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**MEASURE A**

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**PROPOSAL TO REAUTHORIZE THE INCREASE IN THE NORTH LAKE TAHOE TRANSIENT OCCUPANCY TAX**

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**To maintain North Lake Tahoe’s local critical quality of life services such as addressing workforce housing needs; reducing traffic congestion and trash/litter in public places/streets; maintaining public beaches/parks/trails/shoreline recreation areas; and other general services, shall a measure continuing – without increasing – the existing 2% North Lake Tahoe hotel tax paid only by hotel/short-term rental guests, generating approximately \$4,000,000 annually until ended by voters with oversight, and all funds exclusively for North Lake Tahoe, be adopted?**

**YES**   

**NO**   

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**COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE A**

The Transient Occupancy Tax (TOT) is a general tax that is applied to amounts collected from visitors to the area for their rentals of overnight lodging accommodations. The tax is remitted to the County of Placer by the lodging accommodation owners.

Currently, the county collects a base level Transient Occupancy Tax countywide in an amount of 8%. In 1996, the voters approved a 2% increase in the TOT in the North Lake Tahoe Transient Occupancy Tax Area (Tahoe TOT Area), for a total of 10%. The additional amount was reauthorized by the voters in 2002 and then again in 2012, and will expire on September 30, 2022, unless it is again reauthorized. The Tahoe TOT Area is generally located east of Emigrant Gap in the county. A legal description and map of the precise area is on file with the Clerk of the Board.

The additional revenues from the Tahoe TOT Area have been directed by the County of Placer Board of Supervisors for programs that promote the economic welfare of the North Lake Tahoe area, including workforce housing, construction and maintenance of recreation opportunities and visitor serving facilities, destination marketing, infrastructure development, and public improvements. However, the TOT and this proposed increase are general taxes and may be deposited into the

county's general fund and used for any purpose at the discretion of the Board of Supervisors.

The Board of Supervisors, by unanimous vote, adopted a resolution on February 22, 2022, to place on the ballot the question of whether to reauthorize the additional 2% of the TOT collected only in the North Lake Tahoe area.

A "Yes" vote by a majority of the voters will extend the additional 2% Transient Occupancy Tax in that portion of the county designated as the North Lake Tahoe Transient Occupancy Tax Area until it is ended by voters.

A "No" vote by a majority of the voters will indicate a lack of public support to continue collecting the additional 2% of the Transient Occupancy Tax in the North Lake Tahoe Transient Occupancy Tax Area. The additional 2% will cease to be collected by the county on September 30, 2022. The county will continue to collect the 8% Transient Occupancy Tax in North Lake Tahoe and throughout the County.

Karin E. Schwab, County Counsel

By Clayton T. Cook, Supervising Deputy County Counsel

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## ARGUMENT IN FAVOR OF MEASURE A

In 1996, voters of North Lake Tahoe approved a local 2% Transient Occupancy Tax (TOT) paid only by visitors who spend the night at local lodging - both in short-term rentals and hotels. Over the past 25 years, more than \$45 million dollars collected from the 2% TOT has been allocated to projects in our region and secured more than \$300 million in matching state and federal funding for projects we would not have otherwise been able to afford.

This local source of revenue is set to expire September 2022 unless renewed by voters.

Many of us choose to live in North Lake Tahoe because it offers a high quality of life and TOT funds directly support many projects that enhance quality of life in the community.

TOT Funds have previously helped:

- Build Trails
- Improve Public Beaches and Shoreline Recreation
- Address Traffic Congestion
- Support Public Infrastructure

A community survey was conducted to determine whether our voters would support continuing a North Lake Tahoe

TOT Measure that tourists, **not residents**, would pay. 81% of those surveyed support continuing our TOT at the same rate.

The funding from the 2% TOT is used exclusively for projects in our community and has oversight from a committee of North Lake Tahoe locals.

We know that it has become nearly impossible for people working in North Lake Tahoe to afford to live here and that is why addressing workforce housing needs has become a top priority for future TOT funding. It will also continue to be utilized for local priorities including trash and litter removal in our public spaces and streets, maintaining public beaches and shoreline, and reducing traffic congestion, among other quality of life services for North Lake Tahoe.

Please join us and vote Yes on Measure A.

Dee Byrne, President/COO Palisades Tahoe

Jim Phelan, Tahoe City Marina

Tony Karwowski, CEO/President North Lake Tahoe Resort Association

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## RESOLUTION 2022-027

**In the matter of:** A Resolution Ordering a County Measure to Reauthorize the Two Percent (2%) Portion of the existing 10 Percent (10%) North Lake Tahoe Transient Occupancy Tax to be placed on the ballot for the Statewide Direct Primary Election to Be Held on June 7, 2022

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held February 22, 2022, by the following vote:

Ayes: GORE, WEYGANDT, HOLMES,  
JONES, GUSTAFSON

Noes: NONE

Absent: NONE

Signed and approved by me after its passage.

