COUNTY OF GLENN
AGENDA ITEM TRANSMITTAL

MEETING DATE: July 17, 2012
Submitting Department(s):
County Clerk

Brief Subject/Issue Description:
Authorize the Glenn County Clerk to conduct a Bond Election on behalf of Governing Board of the Willows Unified School District and an election for the City of Willows to determine whether to increase the Hotel User’s Tax.

Contact: Sheryl Thur, County Clerk
Phone: 934-6400

AGENDA PLACEMENT

Appointment – Appearances by: (Specify Name & Title)

Attachments

Legal/Personnel/Fiscal

Required ___ Minutes
☐ Business – No ☐ Consent
☐ Correspondence ☐ Reports & Notices

AFFECTED DEPARTMENT(S)

Elections

☐ Receive Concurrence

PUBLIC HEARINGS & COMMITTEE VACANCIES

Legislation

Funding Source/Impact

Contracts, Leases & Agreements

Public Hearings:
☐ Published
☐ Affidavit on File w/Clerk
☐ Affected Parties Notified

Bill#: _____
☐ Latest Version of Bill
☐ Draft Letter Attached
☐ List of Supporters/Opposers
☐ Statement of Relevance to County Interests
☐ Description Attached

☐ General Fund Impact
☐ Other: _____
☐ Budgeted
☐ Transfer Attached

☐ 4/5ths Vote Required
☐ Contingency Request

☐ New ☐ Renewal
☐ Amendment
☐ Insurance Certificate
☐ Contract Report

Date of Original Contract:
Contract No.:
Fiscal Year:

RECOMMENDED ACTION/MOTION:
Recommendation of County Clerk Sheryl Thur to adopt the following:
a. Resolution “Ordering the Consolidation with the November 6, 2012 Statewide General Election and Authorizing the County Registrar of Voters to Conduct a Bond Election on Behalf of the Board of Trustees of the Willows Unified School District, and to Contract for the Recovery of the Costs of the Election”;
b. Resolution “Ordering that the City of Willows Election be Consolidated with the Statewide General Election to be Held on November 6, 2012” to determine whether to increase the Hotel User’s Tax.

Reviewed By (if applicable):

Personnel Director

Department of Finance

cc: Elections
BOARD OF SUPERVISORS, GLENN COUNTY, CALIFORNIA

RESOLUTION NO. 2012-

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WHEREAS, pursuant to Elections Code sections 10400 et. Seq., the board of supervisors of any county in which a Statewide general election is to be held may order the consolidation of any other election called by a district, city or other political subdivision with the Statewide general election; and

WHEREAS, this Board of Supervisors of the County of Glenn has received a resolution of the Board of Education of the Willows Unified School District requesting consolidation of the bond election to take place within the District on November 6, 2012 with the Statewide general election taking place in the County on the Election Date in accordance with Elections Code section 10403; and

WHEREAS, the County will be reimbursed in full for services rendered to the District at the Election; and

WHEREAS, the Elections Code Section 10418 authorizes the Registrar of Voters to provide election services to the district, subject to approval of this board.

NOW, THEREFORE, BE IT RESOLVED, that each of the foregoing recitals is true and correct, and that the Board of Supervisors hereby approves the request of the Willows Unified School District to consolidate the District's bond election with the Statewide general election in the County on November 6, 2012, and that the Officers of the County are hereby authorized and directed, individually and collectively, to do any and all things necessary or advisable in order to effectuate the purposes of this Resolution.

