

RESOLUTION NO. 20-104 N.C.

A RESOLUTION CALLING AND ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF VALLEJO A MEASURE RELATING TO A PROPOSED ORDINANCE AMENDING CHAPTER 3.09 OF THE VALLEJO MUNICIPAL CODE RELATED TO VALLEJO LOCAL RECOVERY, EMERGENCY PREPAREDNESS, AND ESSENTIAL SERVICES MEASURE. TO RETAIN JOBS/BUSINESSES; MAINTAIN CITY SERVICES, INCLUDING FIRE PROTECTION, EMERGENCY MEDICAL RESPONSE, CRIME PREVENTION/ INVESTIGATION, YOUTH SERVICES, AND ADDRESSING HOMELESSNESS; ENHANCE POLICE TRANSPARENCY/ACCOUNTABILITY AND ENSURE WELL-TRAINED COMMUNITY POLICE OFFICERS; AND KEEP PUBLIC SPACES SAFE/CLEAN; SHALL THE CITY OF VALLEJO ADOPT A MEASURE ESTABLISHING A³/₄¢ SALES TAX UNTIL ENDED BY VOTERS, PROVIDING APPROXIMATELY \$12,000,000 ANNUALLY, REQUIRING INDEPENDENT AUDITS, AND ALL FUNDS SPENT IN VALLEJO

WHEREAS, the City needs to effectively address our own unique local needs and community priorities; and

WHEREAS, the proposed measure includes strict accountability requirements including independent financial audits and public expenditure reports, with no funding that could be taken by the State; and

WHEREAS, the community has indicated reforming local police practices with greater transparency, accountability, and oversight; recruiting and retaining properly-trained police officers; maintaining fire protection and emergency medical response services; keeping public spaces healthy, clean and safe; maintaining crime prevention and investigation, retaining and attracting local jobs and businesses, and addressing homelessness are important priorities; and

WHEREAS, in recent years, 911 emergency response times have increased and exceed national standards; and

WHEREAS, reopening fire stations closed during the recession will allow first responders to better respond to medical emergencies, wildfires and other disasters to keep residents safe; and

WHEREAS, in response to the growing homelessness crisis the City has secured one-time funding to establish a navigation center to help people experiencing homelessness - including seniors and veterans - get access to services, shelter and support; and

WHEREAS, the City wishes to continue addressing homelessness in a compassionate manner and continue operating the navigation center while keeping the City safe; and

WHEREAS, now more than ever the City must be prepared for any natural disaster or public health emergencies; and

WHEREAS, Vallejo has some of the worst roads in the Bay Area, with half of the roads rating poor or very poor; and

WHEREAS, essential road repairs are needed immediately or they will only get more expensive to fix and more dangerous for residents, including first responders who need to reach people that need help quickly; and

WHEREAS, a General Municipal election on Tuesday, November 3, 2020, was adopted by resolution on June 23, 2020; and

WHEREAS, on July 28, 2020, the City Council introduced and held the first reading of an Ordinance Amending Vallejo Municipal Code Chapter 3.09 related to Vallejo Local Recovery, Emergency Preparedness, and Essential Services Measure. To retain jobs/businesses; maintain City services, including fire protection, emergency medical response, crime prevention/ investigation, youth services, and addressing homelessness; enhance police transparency/accountability and ensure well-trained community police officers; and keep public spaces safe/clean; shall the City of Vallejo adopt a measure establishing a $\frac{3}{4}\%$ sales tax until ended by voters, providing approximately \$12,000,000 annually, requiring independent audits, and all funds spent in Vallejo; and

WHEREAS, the tax provided for by the proposed Ordinance shall be enacted solely to raise revenue for general purposes, and shall be placed into the City's General Fund, and is not intended for regulation; and

WHEREAS, the City Council desires, to submit to the voters at the November 3, 2020, General Municipal election a measure proposing a .75 percent transactions and use tax for general purposes; and

