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## MEASURE F

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### HOTEL BED TAX INCREASE - CITY OF AUBURN MEASURE

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Shall the measure funding police, fire, street maintenance, pothole repairs, parks, and for general government use for maintaining other City services by increasing the City's transient occupancy tax (paid only by hotel and lodging guests) on hotel rent by 2% matching nearby city rates, and by extending it to short-term rentals, to last until voters end it, raising approximately \$162,000 in additional revenue per year that cannot be taken by the State, be adopted?

YES \_\_\_\_

NO \_\_\_\_

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### CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE F

**BACKGROUND.** Nearly every California city charges a "transient occupancy tax" ("hotel bed tax") to guests of hotels, motels and other similar short-term lodgings who stay 30 days or less. Counties charge these taxes in areas outside cities. The tax is only paid by guests of hotels, motels, and other similar short-term lodgings and not by others. Hotel operators collect the tax when guests pay for their rooms and pay it to the City.

The City of Auburn currently charges an 8% tax on stays in hotels with three or more rooms for rent, which excludes all short-term lodgings with only one or two rooms for rent such as those advertised on AirBnb, VRBO, Homeaway, and others. Those staying in short-term lodgings with only one or two rooms for rent currently do not pay the tax.

This measure was placed on the ballot by the Auburn City Council. This is a general tax which can be spent on any lawful purpose of the City including on police, fire, street maintenance, pothole repairs, parks, and other general government uses.

**MEASURE F.** This measure would make two changes to Auburn's hotel bed tax:

1. It would raise the rate from 8% to 10% of the rent charged.
2. It would eliminate the three-room requirement and tax all short-term lodgings.

The rest of Auburn's hotel bed tax ordinance would not be changed. This measure requires simple-majority voter approval.

A "yes" vote approves the increase of the tax to 10% and taxes all short-term lodgings.

A "no" vote rejects these proposed changes and maintains the City's existing tax.

Gary B. Bell  
Auburn City Attorney

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## ARGUMENT IN FAVOR OF MEASURE F

Protect Auburn's local quality of life--vote YES on Measure F!

Voting YES on Measure F will help protect our Emergency Response Services, maintain fire prevention and readiness, preserve our high-quality community amenities and keep our property values high without raising taxes on residents or businesses!

Measure F is a hotel and lodging tax (also known as a TOT) paid by out-of-town visitors and tourists when they stay in Auburn hotels or short-term-rentals, such as AirBnBs.

- **Auburn residents and businesses DO NOT pay this tax.**
- Levels the playing field so visitors staying in both short-term rentals (STRs) and hotels pay their fair share.
- It ensures visitors contribute their FAIR share to the outstanding public services they enjoy while staying in Auburn.
- Increasing the hotel tax from 8% to 10%, which is an increase of \$3 on a \$150 room night, and extending it to short-term rentals, could generate about \$162,000 in much-needed additional annual revenue for the City.
- Auburn's hotel tax has not been updated since 1991, and currently there are some hotels and about 75 STRs listed within the city limits.
- Visitors use our roads, parks and emergency services. This is a FAIR way to recover the increased costs associated with visitor stays in Auburn. This increase would still keep Auburn hotels and lodging competitive in the region!
- The proposed increase achieves balance between maintaining our competitiveness for tourism dollars and recovering some of the cost of providing critical city services. None of the hotel tax money can be taken by the State. ALL Measure F revenue will stay in Auburn.

Join residents, the business community, the tourism industry, civic and city leaders in voting YES on Measure F to help Auburn build a stronger economy and protect important services. For factual information, visit <https://www.auburn.ca.gov/701/Measure-F>.

Signed,

Rachel Radell-Harris, Mayor of Auburn

Sandra Amara, Vice Mayor of Auburn

Michele Tuggle, CEO Auburn Chamber of Commerce

James Murphy, President L-4110 Auburn Firefighter Assoc.

Robert Haswell, CEO, Placer County Visitors Bureau

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## REBUTTAL TO THE ARGUMENT IN FAVOR OF MEASURE F

Measure F is an unnecessary tax increase that will increase hotel costs and discourage tourism in Auburn. It also adds to the burden for the businesses that are forced to collect and remit these taxes.