THIS RESOLUTION WAS PASSED by the Board of Supervisors of the County of Glenn at a regular meeting thereof on July 17, 2012, by the following vote:

Ayes:
Noes:
Absent:

STEVE SOETH, CHAIRMAN
Board of Supervisors,
Glenn County, California

ATTEST:

[Signature]
Sheryl Thur, County Clerk and ex officio
Clerk of the Board of Supervisors
Glenn County, California

APPROVED AS TO FORM:

[Signature]
Huston T. Carlyle, Jr., County Counsel
Glenn County, California
July 9, 2012

Glenn County Board of Supervisors
525 W. Sycamore Street
Willows, CA 95988

RE: WUSD Bond Election

Attn: Debbie Lambert

Dear Ms. Lambert:

Enclosed please find the original Resolution No. 2011-12-19 “Resolution Calling for an Election Authorizing the Issuance of General Obligation Bonds of the District at an Election to be held November 6, 2012” adopted by the Board of Trustees on June 21, 2012.” Also, enclosed is the Tax Rate Statement signed by Superintendent, Dr. Mort Geivett, on July 9, 2012.

Please feel free to contact us if any other information is needed.

Thank you.

Kim Schmies
Administrative Assistant to the Superintendent

cc. County of Glenn Elections Department
Tax Rate Statement

An election will be held in the Willows Unified School District (the "District") on November 6, 2012 to authorize the sale of $14,700,000 in general obligation bonds. The following information is submitted in compliance with Sections 9400-9404 of the California Elections Code.

The best estimate of the tax rate that would be required to fund this bond issue during the first fiscal year after the sale of the first series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is $.0490 per $100 ($49.00 per $100,000) of assessed valuation in fiscal year 2013-14.

The best estimate of the tax rate that would be required to fund this bond issue during the first fiscal year after the sale of the last series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is $.0490 per $100 ($49.00 per $100,000) of assessed valuation in fiscal year 2019-20.

The best estimate of the highest tax rate that would be required to fund this bond issue, based on estimated assessed valuations available at the time of filing this statement, is $.0490 per $100 ($49.00 per $100,000) of assessed valuation.

These estimates are based on projections derived from information obtained from official sources. The actual tax rates and the years in which they will apply may vary depending on the timing of bond sales, the amount of bonds sold at each sale and actual increases in assessed valuations. The timing of the bond sales and the amount of bonds sold at any given time will be determined by the needs of the District. Actual assessed valuations will depend upon the amount and value of taxable property within the District as determined in the assessment and the equalization process.

Dated: 7/9/12

Dr. Mort Geivett
Superintendent
Willows Unified School District
WILLOWS UNIFIED SCHOOL DISTRICT
Glenn County, State of California

2011-12

RESOLUTION NO. 2011-12-19

RESOLUTION CALLING FOR AN ELECTION AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS OF THE DISTRICT AT AN ELECTION TO BE HELD NOVEMBER 6, 2012

WHEREAS, the Board of Trustees (the “Board”) of the Willows Unified School District (the “District”), within the County of Glenn, California (the “County”), is authorized to order elections within the District for the purpose of considering, inter alia, bond measures to meet the ongoing capital improvement needs of the District, pursuant to the Constitution of the State of California (the “State”) and the Education Code of the State (the “Education Code”); and

WHEREAS, Section 18 of Article XVI and Section 1 of Article XIII A of the Constitution of the State and Section 15266 et seq. of the Education Code (collectively, “Prop 39”) provide for a methodology by which the District may call for an election and, upon approval by 55% or more of the qualified voters voting on the bond measure, issue its general obligation bonds and cause the County to levy an ad valorem property tax to pay debt service on said bonds; and

WHEREAS, this Board has determined it to be in the best interests of the District to call such an election under Prop 39, as further described herein; and

WHEREAS, this Board has determined that the election to be conducted on November 6, 2012 (the “Election Date”) meets the consolidation requirements of the Education Code and any County or local measure or election may be consolidated with the statewide general election then pending; and

WHEREAS, the Board wishes to specify the manner in which the District shall call a bond election on the Election Date and to demonstrate compliance with related requirements of the Constitution, the Education Code and the Elections Code of the State;

NOW, THEREFORE, be it hereby resolved, determined and ordered by the Board of Trustees of the Willows Unified School District as follows:

Section 1. Recitals. All of the foregoing recitals are true.

