

**TOWN OF TRUCKEE
California**

RESOLUTION 2024-80

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE REGARDING THE
TRUCKEE TAX MEASURE CITIZENS OVERSIGHT BOARD**

WHEREAS; Measure V was enacted by Truckee voters in 2008 establishing a ½ percent sales tax for the purpose of paving, repairing and improving the Town of Truckee's ("Town") roads to enhance roadway safety for drivers, bicyclists and pedestrians including related upgrades to drainage to protect water quality; and

WHEREAS; Measure R was enacted by Truckee voters in 2014 establishing a ¼ percent sales tax for the purpose of constructing, repairing, paving, and improving the Town's trails; and

WHEREAS; Both Measures require the establishment of a citizen's oversight board that shall have the responsibility of auditing the road/trail projects funded by these Measures to ensure that the use of the funds is in accordance with the approved ballot measures and in conjunction with the annual audit of the Town's finances; and

WHEREAS; Measure V funds were expended for the first time in the Fiscal Year of 2009/2010 which necessitated the formation of the Oversight Board in 2010; and

WHEREAS; Measure R funds were expended for the first time in the Fiscal Year of 2014/2015 which necessitates the formation of the Oversight Committee in 2015; and

WHEREAS; At the January 13, 2015 meeting, the Truckee Town Council authorized the consolidation of the Measure V and Measure R Citizens Oversight Boards to improve efficiencies without jeopardizing the citizens oversight; and

WHEREAS; the Truckee Town Council adopted Resolution 2015-04 to form the Truckee Tax Measure Citizens Oversight Board ("Board") so that its membership and purpose are clearly defined; and

WHEREAS; Measure K was approved by Truckee voters in November 2020 to increase the Town's Transient Occupancy Tax from a rate of 10 percent to 12 percent. It only applies to hotel and short-term rental guests and provides local funding for general Town services such as affordable and achievable housing, open space preservation and wildfire preparation; and

WHEREAS; Measure R expired on September 30, 2024. Measure U was approved by Truckee voters in June 2022 which renewed Measure R's existing ¼ percent trail sales tax to a ½ percent trails sales tax for the purpose of constructing, repairing, paving, and improving the Town's trails; and

WHEREAS; Measure E was approved by Truckee voters in November 2024 establishing a ½ percent sales tax to protect the Town's 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; and

WHEREAS; Town Council desires to expand the role of the Truckee Tax Measure Citizens Oversight Board to include the oversight of expenditures from Measures U, R, and E.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF TRUCKEE DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Resolution 2015-04 is hereby rescinded.

SECTION 2. The Board is hereby continued in existence. The purpose of the Board shall be to meet annually to audit the projects and expenditures funded by Measures V, R, and U to ensure that the use of the funds is in accordance with the approved ballot measures. This review shall occur in conjunction with the annual audit of the Town's finances. The Board shall also receive a report of where Measure K and E funds were expended.

SECTION 3. The Board shall be subject to the Brown Act and all meetings will be public.

SECTION 4. The Board shall have either five or seven members as determined by the Town Council. Members shall be appointed by the Town Council and shall serve four-year terms, which may be staggered.

SECTION 5. The Board shall meet annually, and the findings of the Board will be advisory to the Truckee Town Council and reviewed in conjunction with the Town's annual audit.

SECTION 6. For the purpose of their review, the Truckee Tax Measure Citizens Oversight Committee shall utilize audited financial information on actual expenditures and refer first to the Measure V, R, K, U and E ballot language and then for additional guidance to Resolution 2008-45 placing Measure V on the ballot and the Official Argument in Favor of Measure V; Resolution 2014-08 placing Measure R on the ballot and the Official Argument in Favor of Measure R; Resolution 2020-69 placing Measure K on the ballot and the Official Argument in Favor of Measure K; Resolution 2022-19 placing Measure U on the ballot and the Official Argument in Favor of Measure U; and Resolution 2024-48 placing Measure E on the ballot and the Official Argument in Favor of Measure E.

SECTION 7. As directed by the Town Manager, appropriate staff shall provide the necessary support to the Board to facilitate the efficient completion of their responsibilities.

The foregoing resolution was introduced by _____, seconded by _____, at a regular meeting of the Truckee Town Council, held on the 10th day of December, 2024, and adopted by the following vote:

AYES:

NOES:

ABSENT:

David Polivy, Mayor

ATTEST:

Kelly Carpenter, Town Clerk