## CITY OF KETCHUM RESOLUTION NO. 22-018

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KETCHUM, IDAHO, CALLING AN ELECTION FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY THE QUESTION OF ADOPTING A LOCAL OPTION TAX ORDINANCE AMENDMENT MODIFYING THE PURPOSES FOR WHICH LOCAL OPTION TAX REVENUES MAY BE USED TO ADD "WORKFORCE HOUSING PROVISION AND SUPPORT" AS AN AUTHORIZED USE, AND TO INCREASE AND ADD CERTAIN LOCAL OPTION TAXES ON RETAIL, LODGING, LIQUOR-BY-THE-DRINK, AND BUILDING MATERIALS; ESTABLISHING THE DATE OF THE ELECTION; PROVIDING FOR ADMINISTRATION OF THE ELECTION; APPROVING A FORM OF BALLOT PROPOSITION; PROVIDING FOR REGISTRATION OF VOTERS; PROVIDING FOR RELATED MATTERS; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Ketchum, Idaho (the "City"), is a municipal corporation duly organized and operating under the laws of the State of Idaho; and

WHEREAS, Sections 50-1044 to 50-1049, inclusive, Idaho Code, as amended, authorize the voters of resort cities (as defined in Section 50-1044, Idaho Code) to authorize their city government to adopt, implement and collect local-option non-property taxes; and

WHEREAS, it has been determined by the City Council of the City (the "Council") that the City is a resort city and has a population less than 10,000; and

WHEREAS, the Council has determined that visitors and travelers to the City place an undue burden upon the taxpayers of said City and that the question of the imposition of a local-option non-property tax has been presented to the voters of the City; and

WHEREAS, the City has adopted a local option tax ordinance, Ordinance 712, that was approved by voters on November 20, 1997, authorizing the collection of local option taxes as provided for under Title 50, Chapter 10, Idaho Code, and which was extended on November 8, 2011, by voter approval of Ordinance No. 1090 which amended Ordinance 712, to provide for an additional fifteen (15) years through December 31, 2027; and

WHEREAS, the Council has determined that it is desirable to seek voter approval to add a further purpose, workforce housing provision and support, for which the local option tax revenues derived may be used, and to increase and add certain local option nonproperty sales tax on retail, lodging, liquor-by-the-drink, and building materials; and

WHEREAS, the local-option non-property tax and its purposes cannot be adopted, implemented or collected without the assent of a sixty percent (60%) majority of the qualified electors of the City voting in an election called for such purpose; and

WHEREAS, the Council has determined to call and the County will conduct an election for the aforesaid purposes as required by Sections 50-1044 to 50-1046, Idaho Code.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KETCHUM as follows:

# Section 1: LOCAL-OPTION NONPROPERTY TAX

A. The Council hereby finds, determines, and declares that the City of Ketchum has a population not in excess of 10,000 according to the most recent census and is a city that derives

the major portion of its economic well-being from people catering to recreational needs and meeting needs of people traveling to the destination City for an extended period of time; that the City has a significant economic dependence upon visitors and travelers passing through or staying in the community and the City; and, that said visitors and travelers require services of the City which place an undue burden upon the taxpayers of the City.

- B. Subject to the approval of the local option non-property tax by the qualified electors voting at the election for which provision is hereinafter made, Ordinance No. 1235 adopted on March 14, 2022 pursuant to the provisions of Sections 50-1046 to 50-1047, Idaho Code, as amended, shall take effect July 1, 2022, after the canvass of the returns of the regular election and compliance by the City with Section 50-1047, Idaho Code. Said Ordinance is attached hereto as Exhibit "A" and provides as follows:
  - (A) The local option non-property tax revenue derived from and collected under the City Local Option Tax Ordinance, Ordinance 712 as extended by Ordinance 1090, shall be further amended to add the following purpose to Section 5: Workforce Housing Provision and Support.
  - (B) The local option non-property sales taxes shall be increased by an additional three-quarter percent (0.75%) on retail sales, an additional two percent (2%) on lodging including short-term rentals (30 days or less), an additional two percent (2%) on liquor-by-the-drink sales, and an additional one percent (1%) on building materials, excluding such supplies for workforce housing projects.
  - (C) The new revenues generated from the above-listed additions will solely be used for the purposes of Workforce Housing Provision and Support.

