



## Legislation Details (With Text)

**File #:** 18-150      **Version:** 1      **Name:**

**Type:** Action Item      **Status:** Advanced

**File created:** 2/20/2018      **In control:** BOARD OF SUPERVISORS

**On agenda:** 2/27/2018      **Final action:**

**Title:** (a) Consideration of an Ordinance Adding Article VII to Chapter 18 of the Lake County Code Imposing a General Transactions and Use Tax Establishing a General Tax of One and One-Half Percent in the Unincorporated Area of the County of Lake; (b) Consideration of a Tax Measure, a Transactions and Use Local Revenue Measure, for the June 5, 2018 General Election; and (c) Consideration of a Resolution Placing the Tax Ordinance and the Ballot Measure Statement on the June 5, 2018 Election.

**Sponsors:** County Counsel

**Indexes:**

**Code sections:**

**Attachments:** 1. General Tax Ordinance, 2. Resolution Calling Election

Date	Ver.	Action By	Action	Result
2/27/2018	1	BOARD OF SUPERVISORS	continued	Pass

## MEMORANDUM

**TO:** HONORABLE BOARD OF SUPERVISORS

**FROM:** Anita L. Grant, County Counsel

**DATE:** February 27, 2018

**SUBJECT:** (a) Consideration of an Ordinance Adding Article VII to Chapter 18 of the Lake County Code Imposing a General Transactions and Use Tax Establishing a General Tax of One and One-Half Percent in the Unincorporated Area of the County of Lake; (b) Consideration of a Tax Measure, a Transactions and Use Local Revenue Measure, for the June 5, 2018 General Election; and (c) Consideration of a Resolution Placing the Tax Ordinance and the Ballot Measure Statement on the June 5, 2018 Election.

## EXECUTIVE SUMMARY:

- a. On February 27, 2018, your Board may offer the above-described ordinance for passage. Pursuant to its terms, the ordinance will not become operative unless and until approved by a majority vote of the eligible voters of Lake County on June 5, 2018.
- b. If your Board determines to approve the ordinance, please then consider the language of the ballot question. The ballot question may not exceed 75 words. Below is a possible ballot

question. Your Board may alter the language in any way you choose on February 27; however, the question itself may not exceed 75 words. The ordinance will appear on the ballot as Measure “G”.

“To maintain and enhance public services and facilities such as libraries, roads, law enforcement, animal control, parks, museums, and for other general County purposes, shall Article VII be added to Chapter 18 of the Lake County Code imposing a one and one-half percent (1.50%) transactions and use tax (sales tax) for a ten-year period, with all proceeds placed in the County’s General Fund?”

Your Board may approve the language of the ballot question by motion.

- c. Once your Board has determined the appropriate language for the ballot question, the final step is your review of the Resolution Calling an Election to Submit to the Electors a Measure to Adopt an Ordinance Establishing a General Transactions and Use Tax in the Unincorporated Areas of the County of Lake. If acceptable, the resolution may be offered for passage. Thank you.

**FISCAL IMPACT:** ☒ None ☐ Budgeted ☐ Non-Budgeted

Estimated Cost:

Amount Budgeted:

Additional Requested:

Annual Cost (if planned for future years):

**FISCAL IMPACT (Narrative):** N/A - If approved, these documents merely put the measure on the ballot for voters to decide.

**STAFFING IMPACT (if applicable):** None

**RECOMMENDED ACTION:**

- a. On February 27, 2018, your Board may offer the above-described ordinance for passage. Pursuant to its terms, the ordinance will not become operative unless and until approved by a majority vote of the eligible voters of Lake County on June 5, 2018.
- b. If your Board determines to approve the ordinance, please then consider the language of the ballot question. The ballot question may not exceed 75 words. Below is a possible ballot question. Your Board may alter the language in any way you choose on February 27; however, the question itself may not exceed 75 words. The ordinance will appear on the ballot as Measure “G”.

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Your Board may approve the language of the ballot question by motion.

c. Once your Board has determined the appropriate language for the ballot question, the final step is your review of the Resolution Calling an Election to Submit to the Electors a Measure to Adopt an Ordinance Establishing a General Transactions and Use Tax in the Unincorporated Areas of the County of Lake. If acceptable, the resolution may be offered for passage. Thank you.