
MEASURE F

PROPOSAL TO REAUTHORIZE THE TRANSIENT OCCUPANCY TAX FOR THE NORTH LAKE TAHOE TRANSIENT OCCUPANCY TAX AREA

NORTH LAKE TAHOE T-O-T CONTINUATION MEASURE WITH NO TAX INCREASE. To reduce traffic congestion/tourist impacts, support transportation services, build/maintain local bike trails, parks, indoor recreation opportunities, sidewalks, and beaches, and other public services, shall Placer County continue for 10 additional years, with no increase, the existing 2% North Lake Tahoe portion of the Transient Occupancy Tax – paid only by lodging guests, not by local taxpayers – with annual independent audits, continued local oversight, and all funds exclusively for North Lake Tahoe?

YES _____

NO _____

IMPARTIAL ANALYSIS BY PLACER COUNTY COUNSEL

The County of Placer collects a transient occupancy tax on occupancy of overnight lodging within the County of Placer. A Transient Occupancy Tax (TOT) is a general tax that is charged for the privilege of occupancy in any hotel or motel.

The TOT rate for the County as a whole is 8%, but in 1996 the rate was increased by 2% to 10% in that portion of Placer County described as the "North Lake Tahoe Transient Occupancy Tax Area." The additional 2% of the 10% rate was subsequently extended by the voters in 2002, and will expire on September 20, 2012, unless an additional extension is approved by the voters.

If the current measure is passed, the TOT rate would remain at 10% in the North Lake Tahoe Transient Occupancy Tax Area for an additional ten years. The County states that the tax proceeds from the 2% increase (over the existing 8% county-wide rate) would be used to reduce traffic congestion/tourist impacts, support transportation services, build/maintain local bike trails, parks, indoor recreation opportunities, sidewalks, beaches, and other public services.

The TOT tax is authorized by Revenue & Taxation Code section 7280 et seq. Since this is a general tax, the measure will pass if approved by more than 50% of those voting on the measure.

A "Yes" vote is a vote to authorize continuing the 2% increase of the 10% TOT tax in the North Lake Tahoe Transient Occupancy Tax Area.

A "No" vote is a vote against continuing the increased tax in the North Lake Tahoe Transient Occupancy Tax Area, which would result in an 8% TOT rate for this area.

This analysis is submitted by the Office of the County Counsel of Placer County, pursuant to the requirements of section 9160 of the Elections Code of the State of California.

Anthony J. La Bouff
County Counsel

By: Brian R. Wirtz
Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE F

In 1996, the voters of North Lake Tahoe approved a local 2% Transient Occupancy Tax (TOT) paid only by visitors who spend the night at local lodging.

Over the past 15 years, \$30 million dollars collected from the 2% TOT has been used to secure matching grant funds from state, federal, county and local sources to generate \$160 million dollars to support public improvement projects and services that could not otherwise be afforded.

This local source of revenue is set to expire September 2012 unless renewed by voters.

Many of us choose to live in North Lake Tahoe because it offers a high quality of life and outstanding community services. TOT Funds have helped:

- Build Bike Trails –on the West Shore, Midway Bridge to Squaw Valley, Tahoe City Lakeside, and those being planned on the North Shore, Northstar/Martis Valley, and along the Truckee River
- Improve Public Parks and the Lakeshore – such as Squaw Valley Community Park, Commons Beach and Tahoe Vista Recreation Area
- Support Public Infrastructure – such as Tahoe City and Kings Beach sidewalk projects, North Tahoe Events Center, Tahoe Maritime Museum and the Historic Fish Hatchery Interpretive Center

- Increase Transportation Services -- including airport and free night time shuttles and bus shelters

We conducted a community survey to determine whether our voters would support continuing a North Lake Tahoe No Tax Increase TOT Measure that tourists, not residents, would pay.

We learned that **85%** of those surveyed support continuing our TOT at the same rate for an additional 10 years. If approved, funds from a Measure F renewal will help:

- ***Maintain public beaches and shoreline recreational areas***
- ***Maintain existing bike trails, parks and public facilities***
- ***Help create local jobs***
- ***Avoid impacts on natural habitats***
- ***Insure Visitor Tax with Local Approval, Local Input, Local Projects***

Please join us and vote Yes on Measure F.

Ron Parson, President/CEO Granlibakken Resort
Stephanie Welsh Foucek, Principal, Tahoe Lake School
Dave Ferrari, G.M. Ferrari's Crown Resort
Randy Pomin, Owner – Pomin's Tahoe Hot Tubs
Jennifer Montgomery, Placer County Supervisor

**NO ARGUMENT AGAINST MEASURE F
WAS SUBMITTED BY THE DEADLINE**

RESOLUTION 2012-027

RESOLUTION ORDERING A COUNTY MEASURE TO REAUTHORIZE THE TWO PERCENT (2%) PORTION OF THE EXISTING TEN PERCENT (10%) NORTH LAKE TAHOE TRANSIENT OCCUPANCY TAX, TO SUNSET ON SEPTEMBER 30, 2022, TO BE PLACED ON THE BALLOT FOR THE STATEWIDE PRESIDENTIAL PRIMARY ELECTION TO BE HELD JUNE 5, 2012.