## Section 2: SPECIAL ELECTION

A special election is hereby called within the City to be held on Tuesday, May 17, 2022, for the purpose of enabling the qualified electors of the City to vote upon the proposition set forth in Section 4 hereof. The ballot proposition for the special election shall be separate from any other ballot measure being submitted to the electors on the date of the election. Only those qualified electors of the City casting valid ballots upon the proposition set forth in Section 4 of this Resolution shall be counted in determining the number of qualified electors voting at or participating in the election.

# Section 3: ADMINISTRATION OF ELECTION

The administration of the election shall be conducted in accordance with Chapter 4 of Title 50 of Idaho Code, Chapter 14 of Title 34 of Idaho Code, and in accordance with this Resolution. The supervision and administration of the election and election laws shall be by the County Clerk as chief elections officer, in accordance with Idaho Code §50-403.

### Section 4: BALLOT PROPOSITION

The ballot proposition for the election shall be in substantially the following form:

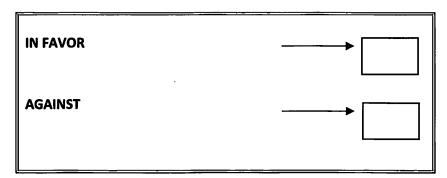
INSTRUCTIONS: Vote on the following question by placing an X in the square according to the way you desire to vote on that question. If you, by mistake or accident, tear, deface, wrongly mark or otherwise mutilate this ballot, return it to the election judge and get another.

#### **Local Option Tax**

Shall the City of Ketchum support workforce housing by adopting proposed Ordinance No. 1235 to:

- 1. add "Workforce Housing Provision and Support" to the list of authorized purposes for which local option tax revenues may be used, and
- 2. increase the local option tax rates in the City of Ketchum by an additional three-quarter percent (0.75%) on retail sales tax, an additional two percent (2%) on hotel-motel room occupancy sales tax including on short-term rentals (30 days or less); an additional two percent (2%) on liquor-by-the-drink sales tax; and an additional one percent (1%) on building materials sales tax, excluding materials for workforce housing projects.

The new revenues generated from such additions will <u>solely</u> be used for the purposes of Workforce Housing Provision and Support.



Ordinance No. 1235 was adopted by the Ketchum City Council on March 14, 2022, but will only be effective upon approval of sixty percent (60%) of the registered voters that vote on this ballot.

### Section 5: QUALIFIED ELECTORS

Every person eighteen (18) years of age or older, who at the time of the specified election is a United States citizen who has been a legal and bona fide resident of the City for at least 30 days immediately preceding the date of the election, if properly registered as required by law, shall be qualified to vote at said election.

### Section 6: REGISTRATION

All electors must be registered to vote at said election. Voter registration shall be conducted pursuant to the provisions of Section 34-1402, Idaho Code.

No qualified elector who is duly registered as a voter, and who continues to reside at the same address or within the same precinct in which he or she is registered, shall be required to re-register.

Persons who are eligible to vote may register for the election at the office of the Blaine County Clerk. Any elector who will complete his or her residence requirement or attain the requisite voting age during the period when the register of electors is closed may register prior to the closing of the register.

Any person who is eligible to vote may register on election day by appearing in person at the polling place established for the election, by completing a registration card, making an oath on the form prescribed by law, and providing proof of residence in the manner provided by Section 34-408A, Idaho Code, as amended.

# Section 7: OFFICERS AUTHORIZED

The officers of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

# Section 8: RATIFICATION

All actions heretofore taken, not inconsistent with the provisions of this Resolution, by the Mayor and Council directed toward the holding of the election called for herein, are hereby ratified, approved, and confirmed.

DATED this 14th day of March 2022.

CITY OF KETCHUM

By\_

Neil Bradshaw, Mayor

ATTEST: