

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN SUBMITTING BALLOT MEASURE TEXT FOR THE CITY OF ROCKLIN TRANSIENT OCCUPANCY TAX (TOT) MEASURE TO THE VOTERS AT THE NOVEMBER 8, 2022 GENERAL MUNICIPAL ELECTION; DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS; ESTABLISHING REQUIREMENTS FOR FILING ARGUMENTS REGARDING THE CITY OF ROCKLIN TOT MEASURE

Whereas, pursuant to the requirements of the laws of the State of California and the Rocklin Municipal Code, the City Council has called and ordered a General Municipal Election to be held in the City of Rocklin on Tuesday, November 8, 2022, for the purpose of nominating candidates for two city council member vacancies, and submitting to the voters at said election a ballot measure pertaining to the City of Rocklin Transient Occupancy Tax ("Measure"); and

WHEREAS, the Measure is being proposed to provide funding that cannot be taken by the State of California, and the funding would be used for local City services, including but not limited to: police response; fire/EMS response; street and road repair; park maintenance; maintaining existing City programs and facilities; and other general government services; and

WHEREAS, the City Council desires to submit to the voters in the November 8, 2022, General Municipal Election, this Measure, along with arguments and rebuttals submitted in the timeframe prescribed by the California Elections Code; and

WHEREAS, the Measure is a general tax measure that must be approved by the electorate to be effective; and

WHEREAS, whenever a municipal ballot measure is authorized, California Elections Code Section 9280 et seq. provides that the City Council may direct the City Attorney to prepare an impartial analysis of the measure, and further provides requirements for primary arguments for and against the measure and rebuttal arguments.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rocklin as follows:

Section 1. The recitals set forth above are true and correct.

Section 2. The City Clerk is directed to submit the City of Rocklin's Transient Occupancy Tax Measure to the voters on the ballot in the form of the following question:

<p>Hotel and Lodging Definition and Tax Measure To maintain local funding for essential services including: Police and Fire/Emergency Medical Service response, street/road repair, and park maintenance in the City of Rocklin, shall a measure expanding the definition of hotel to include campgrounds, and increasing the existing Transient Occupancy Tax (paid by hotel/lodging guests) from</p>	<p>YES</p>

8% to 10%, providing an estimated \$300,000 annually, with independent audits, until ended by voters, be adopted?	NO
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Section 3. The City Council of the City of Rocklin orders the following particulars regarding completion of an impartial analysis and submittal of ballot arguments:

- A. Impartial Analysis. The City Attorney is directed to prepare an impartial analysis of the City of Rocklin Transient Occupancy Tax Measure in accordance with the provisions of Elections Code section 9280.
- B. Arguments. Pursuant to Elections Code section 9281 et seq.:
 - a. The City Council or members thereof are authorized to file written argument in favor of the City of Rocklin Transient Occupancy Tax Measure, accompanied by the printed name(s) and signature(s) of the author(s). The argument can be changed until and including the date fixed by the City Clerk.
 - b. Any individual voter who is eligible to vote on the Measure, or a bona fide association of citizens, or a combination of voters and associations, may file a written argument in favor or against the City of Rocklin Transient Occupancy Tax Measure. The argument can be changed until and including the date fixed by the City Clerk.
 - c. An argument shall not exceed 300 words in length.
 - d. The City Clerk shall follow California Elections Code, Sections 9281 through 9287 as applicable, in determining the printing of all arguments in favor and against the Measure.
 - e. Elections Code Section 9285 is adopted. The author or a majority of the authors of an argument relating to the Measure may prepare and submit a rebuttal argument or may authorize in writing another person or persons to prepare, submit, or sign the rebuttal argument. A rebuttal argument shall not exceed 250 words, and shall be filed with the elections official no later than 10 days after the final filing date for primary arguments.
- C. Timeline. Based on the time necessary to prepare and print the City Attorney impartial analysis, the arguments and rebuttals, and to permit the ten calendar day public examination period, as provided in Division 9, Chapter 3, Article 6 of the California Elections Code, commencing with Section 9295, for the November 8, 2022 election, the City of Rocklin adopts the following deadlines in concert with the Placer County Office of Elections:

August 12, 2022	City Attorney Impartial Analysis Due
August 12, 2022	Deadline for Primary Arguments For or Against Measure
August 13-22, 2022	10-day Public Examination Period

August 22, 2022	Deadline for Rebuttal Arguments
August 23- Sept. 1, 2022	10-day Public Examination Period

Section 4. The City Clerk is hereby directed to publish a synopsis of the Measure in accordance with California Elections Code Section 12111 at least one time not later than one week before the election in a newspaper of general circulation in the city

Section 5. The full text of the City of Rocklin Transient Occupancy Tax Measure Ordinance is attached hereto as Exhibit "A" and incorporated herewith by reference.

