

RESOLUTION NO. 2020-064

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF TRINITY**

**ORDERING A SPECIAL ELECTION AND CONSOLIDATING SAME WITH THE
NOVEMBER 3, 2020 GENERAL ELECTION. THE PURPOSE OF THE ELECTION IS
TO ENABLE THE VOTERS OF TRINITY COUNTY TO APPROVE OR REJECT AN
ORDINANCE IMPOSING AN ADDITIONAL HALF CENT SALES TAX TO BE USED
FOR LOCAL LAW ENFORCEMENT WITHIN TRINITY COUNTY.**

WHEREAS, the County of Trinity recognizes the vital need to procure funds to provide law enforcement services to protect its citizens; and

WHEREAS, Article XIIC of the California Constitution provides that no local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two- thirds (2/3rds) vote; and

WHEREAS, section 53721 of the Government Code provides that all taxes are either special taxes or general taxes, and that special taxes are taxes imposed for a specific governmental purpose; and

WHEREAS, section 53724 of the Government Code provides that any such special tax shall be approved by an ordinance or resolution of the legislative body of the local government by a two- thirds (2/3rds) vote of all members of the legislative body 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, and the date upon which an election shall be held on the issue; and

WHEREAS, the text of the Ordinance that is to be submitted to the voters is attached hereto as Exhibit A; and

WHEREAS, the Board concludes that under the circumstances the most appropriate date to order the election is November 3, 2020.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Trinity, State of California, pursuant to the provisions of Elections Code section 12001, hereby orders and proclaims that the question of whether a special half cent sales tax to be used for law local law enforcement shall be submitted to the voters of Trinity County at a special election, to be held and conducted on the 3rd day of November, 2020. The manner of holding the election and the procedure for voting for and against the question presented shall be as set forth in the Elections Code for a local county special election which is consolidated with a statewide consolidated general election.

BE IT FURTHER RESOLVED, that said special election shall be, and it is, hereby consolidated with the general election to be held on said day, and all precincts established and all election officers appointed for said statewide general election shall be the precincts and election officers for said special election, and said election officers shall conduct said election and make the return thereof according to law.

BE IT FURTHER RESOLVED, that Elections Code section 9160, et seq., shall apply to this special election.

BE IT FURTHER RESOLVED, that the following measure be submitted as a proposition on the ballot at said election, and that the Registrar of Voters be, and hereby is, instructed to place the measure on the ballot at said election in the following form:

Shall the County of Trinity adopt an ordinance amending section 3.24 of the Trinity County Code by imposing an additional half cent sales and use tax for the purpose of providing more funding to local law enforcement? The allocation of funds collected from the additional half cent sales and use tax shall be 67% to the Sheriff, 17% to the District Attorney and 16% to Probation.

Yes

No

BE IT FURTHER RESOLVED, the Board of Supervisors approves the ordinance amending Trinity County Code section 3.24 by imposing an additional half cent sale and use tax attached hereto as Exhibit A.

DULY PASSED AND ADOPTED this 4th day of August, 2020 by the Board of Supervisors of the County of Trinity by motion, second (Fenley/Morris), and the following vote:

AYES: Supervisors Morris, Fenley, Groves, Brown and Chadwick
NOES: None
ABSENT: None
ABSTAIN: None
RECUSE: None

/s/ Bobbi Chadwick
BOBBI CHADWICK, CHAIRMAN
Board of Supervisors
County of Trinity
State of California

ATTEST:

RICHARD KUHNS, PSY.D.
Clerk of the Board of Supervisors

By: /s/ Tina Duong
Deputy

Exhibit A

ORDINANCE NO. XXXX

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TRINITY AMENDING TRINITY COUNTY CODE SECTION 3.24 BY IMPOSING AN ADDITIONAL HALF CENT SALES AND USE TAX FOR LAW ENFORCEMENT

TO BE ORDAINED BY THE PEOPLE OF THE COUNTY OF TRINITY:

Section I: Trinity County Code Section 3.24 shall be amended to revise or add the following sections to read:

3.24.020 – Purpose

- C. To adopt a sales and use tax ordinance which imposes a one and one-quarter percent general tax and a one-half percent special tax for Law Enforcement and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes;
- E. Law Enforcement as used in this chapter is defined as the Sheriff's Office Patrol operations, the Sheriff's Office Jail operations, the operations of the District Attorney's Office and the operations of the Probation Department, currently including the Juvenile Hall.

3.24.030 – Sales tax-Imposition

- A. For the privilege of selling tangible personal property at retail a tax is imposed upon all retailers in the county at the rate of one percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the county on and after August 16, 1956, to and including June 30, 1972, and at the rate of one and one-quarter percent thereafter. Effective January 1, 2021 the tax rate shall become one and three-quarters percent with the first one and one-quarter percent being for general purposes and the additional one-half percent being for law enforcement.

3.24.060 – Use tax-Imposition

An excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after August 16, 1956, for storage, use or other consumption in the county at the rate of one percent of the sales price of the property to and including June 30, 1972, and at the rate of one and one-quarter percent thereafter. Effective January 1, 2021 the tax rate shall become one and three-quarters percent with the first one and one-quarter percent being for general purposes and the additional one-half percent being for law enforcement. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.24.085 – Distribution of Sales and Use Tax

A. The additional half percent sales and use tax shall be distributed to the following County departments based on the percentages noted.

- i. Sheriff/Jail – 67%
- ii. District Attorney – 17%
- iii. Probation – 16%

B. This distribution can be by a majority vote of the Board of Supervisors, with consultation with the Sheriff, District Attorney and Chief Probation Officer.

Section II: The remainder of Trinity County Code Section 3.24 will not be altered.

Section III: Passage of this ordinance shall be submitted to the voters of Trinity County at a special election to be held and conducted on the 3rd day of November 2020.

Section IV: This ordinance shall become effective immediately upon certification of the November 3, 2020 election results.

Introduced and submitted to the People of the County of Trinity as a ballot measure on the November 3, 2020 general election on August 4, 2020. This ordinance was approved by the following vote of the People.

YES: _____

NO: _____

ATTEST:

RICHARD KUHNS, PSY.D.
Clerk of the Board of Supervisors

By: _____
Deputy