WHEREAS, if enacted, the Measure would provide a local revenue source and would increase the General Fund to provide services including, but not limited to, police services such as neighborhood police patrols and crime prevention programs to help prevent gang activity and drug-related crimes; improved fire protection and paramedic services and reduced response times to 911 emergencies; repairing potholes, local streets, public buildings and keeping public areas clean, well-maintained and free of graffiti and economic development; and

WHEREAS, Section 7285.9 of the California Revenue and Taxation Code authorizes any city to levy, increase or extend a transactions and use tax for general purposes at a rate of 0.125 percent, or a multiple thereof, subject to approval by a two-third vote of all members of the City Council and by a majority of the qualified voters of the City voting in an election on the issue; and

WHEREAS, Article XIII C, section 2(b) of the California Constitution requires that an election be held when a City council seeks voter approval of a new general tax and that said election be consolidated with a regularly scheduled general election for members of the City Council; and

WHEREAS, this Resolution proposes to the electorate the amendment of an ordinance which, if approved, would impose a tax on retail transactions involving sale and use of personal property. The tax rate would be an increase of (.75%) of the sales price of the property. The tax revenue would be collected by the California Department of Tax and Fee Administration and remitted to the City.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF VALLEJO DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS, THAT:

SECTION 1. The City Council pursuant to its right and authority, does order to be submitted to the voters at the November 3, 2020 General Municipal election the following question:

THE VALLEJO SALES TAX MEASURE	
Vallejo Local Recovery, Emergency Preparedness, and Essential Services Measure. To retain jobs/ businesses; maintain City services, including fire protection, emergency medical response, crime prevention/ investigation, youth services, and addressing homelessness; enhance police transparency/accountability and ensure well-trained community police officers; and keep public spaces safe/clean; shall the City of Vallejo adopt a measure establishing a $\frac{3}{4}$ ¢ sales tax until ended by voters, providing approximately \$12,000,000 annually, requiring independent audits, and all funds spent in Vallejo?	YES
	NO

SECTION 2. The proposed measure submitted to the voters is as attached in Exhibit 1 to this Resolution, which is incorporated herein by this reference.

SECTION 3. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 4. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 5. The City Clerk is hereby directed to file a certified copy of this Resolution with the Solano County Board of Supervisors and the Solano County Registrar of Voters.

Adopted by the City Council of the City of Vallejo at an adjourned regular meeting held on July 29, 2020, with the following vote:

AYES: Mayor Sampayan, Vice Mayor Sunga, Councilmembers Brown, Dew and Verder-Aliga
NOES: Councilmembers McConnell and Miessner
ABSENT: None
ABSTAIN: None

ATTEST:

BOB SAMPAYAN, MAYOR

DAWN G. ABRAHAMSON, CITY CLERK



RESOLUTION NO. 20-105 N.C.

A RESOLUTION AUTHORIZING CERTAIN CITY COUNCIL MEMBERS TO PREPARE AND FILE A WRITTEN ARGUMENT ON BEHALF OF CITY COUNCIL WITH RESPECT TO A CITY MEASURE AMENDING CHAPTER 3.09 OF THE VALLEJO MUNICIPAL CODE RELATING TO ESTABLISHING A THREE-QUARTERS CENT TRANSACTIONS AND USE TAX FOR **GENERAL PURPOSES AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS**

WHEREAS, a General Municipal election is to be held in the City of Vallejo on Tuesday, November 3, 2020, at which there will be submitted to the voters of said City a measure in substantially the following form:

THE VALLEJO SALES TAX MEASURE	
Vallejo Local Recovery, Emergency Preparedness, and Essential Services Measure. To retain jobs/businesses; maintain City services, including fire protection, emergency medical response, crime prevention/investigation, youth services, and addressing homelessness; enhance police transparency/accountability and ensure well-trained community police officers; and keep public spaces safe/clean; shall the City of Vallejo adopt a measure establishing a ¾ ¢ sales tax until ended by voters, providing approximately \$12,000,000 annually, requiring independent audits, and all funds spent in Vallejo?	YES
	NO