Section 6. The City Clerk shall file a certified copy of this Resolution with the Placer County Elections Office and is hereby authorized to execute, submit, file, sign, communicate, and otherwise do whatever is necessary to effectuate the City of Rocklin ballot measure.

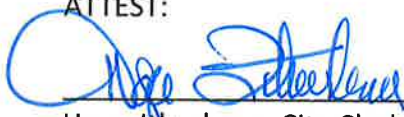
Section 7. The City Clerk is further directed to take all administrative action necessary to accomplish the orders set forth in this Resolution.

PASSED AND ADOPTED this 28th day of June, 2022, by the following vote:

AYES:	Councilmembers:	Broadway, Gayaldo, Halldin, Janda
NOES:	Councilmembers:	Patterson
ABSENT:	Councilmembers:	None
ABSTAIN:	Councilmembers:	None



 Bill Halldin, Mayor

ATTEST:


 Hope Iturburn, City Clerk

EXHIBIT A
City of Rocklin Transient Occupancy Tax Measure Ordinance

HOTEL AND LODGING TAX MEASURE

Measure to be Submitted Directly to the Voters

ORDINANCE NO.

ORDINANCE OF THE CITY OF ROCKLIN AMENDING THE DEFINITION OF HOTEL AND AMENDING THE TRANSIENT OCCUPANCY TAX RATE BY REPEALING AND REENACTING SECTIONS 5.24.020, 5.24.030, AND 5.24.040 OF CHAPTER 5.24 OF THE ROCKLIN MUNICIPAL CODE REGARDING TRANSIENT OCCUPANCY TAX

The city council of the City of Rocklin does ordain as follows:

Section 1. Section 5.24.020 of Chapter 5.24 of Title 5 of the Rocklin Municipal Code is hereby repealed and replaced in its entirety as follows:

5.24.020 – Definitions:

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter:

“Hotel” means any structure, or any portion of any structure which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer, or campground at a fixed location or other similar structure or portion thereof.

“Occupancy” means the use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.

“Operator” means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

“Rent” means the consideration charged whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

“Tax administrator” means the City finance manager, or his or her designee.

“Transient” means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both, prior and subsequent to the effective date of this chapter may be considered.

Section 2. Section 5.24.020 of Chapter 5.24 of Title 5 of the Rocklin Municipal Code is hereby repealed and replaced in its entirety as follows:

5.24.030 – Tax Imposed - Generally:

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator. Such tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient’s ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax be paid directly to the tax administrator.

The tax administrator may make rules and regulations not inconsistent with the provisions of this chapter as may be necessary or desirable to aid in the enforcement and administration of this chapter. Any such rule or regulation that may affect the amount of tax owed the city shall be subject to approval of the city council. The rules and regulations shall be filed in the office of the tax administrator and maintained in an orderly and readily accessible manner. Taxes are considered paid only upon receipt of the return, and penalty, interest, and completed exemption certificate when appropriate. The burden to secure and comply with the rules and regulations shall be upon the operator.

Section 3. Section 5.24.040 of Chapter 5.24 of Title 5 of the Rocklin Municipal Code is hereby repealed and replaced in its entirety as follows:

5.24.040 – Exemptions

No tax shall be imposed upon any person if the imposition is beyond the power of the city as herein provided. Without limitation, the following are specifically exempt:

Any federal or state employee when on official business.

Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

Any of the exclusions and/or exemptions set forth in California Revenue and Tax Code section 7280 et seq., as may be amended from time to time.

No exemption shall be granted except upon a claim made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator. When a claim of exemption is defective, the operator: (1) shall be responsible for all taxes due with respect to the purported exempt transient; and (ii) the tax administrator shall give notice to the operator of all taxes due as a result of rejection of the exemption claims. The operator shall pay all sums due within ten working days of notification.

Section 4. This Ordinance relates to the levying and collecting of the City of Rocklin Transient Occupancy Tax and, pursuant to California Elections Code Section 9217, shall be in full force and effect ten (10) days after the certification by the City Council of the election returns indicating passage of the Ordinance by the voters casting votes in the election. The collection of transient occupancy tax shall be in accordance with Chapter 5.24 of the Rocklin Municipal Code.

Section 5. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City council hereby declares that they would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivision, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

Section 6. Within 15 days of passage of this ordinance, the City Clerk shall cause the full text of the ordinance, a summary of the ordinance, or an advertisement of the ordinance to be published in a newspaper of general circulation, with the names of those City Councilmembers voting for and against the ordinance, in accordance with Government Code section 36933.

I hereby certify that the foregoing Ordinance was approved by the voters of the City of Rocklin by a vote of _____ at a General Municipal Election on the 8th day of November, 2022, and by the City Council of the City of Rocklin at a general meeting of the City Council held on June 28, 2022 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

Bill Halldin, Mayor

ATTEST:

Hope Ithurnburn, City Clerk