Cindy Gustafson

Chairman, Board of Supervisors

Attest:

Megan Ward

Clerk of said Board

WHEREAS, a transient occupancy tax (TOT) is currently collected on occupancy of overnight lodging, such as hotel, motel, and short-term rental lodging guests, and is not a tax on local home or property owners, within the County of Placer at a rate of eight percent (8%);

WHEREAS, on March 26, 1996, the voters approved a 2% increase in the TOT rate, 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 (the "North Lake Tahoe TOT amount"). On March 5, 2002, the voters reauthorized the North Lake Tahoe TOT amount for 10 years, from 2002 to 2012. On June 5, 2012, the voters again reauthorized the North Lake Tahoe TOT amount for an additional 10 years, effective October 1, 2012 and expiring on September 30, 2022;

WHEREAS, the North Lake Tahoe TOT amount approved by voters on June 5, 2012 will expire unless re-authorized;

WHEREAS, the TOT is not a tax on local home or property owners and is paid by hotel, motel, and short-term rental lodging guests only;

WHEREAS, extending the previously voter-approved North Lake Tahoe TOT amount that visitors pay with no increase will maintain the beaches, parks, trails, and other local services used by visitors and residents alike, and it will

WHEREAS, while the tourism industry is critical to the North Lake Tahoe economy and accounts for 60% of local jobs, the County must address the impacts of tourism on local quality of life;

WHEREAS, it has become nearly impossible for people working in North Lake Tahoe to afford living in the area

and the need exists to address more housing options affordable for the local workforce;

WHEREAS, extending TOT funding would continue to address traffic congestion, protecting natural habitats, trash and litter removal, and keeping public spaces clean and safe for all among other quality of life services;

WHEREAS, existing TOT funding has accounted for approximately \$4 million annually in local funding that has been used to secure matching funds from the state and federal governments for more than \$300 million in local projects the County could not otherwise afford;

WHEREAS, funds from this measure will continue to require strict accountability provisions, including annual independent audits, public expenditure reports, and citizen review;

WHEREAS, Article XIII C of the California Constitution at Section 2(b) provides that no local government may extend a general tax unless and until that tax is submitted to the electorate and approved by a majority vote; and

WHEREAS, Government Code section 53723 provides that no local government may impose any general tax unless and until such general tax is submitted to the electorate of the local government and approved by a majority vote of the voters voting in an election on the issue; and

WHEREAS, Government Code section 53724 requires that any such general tax shall be proposed by an ordinance or resolution of the legislative body of the local government and that the ordinance or resolution proposing such tax shall include the type of tax and rate of tax to be levied, the method of collection, the date upon which an election shall be held on the issue, and shall be approved by a two-thirds vote of all members of the legislative body; and

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

1. The Board of Supervisors hereby orders the submission of an ordinance to the voters for that portion of Placer County legally described as the "North Lake Tahoe Transient Occupancy Tax Area" on the ballot of the Statewide Direct Primary Election to be held on June 7, 2022;

2. Pursuant to Elections Code sections 9140 and 13120, the following question shall be placed as a County Measure within the North Lake Tahoe Transient Occupancy Tax Area on the ballot:

**To maintain North Lake Tahoe's local critical quality of life services such as addressing workforce housing needs; reducing traffic congestion and trash/litter in public places/streets; maintaining public beaches/parks/trails/shoreline recreation areas; and other general services, shall a measure continuing - without increasing - the existing 2% North Lake Tahoe hotel tax paid only by hotel/short-term rental guests, generating approximately \$4,000,000 annually until ended by**

**voters with oversight, and all funds exclusively for North Lake Tahoe, be adopted?**

3. If approved by a majority of the electorate voting on the measure, the ordinance will re-authorize a transient occupancy tax rate of ten (10%) percent in the North Lake Tahoe area commencing on October 1, 2022 and shall remain in place until ended by voters.

4. The cost of including the Measure and consolidating the election with the June 7, 2022 Statewide Direct Primary Election shall be paid by the County.

5. The Chair of the Board, the County Executive Officer, or their designees, are hereby authorized to perform all acts necessary to place the ballot measure on the ballot.

6. Pursuant to Elections Code section 9160(b), the Board of Supervisors hereby directs County Counsel to prepare an impartial analysis of the proposed Measure. Arguments for and against the Measure may be filed and published consistent with Elections Code section 9162, et seq.

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER ORDAINS AS FOLLOWS:

Section 1: Placer County Code, Chapter 4, Article 4.16, Section 4.16.030 shall be amended as follows:

**4.16.030 Imposition-Amount-Where payable.**

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B. Effective October 1, 2012 ~~and sunseting September 30, 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 an additional two-percent tax for a total 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.

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Section 2: This ordinance is adopted pursuant to the Revenue and Taxation Code section 7280.

Section 3: Notwithstanding Elections Code section 9125, without a vote of the people, the County of Placer Board of Supervisors may further amend this ordinance in any manner that does not impose, extend, or increase the rate of the transient occupancy tax.

Section 4: This ordinance shall not become operative unless and until a majority of the electors voting on this ordinance approve the imposition of the tax at the election to be held on the June 7, 2022 Statewide Direct Primary Election.