MEASURE C

LOOMIS GENERAL TRANSACTION AND USE TAX MEASURE

Shall the measure to continue – without increasing taxes – a local general tax originally approved by voters in 2016 for general government use including keeping the Loomis Library and Community Learning Center open and continuing to provide library/learning center services and access to computers and technology, by extending the existing one-quarter percent transaction and use tax until ended by voters, and providing approximately \$925,000 each year subject to annual audits and public review, be adopted?

YES	 NO	

TOWN ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE C

The Town Council of the Town of Loomis has placed Measure C on the November 5, 2024 ballot. Measure C would, if approved by voters, provide revenue for general governmental purposes in the Town of Loomis by extending the existing 0.25 percent (i.e., 1/4 cent) transactions and use (sales) tax approved by Loomis voters in 2016 and set to expire in 2026. A transactions and use tax is administered by the California Department of Tax and Fee Administration. A transactions and use tax is allocated to the community where any goods are delivered or placed into use.

The transactions and use tax that would be extended by Measure C is considered to be a "general tax." As a "general tax," the revenue generated by Measure C will be deposited in the Town's general fund. Because this transactions and use tax will be a "general tax," the Town

of Loomis will be able to use tax proceeds for any legal governmental purpose. The Town's expenditure of these funds would be subject to annual audit.

Also, because Measure C is a "general tax," it will be approved if a simple majority (over 50%) of voters vote in favor of it. If approved, Measure C would become operative on April 1, 2027 (when the current transactions and use tax is set to expire), and would remain in effect until repealed by voters.

A "**YES**" vote is a vote in favor of extending the existing transactions and use tax. A "**NO**" vote is a vote against extending the tax.

Jeffrey A. Mitchell Town Attorney

The above statement is an impartial analysis of Measure C. If you desire a copy of the measure, please call the elections official's office at 916-824-1509 and a copy will be mailed at no cost to you.

ARGUMENT IN FAVOR OF MEASURE C

Placer County closed the Loomis Library due to budget cuts. Loomis residents united to save our library and voted overwhelmingly to approve a ten-year 1/4 cent General Sales and Transaction Use tax. The town council respected the will of the people and purchased the library building, took over operations, and appointed a citizen oversight board to ensure taxpayer dollars are used to fund the Library and serve the community.

Now under local control, the Loomis Library & Community Learning Center is better than before. Programs and services are tailored to meet the unique needs of our community, and it's an important resource and meeting space where residents of all ages come together to learn and connect.

Measure C is not a new tax; it simply asks the community to extend the revenue source that voters approved in 2016.

The 1/4 cent general sales tax is just a quarter (25 cents) for every \$100 of taxable goods purchased by customers who shop in Loomis. This allows out of town visitors to contribute to the town's general fund and help pay for our library and other town services.

If the 1/4 cent general sales tax is not continued, the town will lose the revenue source that saved our library. Loomis is a small town with a small budget. Losing revenue will result in budget cuts and put our library at risk. This is how the town lost the library in 2016. Our residents fought hard to save it and we don't want that to happen again. Loomis has had a library since 1899 and we want to protect it for generations to come.

Vote Yes for Measure C to continue funding the Library, protect an important community asset, and keep Loomis traditions alive.

Yes4MeasureC.com

Signed,

Ed Bonner, Placer Sheriff - Retired Mindy Montenbrok, CEO Shine With Purpose Charleen "Crickett" Strock, Town Clerk Nick Zerwas, Del Oro Principal Scott Paris, Highhand

REBUTTAL TO THE ARGUMENT IN FAVOR OF MEASURE C

Measure C is not about the library! Please read the text.

Measure C is a PERMANENT TAX INCREASE that extends a temporary sales tax that is scheduled to expire. It is a general tax that can be spent on anything that future politicians decide to fund. The money might be spent on the library, or it could be spent on free needles for drug addicts, government hand-outs for illegal aliens, pay raises for politicians, or anything else. There is no guarantee that any portion of this tax will be spent on the library.