Section 2. Determination to Proceed under Prop 39. The provisions of Prop 39 shall control the administration of the election to consider the bond proposition of the District (the “Bond Proposition”), such that a favorable vote of no less than 55% of the qualified voters voting at the election shall constitute approval thereof, and the Board of Trustees of the District (the “Board”) hereby declares its intention to meet the pertinent requirements of Prop 39.
Section 3. Bond Proposition. This Board does hereby order and request that the Glenn County Assessor-Clerk-Recorder (herein called the “Clerk”) call an election (in the performance of her duties and in the exercise of her power, alone, or with the assistance of such other officers of the County as she may request) to consider the following proposition on November 6, 2012 (the “Bond Measure”), which constitutes the election order prescribed under California Education Code Section 15122 and Elections Code 13247:

“To make health, safety, and handicapped accessibility renovations; modernize heating, ventilation, and air-conditioning systems; increase student access to computers and technology; modernize renovate classrooms, restrooms and school facilities; and make energy efficiency modifications; shall the Willows Unified School District issue $14,700,000 of bonds at legal interest rates, have an independent citizens’ oversight committee and have NO money taken by the state or used for salaries?”

The Clerk is hereby requested to reprint the foregoing Bond Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. Pursuant to Section 18, Article XVI and Section 1, Article XIII A of the Constitution of the State, the foregoing Bond Measure shall become effective upon the favorable vote of no less than 55% of those qualified voters voting on the proposition.

Section 4. Consolidation of Bond Election; Services of County. Pursuant to Section 1258 of the Education Code, the Superintendent of the District is hereby authorized to contract with the Clerk, who is hereby requested and authorized to perform such duties as may be required by law, necessary or useful, or customary and appropriate in the conduct of said Bond Election, including the consolidation of the Bond Election with the general election within the territory of the District being conducted on the Election Date.

The precincts, polling places for said precincts in the County, and persons appointed and designated to serve as election officers for said Bond Election will be those determined, designated, and appointed pursuant to state law by the Clerk. The County is hereby requested to tally and canvass the returns of the election, in accordance with Section 10411 of the Elections Code. The District agrees to reimburse the County for all services related to the Bond Election, such services to include the publication of the Formal Notice and a Tax Rate Statement (described in Section 9401 of the Elections Code) pursuant to the terms of 5363 of the Education Code and Section 12112 of the Elections Code.

Section 5. Approval of Project List; Accountability Safeguards. The District has developed a list of certain capital projects which are a priority in order to meet the obligations of the District to provide education to the children of its residents, as more particularly identified on Exhibit A hereto, which is incorporated herein by this reference. Exhibit A is hereby certified by this Board as the Project List (the “Project List”) for funding, either in whole or in part, with the proceeds of the Bonds. This certification of the Project List shall not be interpreted by and does not constitute an official approval of any listed project for the California Environmental Quality Act (“CEQA”) or other purposes, but only as a statement of present intention of this Board. Furthermore, the listing of a capital improvement on the Project List does not imply any particular prioritization among such improvements, which remains the province of the Board by subsequent action. Notwithstanding the foregoing, only those acquisitions and other capital
improvements included on the Project List may be funded, in whole or in part, with the proceeds of the Bonds. Additional moneys may be obtained for listed projects, in supplementation of the Bond proceeds, from any lawful source of moneys.

The Board hereby confirms that it has, in the development of the Project List appended hereto, evaluated and taken into consideration safety, class size reduction and information technology needs.

Pursuant to Section 15278 et seq. of the Education Code, within 60 days following the certification by this Board of the official results of the Bond Election by the County, this Board is required to appoint a Citizens Oversight Committee (the “Committee”) to insure the District’s compliance with the foregoing restrictions and to perform the duties established under the Education Code for such committees. To assist the Committee in its statutory obligations, the District shall cause to be conducted an annual independent performance audit and an annual independent financial audit on the expenditure of Bond proceeds; the audits shall be performed under contract with appropriate persons or firms as shall be subsequently brought for approval before this Board. The financial audit may be consolidated with the annual audit of the District’s financial statement and may be performed by the same accounting firm, without further approval by this Board.

