City Attorney's Impartial Analysis Measure ____ Three-Eighths-Cent Sales Tax Proposal

This measure was proposed by the City Council and would impose a three-eights percent (.375%) sales tax. The money from the tax would go into the City's general fund and could be used for general governmental uses such as reducing the risk of catastrophic wildfire and extreme weather by funding additional firefighters, vegetation management, and emergency evacuation planning.

The tax would be in addition to existing state and local sales taxes and would be collected along with them. It would only apply to purchases of things subject to existing sales taxes. For example, purchases of prescription drugs and most food would not be taxed.

The tax expires after 7 years and voters could reduce or repeal it sooner.

The City Council must adopt, after a noticed public hearing, a plan to spend tax proceeds and keep it on the City's website. An Independent Citizens' Advisory Committee will review the plan at least annually and recommend any changes to the City Council which must consider them in conjunction with the City's budget. Each year, the Independent Citizens' Advisory Committee will review an independent audit of tax receipts and how they are spent. The Council must discuss the audit results in public and keep them on the City's website.

A "yes" vote supports the tax; a "no" vote opposes it. A simple majority of votes (50% plus 1) will pass or defeat it.

Michael G. Colantuono

December 15, 2023

Grass Valley City Attorney

The above is an impartial analysis of Measure ____. A complete copy of the tax ordinance appears on the City's website at www.cityofgrassvalley.com. If you would like a copy of the ordinance, please call (530) 274-4310 and a copy will be mailed at no cost to you.