In 2016, Loomis officials said they were increasing taxes for the library, but now they admit that much of that money was spent on unrelated government programs. We aren't saying they broke the law, but that's the point: Like last time, this new sales tax measure was drafted to allow them to spend the money on anything they want. Future council members who have not even been elected yet will decide how to spend the revenues from this permanent tax increase. We need to stop pretending this is about the library!

Permanent tax increases will not improve the quality of life in Loomis. Taxes are already too high. Sales taxes are especially brutal for families whose budgets have already been devastated by inflation.

Let's fund the library without raising taxes. Please vote NO on Measure C.

Signed,

Thomas N. Hudson, President, California Taxpayer Protection Committee Jean Pagnone, Treasurer, Placer County Taxpayers Association Eric Eisenhammer, President, Placer County Republican Assembly

ARGUMENT AGAINST MEASURE C

Measure C is yet another tax measure that comes at a time when many businesses are fleeing California's high taxes. Federal taxes are also scheduled to increase after next year. This measure will add to your overall tax liability during a period of high inflation, which will be especially burdensome if prices continue to increase. Can you afford all of this?

Libraries are popular and many of Measure C proponents want you to believe that this tax is all about the library. However, Measure C is really a general tax measure that can be used to fund less popular programs, with no guarantee that anything will be spent for the library. Read the fine print! Future politicians who have not even been elected yet will decide how the tax money from this ballot measure will be spent -- and you may not like it. This is definitely the wrong way to fund a library!

Sales taxes are very regressive taxes that especially hurt poor people who can least afford them. Furthermore, it makes no sense to lock-in higher taxes at a time when so many other places are lowering their taxes to encourage our local businesses to move away, taking their tax revenues and jobs with them.

There is no shortage of tax revenues that necessitates the permanent extension of a temporary sales tax increase. It would make more sense to set aside future revenue growth for the library and other priorities, instead of extending a sales tax increase. If we keep raising taxes and extending temporary taxes whenever they ignore our priorities, we will never fix the system and we will never force them to live within their means.

VOTE NO on Measure C. Our taxes are high enough already.

Signed

Thomas N. Hudson, President, California Taxpayer Protection Committee Jean Pagnone, Treasurer, Placer County Taxpayers Association Mark Wright, Chairman, Placer County Republican Party

REBUTTAL TO THE ARGUMENT AGAINST MEASURE C

The people who argue against Measure C don't live in Loomis. They don't understand our small town values, and how our local library is a sense of pride and an important meeting and community learning space. This is what our residents fought hard to save and protect.

Measure C is not a new tax. It's a continuation of an existing sales tax which was overwhelmingly approved by the people of Loomis to fund our library. Sales revenue goes into the town's general fund which also pays for public safety, road improvements and infrastructure maintenance. We think it's good that this revenue funds the library and also supports other important town services.

Under local control, our library is better than before. Town council members respected the will of the people, used the money as promised, and our library has been fully funded ever since.

Opponents claim a sales tax of 25 cents on \$100 will "cause businesses to flee", yet the Loomis business community supports Measure C. This false argument was also made in 2016 and proven wrong because the opposite happened. New businesses opened up and existing businesses expanded. Businesses in Loomis are thriving and doing well.

Loomis has had a library since 1899, and we want to protect it for generations to come.

Vote Yes for Measure C to continue funding the Library, protect an important community asset, and keep Loomis traditions alive.

Signed,

Greg R. Brening, Business Owner Loomis ACE Brian Baker, Former Loomis Mayor Larry Houghtby, Loomis Commercial Property/Business Owner Vicky A. Morris, Bussiness Owner Secret Ravine Winery Kenny Gowan, Business Owner/LBB

FULL TEXT OF MEASURE C

If you desire a copy of the measure, please call the elections official's office at 916-824-1509 and a copy will be mailed at no cost to you.