The results of the annual audits performed hereunder shall be reported to the Board and to the Committee at least annually, and more often, if the Board shall so direct.

Section 6. No Administrators’ or Teachers’ Salaries to Be Paid from Bond Proceeds. In accordance with Prop 39, the Board hereby confirms that no administrators’ or teachers’ salaries shall be paid or reimbursed, in whole or in part, from Bond proceeds, nor shall such proceeds be used to pay any other operating expenses of the District. Notwithstanding the foregoing, costs of administering the Bond Election and costs of issuance of the Bonds shall be lawful charges against Bond proceeds.

Section 7. Other Terms of the Bonds. Terms of each series of Bonds issued following the Bond Election shall be established at the time of sale thereof, based on then-prevailing market conditions. The Bonds shall bear or acrrete interest at rates not to exceed the legal maximum, presently being 12% per annum, and shall mature and be paid at various dates no later than 40 years following their date of issuance. The Bonds may be sold at a premium or discount consistent with law and shall be sold pursuant to negotiated sale.

Section 8. Approval of Election Consolidation; Delivery of Order of Election. The Clerk of the Board is hereby directed to deliver a copy of this Resolution to the Board of Supervisors of the County (the “Board of Supervisors”) in order for the Board of Supervisors to approve the District’s request to consolidate the Bond Election with the general election to be held on the Election Date within the County, such approval to occur no later than August 9, 2012. Following approval of consolidation by the Board of Supervisors, the Clerk of the Board is hereby directed to deliver, by no later than August 10, 2012, which is a date no less than 88 days prior to the date of the Bond Election, one certified copy of this Resolution to the Clerk, together with the Tax Rate Statement to be prepared by the District’s Financial Advisor (appointed below) and executed by the Superintendent of the District.
Section 9. **Ballot Arguments.** The members of the Board, or any one member or group thereof, are hereby authorized, but not directed, to file a formal Argument in Favor of the Bond Measure given above, with the Clerk within the time limits established for such arguments by the Clerk.

Section 10. **Retention of Consultants.** The District hereby confirms the hiring of consultants to provide for special services in connection with the proposed issue(s) of Bonds which may be authorized at the Election, to wit, (i) the law firm of Matt Juhl Darlington & Associates as Bond Counsel to the District (“Bond Counsel”) and (ii) the financial advisory firm of Isom Advisors Inc., a division of Urban Futures Inc., as Financial Advisor to the District (the “Financial Advisor”), upon conditions as may be set forth in the respective fee agreements heretofore negotiated and executed on behalf of the District by the Superintendent. Payments of the fees and expenses of Bond Counsel and the Financial Advisor shall be paid from the proceeds of the Bonds of the District which may be authorized following a successful Bond Election, and not otherwise, unless this Board shall take further action.

Section 11. **Reimbursement of Qualified Project Expenditures.** The Board presently intends and reasonably expects to have tax-exempt obligations (the “Obligations”) issued on its behalf within 18 months of the date of the expenditure of moneys on the Projects outlined in the foregoing Project List or the date upon which a Project is placed in service or abandoned, whichever is later (but in no event more than 3 years after the date the original expenditure of such moneys is paid), and to allocate an amount not to exceed 10% of the proceeds thereof to the reimbursable expenditures in connection with the Project, as may be qualified under the provisions of Section 1.150-2 of the Treasury Regulations of the Internal Revenue Service (the "Reimbursable Expenditures"). All of the Reimbursable Expenditures covered by this Resolution were paid not earlier than 60 days prior to the date of this Resolution. The Board intends to allocate within 30 days after the date of issue of the Obligations the proceeds there from to reimburse the District for the Reimbursable Expenditures. With respect to the proceeds of the Obligations allocated to reimburse the District for prior expenditures, the Board hereby covenants not to employ an abusive device under Treasury Regulation Section 1.148-10, including using within one year of the reimbursement allocation, the funds corresponding to the proceeds of the Obligations in a manner that results in the creation of replacement proceeds, as defined in Treasury Regulation Section 1.148-1, of the Obligations or another issuer of tax-exempt obligations.

