

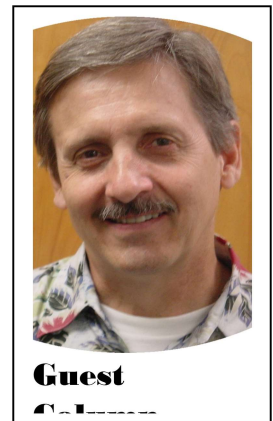
# Opinion – August 10, 2024

Note – What follows is the Guest Column offered by Tom Spencer to the Tahoe Daily Tribune. Editors at the Tribune cut the column short, eliminating the last 2 paragraphs when it was run on August 2, 2024. Mr. Spencer has restored those paragraphs and re-edited his column for use on this page.

## Measure “N” Vacancy Tax

### Confronting the Moral and Ethical Issues

The pragmatic arguments for defeating the Vacancy Tax are numerous. Now, voters in the City of South Lake Tahoe (CSLT) must also confront the MORAL and ETHICAL issues.



From the start, let's make it clear, most residents of the CSLT (full-time and part-time) support providing options to help the local workforce attain affordable housing. Now consider how the originators of the language used in the Vacancy Tax went about designing this horrible ballot measure, now referred to as “Measure N.”

- **Find a soft target to blame for the need for the tax!** The question is, how to get the voters of the CSLT to tax themselves? Simple, the originators of the tax were untruthful: (a) Lead the voters (fulltime residents) to believe the proposed tax law will not apply to them; (b) Target a group of residents who cannot vote on the issue (2<sup>nd</sup> home owners); and (c) Portray the “target” group as less-than-desirable-members of the community.
- **What I've worked so hard for is now yours?** Tax originators planted the idea that one group of residents (primarily renters) can support taxing another group (2<sup>nd</sup> Home owners, many retired and senior) to generate funding for their own personal needs. And that is exactly what originators of the Vacancy Tax did. Options for 2<sup>nd</sup> homeowners are grim! If the tax passes, 2<sup>nd</sup> home owners will be required to: (a) Pay the \$6000 annual Tax, or (b) Rent out their vacation home fulltime, or (c) Sell their family dreams because they can no longer afford to keep their cherished family retreat.
- **The Vacancy Tax has divided the community of the CSLT!** This Tax sets-up an immoral and unethical government surveillance program, where **all** property owners must defend and prove their use of their property each year..it is invasive! Full-time residents are encouraged to report-on the occupancy of their part-time neighbors!

- **The tax originators mis-characterize 2<sup>nd</sup> homes as “Vacant”.** This is yet another example of unethical messaging used by tax proponents. They describe 2<sup>nd</sup> homes as “vacant”. Second homes are mainly vacation homes and though they may be occupied less than 183 days per year, they are not vacant! The tax originators have stated that they believe private properties (vacation and 2<sup>nd</sup> homes) are merely a public resource to be recovered from private citizens for public use.
- **Is this a partisan issue?** No! Opposition to the Vacancy Tax brought together members of many political parties, who resent the proponents proceeding with this ineffective, costly, and divisive method to fund affordable housing. For many, the notion that just one group of residents should be responsible for 100% of the cost of affordable housing defies rational thought!
- **A hidden agenda?...nothing more than an end-run of Proposition 13.** State-wide, political activists pushing higher taxes have not yet succeeded in killing proposition 13 at the ballot box. However, some have found another way to boost California property taxes....force out property owners who enjoy Prop-13 protections and replace them with new owners who must pay much higher property taxes. Keep in mind, the originators of the Vacancy Tax included a “CPI escalator clause” within the tax language, meaning that the \$6000 per year tax could grow to \$8,000-\$10,000 per year over a decade! Imagine yourself paying \$80,000-\$100,000 tax just to use your own home? In my opinion, this is by design! One of the vacancy tax strategies appears to be the objective to force out long-time 2<sup>nd</sup> home owners (which targets many retired and senior citizens), replacing them with new property owners who will pay higher annual property taxes.
- **The Vacancy Tax promotes discrimination against your neighbors!** The proponents DID NOT seek a moderate position in the language they used for this tax. Basic fairness and equity would require that ALL residents, businesses, and tourists in the CSLT should shoulder the common burden of providing for the general good (affordable housing). The originators DID NOT seek to apply this tax burden to themselves! They DID NOT seek fair application of this Tax. Instead, originators of the tax took the “low unethical road” by attacking a group whom they thought would have no say in the voting. Some even portray 2<sup>nd</sup> home owners as less-than-desirable residents who deserve (as a group) to be singled out as targets. For this reason alone, voters in the CSLT should not support this misguided and unethical Measure N presented by the originators of the Vacancy Tax.

### **Vote No on Measure N (Vacancy Tax)**

*Tom Spencer is a retired US Forest Service manager, with 40+ years of service. He began his career as a Hotshot Firefighter, ascending to Division Supervisor and Operations Section Chief positions on federal Incident Management Teams. His day-to-day job ranged from those of a lands, resource, and recreation staff officer to a National Forest level planner. Tom and his partner have been residents in the City of South Lake Tahoe since 2007. He currently provides volunteer support to their home owners association.*