The proponents claim that visitors need to pay their "FAIR share" but the current tax rate is already much higher than the national average. What is so fair about increasing a tax that is already so much higher than competing vacation destinations? Does Auburn provide special services to visitors that other places don't provide? Or is this just a rip-off?

Tax increases make Auburn less attractive. When tourists go elsewhere, we don't just lose hotel taxes, we lose jobs, businesses, property taxes, sales taxes, business taxes, etc. The proponents claim that "Auburn residents and businesses do not pay this tax," but you can bet that our politicians will RAISE YOUR TAXES AGAIN when this unnecessary tax increase chases away tourists and the dollars they bring.

Tax revenues have increased substantially in recent years and there is no money shortage that makes this tax increase necessary. While government revenues have increased, many taxpayers have gotten poorer. High taxes, inflation, stagnant wages, and increased prices for lodging have discouraged many people from travelling. This tax increase would make the problem even worse.

Please vote NO on Measure F.

Signed,

Thomas N. Hudson, President, California Taxpayer Protection Committee

Mark Wright, Chairman, Placer County Republican Party

Jean Pagnone, Treasurer, Placer County Taxpayers Association

Eric Eisenhammer, President, Placer County Republican Assembly

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## ARGUMENT AGAINST MEASURE F

Measure F is yet another tax increase that will make life more difficult for taxpayers. Federal taxes are also scheduled to increase after next year. At some point, enough is enough. We need to learn to say NO!

Measure F would increase Auburn's transient occupancy tax (the "hotel tax") during a period of high inflation, when hotel prices are increasing so fast that many people can no longer afford a vacation. It makes no sense to permanently lock-in higher hotel taxes, which will only encourage travelers to stay somewhere else. Discouraging local tourism with higher taxes will negatively impact sales tax revenues, business taxes, and many other revenue sources.

We have all seen the disastrous impact that high taxes have had on the State of California, causing too many taxpayers and businesses to leave our state. This is not the time to make things even worse.

Don't be fooled by claims that this tax increase could be used to promote local tourism. Nothing in this ballot measure would require any of the new tax revenues to be spent on that. The proponents cannot even tell you where the new tax money will be spent, since that will be decided by politicians who have not even been elected yet. If the politicians refuse to live within their means and they are demanding yet another tax increase, they should at least tell us where the new money will be spent.

There is no shortage of tax revenues that necessitates this unnecessary tax increase. In fact, local tax revenues have increased dramatically, while many taxpayers have gotten poorer.

VOTE NO on Measure F. 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

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## REBUTTAL TO THE ARGUMENT AGAINST MEASURE F

**Measure F does not raise taxes on local residents! Not a single cent.**

Voting Yes on Measure F is about Fairness, not raising taxes on our local residents or businesses. Measure F ensures that folks coming from out of town to enjoy Auburn and the surrounding area pay their fair share to help keep it that way.

If anything, Measure F actually helps DECREASE the burden on locals by asking out-of-town tourists to pitch in.

Measure F raises the City's hotel tax (Transient Occupancy Tax) by two percent, which is paid only by hotel and other lodging guests, and also includes short term rentals, who benefit from the services our City provides. Measure F will generate about \$162,000 in additional revenue for City services and every penny stays in Auburn.

Visitors come from all over the world to enjoy our great community. It is only fair they help pay for services they enjoy. And folks staying in short-term-rentals like AirBnBs in our neighborhoods should pay the same as hotel guests. Currently, they pay zero! Measure F still keeps Auburn competitive with neighboring communities who passed similar measures in recent years.

We live in a community with an amazing quality of life, helped by great services from our City. Auburn prioritizes public safety and fire protection. Our parks and streets are safe and provide great spaces for our many community events. Measure F helps fund those services.

Don't be fooled! Get the facts at <https://www.auburn.ca.gov/701/Measure-F>. **Vote Yes on Measure F!**

Signed,

Lori Tompkins, Treasurer – Auburn Downtown Business Assoc.