The above provision is made solely for the purpose of establishing compliance with the requirements of said Section 1.150-2 of the Treasury Regulations. This provision does not bind the District or the Board to make any expenditure, incur any indebtedness, or proceed with the financing, acquisition or construction of the Project.

Section 12. **Ratification.** All actions heretofore taken by the officers, or their respective designees, employees and agents of the Board and the District in connection with the financing of the facilities on the Project List are hereby ratified and confirmed. The officers and their designees, the employees and agents of the Board and the District are hereby authorized to take any and all actions in connection with the financing of said facilities and as may be necessary and consistent with the purposes of this Resolution.
Section 13. **Authorization of Further Acts.** The members of this Board, the Superintendent, any assistant thereto, and all other staff or officers of the District are hereby authorized and directed, individually and collectively, to do any and all things necessary or advisable in order to effectuate the purposes of this Resolution.
Effective Date. This Resolution shall take effect immediately upon its adoption by the Board.

PASSED AND ADOPTED this 21st day of June, 2012, by the Board of Trustees of Willows Unified School District, at Willows, California, by the following vote:

AYES: Members: Ward, Knight, Parisio, Geiger, Munguia

NOES: Members: [Signature]

ABSENT: Members: [Signature]

ABSTAIN: Members: [Signature]

By: [Signature] President, Board of Trustees
EXHIBIT A

BOND PROJECT LIST

Bond proceeds will be expended to modernize, replace, renovate, expand, construct, acquire, equip, furnish and otherwise improve the classrooms and school facilities of the District.

The specific school facilities projects to be funded include, but shall not be limited to:

- Make health and safety improvements throughout the District
- Repair or replace outdated heating, ventilation and air conditioning systems with building code compliant, energy efficient systems
- Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including site access, parking, staff and student restrooms, relocation of some existing electrical devices, drinking fountains, playground equipment, etc.
- Improve technology infrastructure and increase student access to computers and modern technology
- Renovate, repair, construct and/or upgrade classrooms, restrooms and school facilities
- Repair or replace leaky roofs
- Make security improvements throughout the District, such as installing security fencing, cameras, lighting, and fire alarm systems
- Repair and upgrade roofs, walls, and floors
- Repair deteriorating plumbing and irrigation systems
- Install, replace or upgrade fire alarm and security systems
- Replace temporary portable classrooms with permanent classrooms or renovate existing portable classrooms
- Make facility improvements to increase the District’s energy efficiency, including installing solar panels to reduce utility costs
- Upgrade school site parking, utilities and grounds
- Upgrade, renovate and equip labs, multipurpose rooms, theater buildings and classrooms, food service facilities, auditoriums, libraries, and other school facilities
- Replace existing wiring systems to meet current electrical and accessibility codes and increased capacity
- Federal and State-mandated Occupational Safety & Health Administration (OSHA) safety upgrades including playground equipment replacement
- Abate and remove hazardous materials identified prior to or during construction
- Construct and improve P.E. fields and athletic facilities for school and community use
- Repair, replace and/or upgrade paved surfaces, turf, and other grounds to eliminate safety hazards and improve outside instructional areas
The listed projects will be completed as needed. Each project is assumed to include its share of furniture, equipment, architectural, engineering, and similar planning costs, program/project management, staff training expenses and a customary contingency for unforeseen design and construction costs. In addition to the listed projects stated above, the list also includes the acquisition of a variety of instructional, maintenance and operational equipment, including the reduction or retirement of outstanding lease obligations and interim funding incurred to advance fund projects from the list; installation of signage and fencing; payment of the costs of preparation of all facility planning, facility studies, assessment reviews, facility master plan preparation and updates, environmental studies (including environmental investigation, remediation and monitoring), design and construction documentation, and temporary housing of dislocated District activities caused by construction projects. In addition to the projects listed above, the repair and renovation of each of the existing school facilities may include, but not be limited to, some or all of the following: renovation of student and staff restrooms; repair and replacement of heating and ventilation systems; upgrade of facilities for energy efficiencies; repair and replacement of worn-out and leaky roofs, windows, walls, doors and drinking fountains; installation wiring and electrical systems to safely accommodate computers, technology and other electrical devices and needs; upgrades or construction of support facilities, including administrative, physical education/athletic facilities and performing arts buildings and maintenance yards; repair and replacement of fire alarms, emergency communications and security systems; resurfacing or replacing of hard courts, pools, turf and irrigation systems and campus landscaping and play fields; expand parking; install interior and exterior painting and floor covering; demolition; and construction of various forms of storage and support spaces, upgrade classrooms, bleachers, kitchens, repair, upgrade and install interior and exterior lighting systems; replace outdated security fences and security systems. The upgrading of technology infrastructure includes, but is not limited to, computers, LCD projectors, portable interface devices, servers, switches, routers, modules, sound projection systems, laser printers, digital white boards, document projectors, upgrade voice-over-IP, call manager and network security/firewall, wireless technology systems and other miscellaneous equipment and software. The allocation of bond proceeds will be affected by the District’s receipt of State matching funds and the final costs of each project. In the absence of State matching funds, which the District will aggressively pursue to reduce the District’s share of the costs of the projects, the District will not be able to complete some of the projects listed above. The budget for each project is an estimate and may be affected by factors beyond the District’s control. Some projects throughout the District, such as gyms, fields and performing arts facilities, may be undertaken as joint use projects in cooperation with other local public or non-profit agencies. The final cost of each project will be determined as plans and construction documents are finalized, construction bids are received, construction contracts are awarded and projects are completed. Based on the final costs of each project, certain of the projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur, if the Board determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses. Necessary site preparation/restoration may occur in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property. Proceeds of the bonds may be used to pay or reimburse the District for the cost of District staff when performing work on or necessary and incidental to bond projects. Bond proceeds shall only
be expended for the specific purposes identified herein. The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code § 53410.
BOARD OF SUPERVISORS, GLENN COUNTY, CALIFORNIA

