.** The Town Clerk shall, not later than the 88th day prior to the General Election to be held on Tuesday, November 5, 2024, file with the County Clerk - Registrar of Voters of the County of Nevada, State of California, a certified copy of this Resolution.

**SECTION 13. Certification.** The Town Clerk of the Town shall certify the passage and adoption of this resolution and its approval by the Town Council and shall cause the same to be listed in the records of the Town.

**SECTION 14. 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 Town Council of the Town of Town 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.

**SECTION 15. Resolution.** This Resolution shall become effective upon its adoption.

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The foregoing Resolution was introduced by Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_ at a Regular Meeting of the Truckee Town Council, held on the 25<sup>th</sup> day of June 2024 and adopted by the following vote:

Ayes:

Noes:

Absent:

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David Polivy, Mayor

**ATTEST:**

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Kelly Carpenter, MMC, Town Clerk