WHEREAS, a transient occupancy tax is collected on occupancy of overnight lodging within the County of Placer at a rate of eight percent (8%); and

WHEREAS, on March 26, 1996, the voters approved an increase in the rate of the transient occupancy tax from eight percent (8%) to ten percent (10%) for that portion of Placer County legally described as the "North Lake Tahoe Transient Occupancy Tax Area", effective October 1, 1996, and expiring on September 30, 2002. On March 5, 2002, the voters reauthorized the ten percent (10%) North Lake Tahoe transient occupancy tax for an additional 10 years, effective October 1, 2002, and expiring on September 30, 2012; and

WHEREAS, the two (2%) percent increase in the transient occupancy tax approved on March 5, 2002, will expire unless re-authorized by the voters;

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Placer, State of California, that:

- 1) The Board of Supervisors proposes a reauthorization of the transient occupancy tax, a general tax, for that portion of Placer County legally described as the "North Lake Tahoe Transient Occupancy Tax Area" at the rate of ten (10%) percent for a period of ten additional years commencing on October 1, 2012, as set forth in Exhibit "A" attached herein; and
2) The Board of Supervisors orders that the following question be placed as a County Measure within the North Lake Tahoe Transient Occupancy Tax Area on the ballot of the Presidential Primary Election to be held June 5, 2012:

NORTH LAKE TAHOE T-O-T CONTINUATION MEASURE WITH NO TAX INCREASE. To reduce traffic congestion/tourist impacts, support transportation services, build/maintain local bike trails, parks, indoor recreation opportunities, sidewalks, and beaches, and other public services, shall Placer County continue for 10 additional years, with no increase, the existing 2% North Lake Tahoe portion of the Transient Occupancy Tax – paid only by lodging guests, not by local taxpayers – with annual independent audits, continued local oversight, and all funds exclusively for North Lake Tahoe?

Section 4.16.030B of Chapter 4 of Article 4.16 of the Placer County Code shall be amended to read as follows:

Chapter 4: Revenue and Finance
Article 4.16: Uniform Transient Occupancy Tax

4.16.030: Imposition–Amount–Where payable

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B. Effective October 1, 2002 2012 and sunsetting September 30, 2012 2022, for the privilege of occupancy in any hotel located in that portion of Placer County legally described in subsection D of this section as the "North Lake Tahoe Transient Occupancy Tax Area," each transient is subject to and shall pay a tax in the amount of ten (10) percent of the rent charged by the operator. The two percent increase incorporated herein is a general tax.

Attachment 1 [Exhibit A] – Legal Description
Attachment 2 – Tahoe TOT Map [If you desire a copy of the map, please call the Office of Elections at 530-886-5650 and a copy will be mailed to you.]

The following RESOLUTION was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held January 24, 2012, by the following vote on roll call:

Ayes: WEYGANDT, HOLMES, UHLER, MONTGOMERY
Noes: NONE
Absent: DURAN

Signed and approved by me after its passage.

Jennifer Montgomery
Chairman, Board of Supervisors

Attest:
Clerk of said Board
Ann Holman

MEASURE F RESOLUTION
CONTINUED ON NEXT PAGE

**MEASURE F RESOLUTION
CONTINUED**

EXHIBIT A

The legal description of the "North Lake Tahoe Transient Occupancy Tax Area" is as follows:

Beginning at the southwest corner of Section 30, T14N, R16E, M.D.B.&M. being a point on the Placer-El Dorado County line, and running thence north along section lines to the northwest corner of Section 6, T15N, R16E, M.D.B.&M., being a point on the south line of Section 36, T16N, R15E; thence east along the south line of said Section 36 to the southeast corner thereof; thence north along section lines to the quarter-section corner on the east line of Section 25 of the last mentioned township and range; thence westerly along the east-west centerlines (the half section lines) of Sections 25, 26 and 27 of the last mentioned township and range 2-3/4 miles more or less to an intersection with a branch of the North Fork of the American River located in said Section 27; thence northwesterly and westerly along said branch and said river, 9-1/2 miles more or less to the north-south centerline of Section 20, Township 16 North, Range 14 East M.D.B.&M.; thence north along the north-south centerline of Sections 20, 17, 8, and 5 of said township and range and along the north-south centerline of Sections 32 and 29 Township 17 North Range 14 East, M.D.B.&M. to the north line of Placer County; thence easterly along the north line of Placer County to the northeast corner of said county, a point on the east line of the state of California; thence south along the east line of the state of California; and the east line of Placer County to the southeast corner of said county;

thence west and south along the south line of Placer County to the point of beginning.

The legal description of the "Western Slope Transient Occupancy Tax Area" is as follows:

All that portion of the unincorporated area of the county of Placer, state of California that lies West of the following described line: Beginning at the southwest corner of Section 30, T14N, R16E, M.D.B.&M. being a point on the Placer-El Dorado County line, and running thence north along section lines to the northwest corner of Section 6, T15N, R16E, M.D.B.&M., being a point on the south line of Section 36, T16N, R15E; thence east along the south line of said Section 36 to the southeast corner thereof; thence north along section lines to the quarter-section corner on the east line of Section 25 of the last mentioned township and range; thence westerly along the east-west centerlines (the half section lines) of Sections 25, 26 and 27 of the last mentioned township and range 2 3/4 miles more or less to an intersection with a branch of the North Fork of the American River located in said Section 27; thence northwesterly and westerly along said branch and said river, 9 1/2 miles more or less to the north-south centerline of Section 20, Township 16 North, Range 14 East M.D.B.&M.; thence north along the north-south centerline of Sections 20, 17, 8, and 5 of said township and range and along the north-south centerline of Sections 32 and 29 Township 17 North Range 14 East, M.D.B.&M. to the north line of Placer County. (Ord. 5006-B (part), 1999: prior code §21.3)

Tahoe TOT Map

[If you desire a copy of the map, please call the Office of Elections at 530-886-5650 and a copy will be mailed to you.]