RESOLUTION NO. 2012-___

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A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF GLENN ORDERING THAT THE CITY OF WILLOWS ELECTION BE CONSOLIDATED WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON NOVEMBER 6, 2012

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WHEREAS, the City of Willows has called for an election to determine whether to increase the Hotel User’s Tax in the City of Willows.

WHEREAS, the County Board of Supervisors has been asked by the City of Willows pursuant to the attached Resolution to place on the ballot for the voters to decide whether or not to increase the Hotel User’s Tax within the City of Willows.

WHEREAS, the County will be reimbursed in full for services rendered to the City of Willows at the Election; and

NOW, THEREFORE, BE IT RESOLVED that the election to determine the Hotel User’s Tax in the City of Willows shall be consolidated with the statewide general election to be held on November 6, 2012.

THIS RESOLUTION WAS PASSED by the Board of Supervisors of the County of Glenn at a regular meeting thereof on JULY 17, 2012, by the following vote:

AYES:

NOES:

ABSENT OR ABSTAIN:

CHAIRMAN, Board of Supervisors
Glenn County, California

ATTEST:

SHERYL THUR, County Clerk and
ex officio Clerk of the Board of Supervisors
Glenn County, California

APPROVED AS TO FORM:

HUSTON T. CARLYLE, JR., County Counsel
Glenn County, California
June 27, 2012

Glenn County Board of Supervisors  
P.O. Box 391  
Willows, CA  95988

Dear Glenn County Board of Supervisors:

I have enclosed a certified copy of Resolution No. 19-2012, adopted by the Willows City Council on June 26, 2012. The resolution is proposing an increase in the Hotel Users Tax; calling for an election to submit to the voters the question relating to the Hotel Users Tax; requesting the Board of Supervisors to conduct said election; and authorizing the City Clerk to carry out all necessary procedures for said election.

