

**MEASURE B**

**CITY OF WILLIAMS**

"Shall a measure be adopted increasing the City's sales tax rate from 1/2% to 1%, providing approximately \$600,000 annually until ended by voters, to fund general City services, such as public safety, street maintenance and repair, and youth and senior programs, requiring annual independent audits with all funds benefiting Williams residents?"

YES

NO

**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF  
MEASURE B  
1% TRANSACTIONS AND USE (SALES) TAX**

On June 17, 2020, the City Council unanimously voted to place Measure "B" on the November 3, 2020 general municipal election ballot. By placing Measure "B" on the ballot, the City complies with Article XIII C of the California Constitution (Proposition 218), which requires a majority of the voters to approve an ordinance which establishes a general tax.

If this Measure is approved by a majority of Williams voters, this Measure would authorize an increase of the retail transactions and use (sales) tax from one-half percent (1/2%) to one percent (1%) within the City of Williams. A 1% rate equates to an extra \$1.00 per \$100 purchased. It is estimated that Measure "B" will provide an additional \$600,000 in annual local funding for general City services such as public safety, street maintenance and repair, and youth and senior programs. This tax would be a "general tax," meaning that revenues raised from the tax would go into the City's general fund to pay for any lawful City program, improvement, or service.

California Revenue and Taxation Code section 7285.9 authorizes the City to levy a general transactions and use/sales tax at a rate of one percent (1%) so long as the tax is approved by a majority of the voters voting in an election on that issue. If approved, the tax would remain in effect until repealed by Williams voters voting at a subsequent election.

The tax would be paid in addition to current sales taxes and would be collected at the same time and in the same manner as existing sales taxes. All revenues raised by the tax would remain in the City and would not be shared with the State, County or any other agency.

A "yes" vote on Measure "B" will authorize the 1% transactions and use (sales) tax.

A "no" vote on Measure "B" will not authorize the 1% transactions and use (sales) tax.

If Measure "B" is not approved, the General Fund will not receive the sales tax revenues identified in the Measure. The City Council will then have to decide, as part of the budgeting process, whether other revenues are available to pay for City programs and services, or whether City programs and services will have to be reduced.

**The above statement is an impartial analysis of Measure "B". If you desire a copy of the Measure, please call the City's elections official at (530) 473-2955 ext. 111 and a copy will be mailed at no cost to you.**

/s/ Ann Siprelle, City Attorney

