

**RESOLUTION NO. \_\_\_\_\_-2024**

**A RESOLUTION OF THE FORT BRAGG CITY COUNCIL SUBMITTING A  
TRANSACTIONS AND USE TAX MEASURE AND A TRANSIENT  
OCCUPANCY TAX MEASURE TO THE VOTERS AT THE NOVEMBER 5,  
2024 GENERAL MUNICIPAL ELECTION, REITERATING THE CITY'S  
REQUEST THAT THE ELECTION BE CONSOLIDATED WITH OTHER  
ELECTIONS HELD ON THAT DATE AND TAKING CERTAIN RELATED  
ACTIONS**

**WHEREAS**, earthquakes and other natural disasters are inevitable in Fort Bragg, and the City's location increases the very real possibilities of being isolated or overlooked for larger communities in a catastrophe; and

**WHEREAS**, Fort Bragg needs resources to be able to prepare for these disasters and keep residents safe and connected to surrounding communities and emergency responders; and

**WHEREAS**, the City needs help maintaining 911 emergency response for fires and medical emergencies; and

**WHEREAS**, the City must be able to attract and retain experienced police officers, which we keep losing to other cities; and

**WHEREAS**, residents enjoy living in Fort Bragg because of its small town character, quality of life, and natural environment; and

**WHEREAS**, residents value City services such as 911 response, road and park maintenance, fire protection and disaster preparedness; and

**WHEREAS**, in a recent community survey, residents identified additional priorities they want addressed, such as keeping public spaces safe and clean, supporting local businesses, and funding programs to make housing more affordable; and

**WHEREAS**, in addition to the basic 1% sales and use tax levied by every city in California, many California cities have adopted transactions and use taxes, which are generally referred to by the public as "local sales taxes"; and

**WHEREAS**, Section 7285.9 of the Revenue & Taxation Code ("Section 7285.9") authorizes the qualified voters of the City to approve a transactions and use tax for general purposes by a majority vote of those casting ballots on the tax at an election; and

**WHEREAS**, in order for such a tax to be effective, the ordinance imposing the tax must be approved by a two-thirds vote of all members of the City Council; and

**WHEREAS**, in order to meet community demands for public safety services, workforce housing, and essential services the City Council desires give the voters the opportunity to approve a 0.375% transactions and use tax pursuant to Section 7285.9; and

**WHEREAS**, a 0.375% transactions and use tax is commonly referred to by the public as a “3/8¢ sales tax” because a 0.375% rate results in a tax of 3/8¢ per dollar spent by a consumer in a taxable transaction; and

**WHEREAS**, the City can use such a tax to fund its services, such as police and fire protection; 911 emergency medical response; natural disaster preparation; providing affordable workforce housing; addressing homelessness storm drain maintenance for clean water; recreation programs; and general government services; and

**WHEREAS**, pursuant to the Uniform Transient Occupancy Tax Ordinance of the City of Fort Bragg (Chapter 3.12 of Title 3 of the Fort Bragg Municipal Code), the City currently levies a transient occupancy tax for general purposes; and

**WHEREAS**, the transient occupancy tax is paid only by persons who exercise occupancy or are entitled to occupancy at a hotels or similar lodging in the City for a period of 30 consecutive calendar days or less, and is commonly referred to as a the City’s “hotel tax” or a “hotel bed tax;” and

**WHEREAS**, the people to whom the transient occupancy tax applies are commonly referred to as “hotel guests”; and

**WHEREAS**, the current rate of the transient occupancy tax is 12% of the room rent charged by the hotel operator; and

**WHEREAS**, in order to meet community demands for programs that reduce the impacts of tourists on the community and restore quality of life, the City Council desires give the voters the opportunity to approve an additional 2% transient occupancy tax; and

**WHEREAS**, if approved, the additional transient occupancy tax will be added to the City’s existing transient occupancy tax, resulting in a combined rate of 14%, and will be subject to all provisions of the Uniform Transient Occupancy Tax Ordinance of the City of Fort Bragg; and

**WHEREAS**, if the voters approve the additional 2% transient occupancy tax, the City Council desires to use tax proceeds to fund programs that reduce tourist impacts; programs that keep public spaces, parks, beaches, and bathrooms safe, clean, and free of litter; programs that support local businesses; and other general government services; and

**WHEREAS**, on June 24, 2024, by its Resolution No. 4806-2024, this Council called a general municipal election to be held on November 5, 2024 (the “Election”) for the purpose of electing municipal officers; and

**WHEREAS**, on that same date, by its Resolution No. 4807-2024, this Council requested that the Election be consolidated with the Statewide General Election; and

**WHEREAS**, the City Council desires to submit the new transactions and use tax and the additional transient occupancy tax to the voters at the Election.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Fort Bragg does hereby resolve, declare, determine and order as follows:

1. The recitals set forth above are true and correct.
2. Pursuant to Section 9222 of the Elections Code, Section 53723 of the Government Code and Section 7285.9 of the Revenue & Taxation Code, the transactions and use tax ordinance attached hereto as Exhibit "A" and incorporated herein by reference, (the "Transactions and Use Tax Ordinance") shall be submitted to the voters at the Election.
3. The question submitted regarding the Transactions and Use Tax Ordinance shall appear on the ballot as follows:

<b>Fort Bragg Public Safety, Workforce Housing, and Essential Services Measure.</b> Shall the measure providing Fort Bragg funding for city services, such police and fire protection; 911 emergency medical response; natural disaster preparation; providing affordable workforce housing; addressing homelessness; storm drain maintenance for clean water; recreation programs; and general government services by establishing a locally controlled 3/8c sales tax providing approximately \$800,000 annually until ended by voters; requiring independent audits and public disclosure of all spending, be adopted?	Yes	
	No	

4. Adoption of this measure requires a majority vote of those voting on the matter. The type of tax, rate of tax, and manner of collection are set forth in the Transactions and Use Tax Ordinance.
5. Pursuant to Section 9222 of the Elections Code and Section 53723 of the Government Code, the transactions and use tax ordinance attached hereto as Exhibit "B" and incorporated herein by reference, (the "Transient Occupancy Tax Ordinance") shall be submitted to the voters at the Election.
6. The question submitted regarding the Transient Occupancy Tax Ordinance shall appear on the ballot as follows:

<b>Fort Bragg Tourist Impact Reduction/Quality of Life Measure.</b> Shall the measure providing Fort Bragg funding to reduce tourist impacts; keep public spaces, parks, beaches, and bathrooms safe, clean, and free of litter; support local businesses; and other general government services by increasing a locally controlled transient occupancy (hotel) tax by 2% (paid only by hotel/lodging guests), providing approximately \$400,000 annually until ended by voters; requiring independent audits and public disclosure of all spending, be adopted?	Yes	
	No	

7. Adoption of this measure requires a majority vote of those voting on the matter. The type of tax, rate of tax, and manner of collection are set forth in the Transient Occupancy Tax Ordinance.
8. The City Clerk is instructed to transmit the Transactions and Use Tax Ordinance and the Transient Occupancy Tax Ordinance to the City Attorney along with a request that an impartial analysis be prepared pursuant to Elections Code Section 9280.
9. The City Council reiterates its prior call and order of the Election to be held in the City of Fort Bragg, California, on Tuesday, November 5, 2024.
10. The ballots to be used at the election shall be in form and content as required by law.
11. The City Clerk is authorized, instructed, and directed to coordinate with the County of Mendocino Registrar-Recorder/County Clerk to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the Election.
12. The polls for the election shall be open at seven o'clock a.m. on the date of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls shall be closed, pursuant to Elections Code Section 10242, except as provided in Elections Code Sections 14212 and 14401.
13. In all particulars not recited in this Resolution, the Election shall be held and conducted as provided by law for holding municipal elections.
14. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed, and directed to give further or additional notice of the Election in time, form and manner as required by law.
15. The City Council authorizes the City Clerk to take any necessary actions to administer the Election. All reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.
16. The City Council reiterates its request, pursuant to the requirements of Elections Code Section 10403, that the Board of Supervisors of the County of Mendocino consent and agree to the consolidation of the Election with the Statewide

Presidential Election on Tuesday, November 5, 2024.

17. The County Elections Department is authorized to canvass the returns of the General Municipal Election. The Election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The Election will be held and conducted in accordance with the provisions of law regulating the statewide election, including, without limitation Elections Code Section 10418.
18. The Board of Supervisors is requested to issue instructions to the Mendocino County Elections Department to take any and all steps necessary for the holding of the consolidated election.
19. The City recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for all costs.
20. The City Council reiterates each of the provisions of its Resolution No. 4807-2024 with respect to the Election.
21. The City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the Mendocino County Elections Department.
22. Pursuant to Section 9282 of the Elections Code of the State of California, the City Council, or any member or members of the City Council authorized by the body, or any individual voter who is eligible to vote on the measure or bona fide association of citizens, or any combination of voters and associations, may file a written argument, not to exceed 300 words in length, accompanied by the printed name(s) and signature(s) of the person(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers, for or against the measure. In the event that more than one argument for or against a measure is timely submitted, the City's elections official shall give preference and priority first, to arguments submitted by member(s) of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth in Section 9287 of the Elections Code.
23. Members of the City Council are authorized to submit a written argument in support of the measures submitted to the voters by this Resolution.
24. The City Council elects to authorize rebuttal arguments pursuant to Elections Code Section 9285. When the City's elections official has selected the arguments for and against the measure to will be printed and distributed to the voters, the elections official shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The author or a majority of the authors of an argument relating to the foregoing city measure may prepare and submit a rebuttal argument not to exceed two hundred and fifty (250) words in length. A rebuttal argument may not be signed by more than five (5) authors. The rebuttal arguments shall be filed with the City Clerk not more than ten (10) days after the final date for filing direct arguments. Rebuttal arguments shall be

printed in the same manner as direct arguments. Each rebuttal argument shall immediately follow the direct argument, which it seeks to rebut.

25. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

The above and foregoing Resolution was introduced by Councilmember \_\_\_\_\_, seconded by Councilmember \_\_\_\_\_, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg held on the 8<sup>th</sup> day of July, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSE:

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Bernie Norvell  
Mayor

ATTEST:

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Diana Sanchez  
City Clerk



Attachment "A"  
Transactions and Use Tax Ordinance



Attachment "B"  
Transient Occupancy Tax Ordinance