The Glenn County Elections department has sent information stating August 10, 2012 as the last day for the County Board of Supervisors to approve a resolution from the City requesting consolidations of a ballot measure with the statewide election.

A copy of the resolution has been forwarded to the Glenn County Elections department.

Sincerely

[Signature]

Natalie Butler  
City Clerk

Cc: Glenn County Election Department

"The City of Willows is an equal opportunity provider"
State of California  
County of Glenn  

CITY OF WILLOWS)

I, Natalie Butler, appointed City Clerk for the City of Willows and keeper of the City Records, including the journal of proceedings of the City Council, do hereby CERTIFY that the annexed document is a true and correct copy of Resolution No. 19-2012 adopted by the Willows City Council at the Meeting of June 26, 2012.

Witness My Hand and Official Seal.

\[Signature\]  
Natalie Butler, City Clerk  
June 26, 2012  
Date

CITY SEAL
RESOLUTION NO. 19 2012

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS
PROPOSING AN INCREASE IN THE HOTEL USERS TAX; CALLING FOR
AN ELECTION TO SUBMIT TO THE VOTERS THE QUESTION RELATING
TO THE HOTEL USERS TAX; REQUESTING THE BOARD OF SUPERVISORS
TO CONDUCT SAID ELECTION; AND AUTHORIZING THE CITY CLERK
TO CARRY OUT ALL NECESSARY PROCEDURES FOR SAID ELECTION

WHEREAS, the City Council of the City of Willows desires to increase its already
existing Hotel Users Tax, which is imposed on persons occupying “Hotels” in the City of Willows in
order to enhance the financial stability of the City; and

WHEREAS, the City Council proposes the adoption of an increase in the Hotel Users
Tax as set forth below and desires to submit said tax increase as a measure to be voted upon at an
upcoming election; and

WHEREAS, the need to enhance the City’s revenues results from several years of the
State of California transferring revenues, otherwise owed and payable to the City, to other entities
and for other uses; and

WHEREAS, it is desirable that an election be called for the purpose of permitting the
City's voters to determine whether the increase in the Hotel Users Tax should be adopted; and

WHEREAS, it is desirable that said election be consolidated with other elections
throughout Glenn County to be held on November 6, 2012, and that within the City, the precincts,
polling places and election officers of the consolidated elections be the same; and

WHEREAS, it is desirable that the County Clerk of the County of Glenn canvass the
returns of said election and that the elections be handled in all respects as if there were only one
election.

NOW THEREFORE, the City Council of the City of Willows resolves as follows:

Section 1. That pursuant to the requirements and laws of the State of California
relating to general law cities, there is called and ordered to be held in the City of Willows, California,
on Tuesday, November 6, 2012, an election.

Section 2. That the Board of Supervisors of the County of Glenn is hereby requested
to consent and agree to consolidation of said election with the statewide general election taking place
Section 7. The City Clerk is hereby directed to issue instruction to the County Clerk to take any and all steps necessary for the holding of the election.

Section 8. The City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the County Clerk of the County of Glenn.

Section 9. Notice of holding the election is hereby given and the City Clerk is authorized, instructed and directed to give further and/or additional notice of the election in time, form and manner as required by law.

Section 10. The City Clerk shall fix and determine a reasonable date prior to the election after which arguments for or against the question may be submitted to the City Clerk, and shall cause any arguments for or against the question to be printed and enclosed with the sample ballot.

Section 11. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections pursuant to the Elections Code.

PASSED AND ADOPTED by the City Council of the City of Willows this 26th day of June, 2012, by the following vote:

AYES: Yoder, Taylor-Vodden, Hansen & Vice Mayor Cobb
NOES: None
ABSENT: Holvik
ABSTAIN: None

Approved: 

[Signature]
Jeff Cobb, Vice Mayor

Attest: 

[Signature]
Natalie Butler, City Clerk
1. The City currently has an ordinance which establishes a “Hotel User Tax” (HUT) for occupancy in any hotel or motel within the City of Willows.

