

RESOLUTION NO. 26- 9100

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT OF THE JUNE 2, 2026, ELECTION TO ADOPT A TRANSACTIONS AND USE TAX, AND REQUESTING THAT IT BE CONSOLIDATED WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON JUNE 2, 2026

WHEREAS, the County of Plumas (“County”) provides essential County services and facilities for residents, such as ensuring public safety; maintaining critical emergency operations and public safety dispatch services; providing essential services to children, families, seniors and veterans; maintaining and repairing local streets and roads; maintaining public parks; increasing resilience and response to emergencies such as wildfires and extreme weather; and supporting a strong local economy; and

WHEREAS, on October 14, 2025, the Plumas County Board of Supervisors approved the County Vision, Mission, and Values that ensure public needs are met through innovative leadership, governmental teamwork, and fiscal responsibility for the protection of our lands, support of local livelihoods, and respect for our rural way of life, with a focus on strengthening future generations, delivering effective solutions, and fiscal responsibility that ensures long term sustainability; and

WHEREAS, Plumas County has critical unmet needs that require ongoing funding strategies in order to provide for the general welfare of the community and to leverage state and federal funds and County general funds as needed to address the County’s critical unmet needs, essential County services and infrastructure improvements; and

WHEREAS, pursuant to California Revenue and Taxation Code section 7285.9, the County is authorized, subject to approval by a majority vote of the qualified voters of the County voting in an election on the issue, to levy a transactions and use tax for general purposes pursuant to the Transaction and Use Tax Law; and

WHEREAS, pursuant to California Elections Code section 9222, the Board of Supervisors has authority to place measures on the ballot to be considered at a General Municipal Election and desires to place a local funding measure on the ballot at the statewide general election held on June 2, 2026; and

WHEREAS, pursuant to Article XIII C, section 2 and Elections Code section 10201, the County has determined to submit a proposition to enact an ordinance establishing a transactions and use tax to the voters at the County’s next general election; and

WHEREAS, this Board is considering the adoption of an ordinance that would impose, pursuant to the County’s taxing authority, a Transactions (Sales) and Use Tax of one percent (1.0%) on retail transactions in the incorporated and unincorporated County of Plumas in order to generate revenue that will be placed in the general fund to support general County services and

functions; and

WHEREAS, pursuant to Section 9140 of the California Elections Code, this Board may submit to the voters, without petition, a measure relating to the enactment of any ordinance; and

WHEREAS, pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the Board of Supervisors on January 6, 2026. The proposed measure is a general tax, as defined in Article XIII C of the California Constitution, at a rate of 1% on transactions and uses in the County as defined in the Ordinance to be collected by the California Department of Tax and Fee Administration for a period of twelve (12) years; and,

WHEREAS, the text of the Ordinance that is to be submitted to the voters is attached hereto as Exhibit A. The Ordinance shall not take effect unless and until approved by a vote of at least a majority of voters voting on the question at the election; and

WHEREAS, there is a Statewide primary election scheduled for June 2, 2026, with this election being conducted in Plumas County by the Plumas County Registrar of Voters; and

WHEREAS, the Board of Supervisors desires to consolidate the Sales Tax ballot measure with the Statewide primary election to be held on June 2, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS:

Section 1. That the Board of Supervisors, pursuant to its right and authority, does call a Special Municipal Election and orders submitted to the voters at a Special Municipal Election to be held and consolidated with the Statewide primary election on Tuesday, June 2, 2026, the following question:

BALLOT MEASURE # ____	
Shall a measure authorizing the County of Plumas to impose a transactions and use tax in the total amount of one percent (1.0%) to be used to maintain and enhance the quality of life of the citizens in Plumas County be approved by enacting a one percent (1.0%) transactions and use tax providing approximately \$3,000,000 annually in general revenue for Plumas County, to be levied until ended in 12 years?	Yes
	No

Section 3. That the proposed complete text of the County's Transactions and Use Tax Ordinance submitted to the voters is attached hereto as Exhibit A.

Section 4. That the vote requirement for the measure to pass is 1/2 (50.00%) of the votes cast.

Section 5. That the Board of Supervisors of the County of Plumas is hereby requested to, and consent and agree to, the consolidation of the election on this ballot measure with the Statewide primary election to be held on June 2, 2026, and to direct the Plumas County Registrar of Voters to take any and all necessary steps to conduct the consolidated election.

Section 6. That the Registrar of Voters of the County of Plumas is authorized to canvass the returns of the 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 the manner prescribed in Elections Code section 10418.

Section 7. That the County recognizes that additional costs will be incurred by the County by reason of this consolidation and pay its share of the costs.

Section 8. That notice of the time and place of holding the election is hereby given, and the Clerk of the Board of Supervisors is authorized, instructed, and directed to give further or additional notice of the election, in time, form, and manner as required by law.

Section 9. That the Registrar of Voters of the County of Plumas is authorized, instructed and directed 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.

Section 10. That the Clerk of the Board of Supervisors is hereby directed to file a certified copy of this Resolution with the Registrar of Voters of the County of Plumas.

Section 11. That arguments in favor of and in opposition to the ballot measure and rebuttal arguments shall be permitted, and the County hereby adopts the provisions of Elections Code sections 9167 and 9170, regarding the acceptance of arguments relating to ballot measures. The Clerk of the Board of Supervisors shall fix the dates for submittal of arguments and rebuttals as provided for in the Elections Code, and in conjunction with the Plumas County Registrar of Voters.

Section 12. That, pursuant to Elections Code section 9160, the Clerk of the Board of Supervisors is hereby directed to transmit a copy of the measure to the County Counsel. The County Counsel shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure, and transmit such impartial analysis to the Clerk of the Board of Supervisor within ten (10) days following the adoption of this Resolution.

Section 13. That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 14. That the Clerk of the Board of Supervisors shall certify to the passage

and adoption of this Resolution and enter it into the book of original resolutions.

Section 15. That this Resolution shall take effect from and after its adoption by at least a two-thirds (2/3) supermajority of all members of the Board of Supervisors.

Section 16. All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into the County's General Fund and may be used for any lawful purpose as designated by the Board of Supervisors.

Section 17. This is a Board of Supervisor's-sponsored initiative Ordinance and, pursuant to Elections Code Section 9217, the Board of Supervisors shall have and retain the right and authority to amend this Ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the Board of Supervisors) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

PASSED AND ADOPTED by the Board of Supervisors of the County of Plumas this 6th day of January 2026, by the following vote:

AYES: Hall, Goss, Ceresola, McGowan, Engel

NOES:

ABSTAIN:

ABSENT:



Chair of the Board of Supervisors

ATTEST:



Allen Hiskey, Clerk of the Board of Supervisors