Stephanie Snyder, Past Treasurer, Auburn Symphony

Tyler Friesen, Co-owner/Founder, The Station Public House

Christine Ubbink, Chair, Auburn Economic Dev. Commission

Brad Baldwin, Old Town Auburn Business District President

**FULL TEXT OF MEASURE F SUBMITTED BY THE CITY OF AUBURN**

RESOLUTION NO. 24-80

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN PLACING A MEASURE AMENDING THE CITY'S UNIFORM TRANSIENT OCCUPANCY TAX LAW ON THE BALLOT FOR THE GENERAL MUNICIPAL ELECTION PREVIOUSLY CALLED FOR NOVEMBER 5, 2024

WHEREAS, by Resolution No. 24-71, the City Council called a general municipal election to be held on November 5, 2024 (the "Election"); and

WHEREAS, the City Council desires to submit a proposal to the voters in the Election to amend the City's Uniform transient Occupancy Tax Law (Auburn Muni. Code, §§ 33.185 – 33.197), which imposes a general tax on the rent that guests pay to a defined category of "hotels" (Elec. Code, § 9222); and

WHEREAS, the proposed ordinance effecting that amendment is attached hereto as Exhibit A (the "Ordinance") and is incorporated by this reference; and

WHEREAS, the Ordinance both increases the tax at issue and expands the "hotels" to which the tax applies (Cal. Const., art. XIII C, § 2(b); Gov. Code, § 53723); and

WHEREAS, the Election is a regularly scheduled statewide general election in which all of the City's electors are entitled to vote, and in which members of the City Council are up for election or reelection (Cal. Const., art. XIII C, § 2(b); Gov. Code, § 53724(c)).

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING, THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

**Section 1.** The City Council hereby submits the Ordinance to the voters at the Election, and it orders the following question to appear on the ballot for the Election:

Shall the measure funding police, fire, street maintenance, pothole repairs, parks, and for general government use for maintaining other City services by increasing the City's transient occupancy tax (paid only by hotel and lodging guests) on hotel rent by 2% matching nearby city rates, and by extending it to short-term rentals, to last until voters end it, raising approximately \$162,000 in additional revenue per year that cannot be taken by the State, be adopted?	YES <input type="checkbox"/>
	NO <input type="checkbox"/>

**Section 2.** The City Attorney is hereby authorized and directed to prepare an impartial analysis of the Ordinance by such deadline as the City Clerk may establish. (Elec. Code, § 9280.)

**Section 3.** The City Clerk is authorized, instructed, and directed to give further or additional notice of the Election in the time, form, and manner required by law. The Clerk is further directed to file a certified copy of this Resolution with the Placer County Board of Supervisors and with the Placer

County Clerk-Recorder-Registrar of Voters no later than 88 days before the Election.

**Section 4.** The City Manager is hereby authorized and directed to appropriate the necessary funds to pay for the City's share of costs to place the Ordinance on the ballot for the Election, and to execute any necessary agreements with Placer County for the Election.

**Section 5.** The City Clerk is hereby authorized, instructed, and directed to follow all applicable procedures concerning arguments in favor of or against the Ordinance, including but not limited to Elections Code section 9280 *et seq.* The Clerk may work with the County elections officials as necessary to complete this task.

Rebuttal arguments are hereby authorized. This authorization applies only to Election and lapses when the Election's results are certified (Elec. Code, § 9285.)

The City Council will authorize two Councilmembers to prepare and file the argument in support of the ordinance, and to prepare and file a rebuttal to any argument against the Ordinance, through a separate resolution at a later date. (Elec. Code, § 9282(b).)

**Section 6.** The adoption of this Resolution is exempt from the California Environmental Quality Act (CEQA), Public Resources Code section 21000 *et seq.* and California Code of Regulations, title 14, section 15000 *et seq.* (CEQA Guidelines). The calling of a municipal election is not a project within the meaning of CEQA Guidelines section 15378. Further, the general tax proposed by this resolution does not "involve any commitment to any specific project which may result in a potentially significant physical impact on the environment," and adopting it is therefore not a project under CEQA Guidelines section 15378(b)(4).

**Section 7.** This Resolution shall take effect immediately upon its adoption.

**Section 8.** The City Clerk shall certify the passage and adoption of this Resolution as required by law.