2. The current HUT is 10% and has not been adjusted in ten years; since it was raised from 8% to 10% in November 2000.

3. The HUT is not a general property tax imposed upon local property owners.

4. The HUT is not a tax imposed upon local hotel or motel owners/operators.

5. The HUT will only apply to those visitors who stay in a hotel or motel within the City of Willows.

6. Visitors to our community make use of city services and facilities during their stay in the City of Willows. The revenues generated from the HUT assist the city in maintaining the level of services and facilities in our city without creating an additional financial burden on our residents and property owners.

7. The City Council has proposed amending the City’s Ordinance to increase the HUT rate from 10% to 12% which requires local voter approval in accordance with State Law.

8. The proposed increase in HUT is required to off-set significant city services expenditures which have increased by over sixty percent (60%) during the period between 2000 - 2012 since the last HUT increase was approved by voters in November 2000.

9. Revenues generated by the increase in HUT are general fund revenues which will be used to sustain or expand many municipal activities deemed priorities by the City Council; including Fire Department, Police Patrol, Library Services, Recreation programing; including the local swimming pool, parks and Public Works Services; including street sweeping, leaf pick-up and sanitary sewer collection, transmission, treatment and disposal.

Willows City Council

By: [Signature]

Vince Holvik, Mayor
CITY OF WILLOWS MEASURE
TO INCREASE THE HOTEL USERS TAX

Impartial Analysis by the City Attorney

Section 3.25.030 of the City of Willows Municipal Code currently imposes a ten percent (10%) “Hotel Users Tax,” on persons occupying “Hotels” in the City of Willows. The City Council of the City of Willows desires to enact an ordinance amending Section 3.25.030 to increase the Hotel Users Tax to 12%. Therefore, the City Council is submitting the following question to the voters at the general municipal election to be held in the City of Willows on Tuesday, November 6, 2012:

“Shall the ordinance increasing the Hotel Users Tax from ten percent (10%) to twelve percent (12%) be adopted?”

The Tax is normally paid by the hotel user to the operator of the hotel at the time payment for the room rental is made. The hotel operator is required to collect the tax, and the operator remits the tax to the City of Willows. The tax revenues are paid into the City’s General Fund and used to pay for municipal activities and services including police protection, fire protection, library, recreational programs and public works.

The California Constitution, Article 13C requires that “No local government may impose, extend or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote.” This measure is therefore submitted to the electorate for their approval or rejection.

A “Yes” vote would approve the adoption by ordinance of a twelve percent (12%) “Hotel Users Tax” and would increase the City’s General Fund revenues by approximately $80,000.00.

A “No” vote would reject the measure and would mean that the City’s revenues from the “Hotel Users Tax” would remain at ten percent (10%).

The above statement is an impartial analysis of the City of Willows Measure to increase the Hotel Users Tax. If you desire a copy of the ordinance or measure, please call the office of the City Clerk at (530) 934-7041 and a copy will be mailed at no cost to you.

Leonard G. Krup,
City Attorney
on said date.

Section 3. Subject to approval by the electorate, the City Council proposes the adoption of an increase in the City’s Hotel Users Tax from 10 percent to 12 percent as set forth in the ordinance specified in Section 5 below.

Section 4. That the City Council, pursuant to its right and authority, does order submitted to the voters at the said election the following question:

"Shall the ordinance increasing the Hotel Users Tax from 10 percent to 12 percent be adopted?"

Section 5. That should said question be approved by the requisite vote, the following ordinance shall be enacted:

“The people of the City of Willows do ordain that Chapter 3 Section 25.030 Tax imposed of the Willows Municipal Code be amended to read as follows:

Sec. 25.030 Tax imposed
For the privilege of occupancy in any hotel, each hotel user is subject to and shall pay a tax in the amount of 12 percent of the rent charged by the operator. Said tax constitutes a debt owned by the hotel user to the City, which is extinguished only by payment to the operator or City. The hotel user 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 hotel user 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."

Section 6. The County Clerk is authorized to canvass the return of said 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.