WHEREAS, Elections Code section 9280 authorizes the City Council to order the City Attorney to prepare an impartial analysis of the city measure qualifying for a place on the ballot; and

WHEREAS, Elections Code section 9282 authorizes the filing of written arguments for and against measures placed on the ballot by the legislative body, with priority given to arguments by the City Council, acting either as a whole or through individual City Council members authorized to file written arguments on the Council's behalf, pursuant to Elections Code section 9287.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF VALLEJO DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS, THAT:

SECTION 1. The City Council hereby authorizes Councilmembers Brown and Verder-Aliga and Vice Mayor Sunga to write the arguments in favor accompanied by the printed names(s) and signature(s) of the author(s), not exceeding 300 words, and in accordance with the Elections Code of the State of California, section 9280, et seq., and may be changed until and including the date fixed by the City Clerk, after which no arguments for or against the measure may be submitted to the City Clerk.

SECTION 2. That, in accordance with Elections Code section 9286(b), the deadline for submitting arguments for or against the proposed ordinance shall be as established by the Registrar of Voters for the November 3, 2020 election, which is customarily seventy-eight (78)

days prior to the election. The arguments shall be filed with the City Clerk, signed, with the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.

SECTION 3. The City Council hereby directs the City Clerk to transmit a copy of the City Measure to the City Attorney. The City Attorney shall cause to be prepared an impartial analysis of the measure showing the effect of the measure on the existing law and the operation of the measure pursuant to Elections Code section 9289.

Adopted by the Council of the City of Vallejo at an adjourned regular meeting held on July 29, 2020, with the following vote:

AYES: Mayor Sampayan, Vice Mayor Sunga, Councilmembers Brown, Dew and Verder-Aliga
NOES: Councilmembers McConnell and Miessner
ABSENT: None
ABSTAIN: None

BOB SAMPAYAN, MAYOR

DAWN G. ABRAHAMSON, CITY
CLERK

RESOLUTION NO. 20-106 N.C.

A RESOLUTION PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS WITH RESPECT TO A CITY MEASURE AMENDING CHAPTER 3.09 OF THE VALLEJO MUNICIPAL CODE RELATING TO ESTABLISHING A THREE-QUARTERS CENT TRANSACTIONS AND USE TAX FOR GENERAL PURPOSES TO BE SUBMITTED TO THE VOTERS AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2020

WHEREAS, Section 9285 of the California Elections Code authorizes the City Council, by majority vote, to adopt provisions for the filing of rebuttal arguments for city measures submitted at municipal elections;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF VALLEJO DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Pursuant to Section 9285 of the California Elections Code, when the elections official has selected the arguments for and against the measure which will be printed and distributed to the voters, the elections official shall send a copy of an argument in favor of the measure to the authors of any argument against the measure, and a copy of an argument against the measure to the authors of any argument in favor of the measure immediately upon receiving the arguments.

The author or a majority of the authors of an argument relating to a City measure may prepare and submit a rebuttal argument not exceeding 250 words or may authorize in writing any other person or persons to prepare, submit, or sign the rebuttal argument.

A rebuttal argument may not be signed by more than five persons.

The rebuttal arguments shall be filed with the City Clerk, signed, with the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers, not more than 10 days after the final date for filing arguments. The rebuttal arguments shall be accompanied by the Declaration by Author(s) form to be supplied by the City Clerk.

Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 2. That the City Council authorized Mayor Sampayan and Councilmember Dew to draft and file rebuttal arguments related to the proposed ordinance enacting a transactions and use tax, pursuant to Elections Code section 9285.

SECTION 3. All previous resolutions providing for the filling of rebuttal arguments for City measures, if any, are repealed.

SECTION 4. The provisions of Section 1 shall apply only to the General Municipal Election to be held on Tuesday, November 3, 2020, and shall then be of no further force and effect.

Adopted by the City Council of the City of Vallejo at an adjourned regular meeting held on July 29, 2020, with the following vote:

AYES: Mayor Sampayan, Vice Mayor Sunga, Councilmembers Brown, Dew, McConnell, and Verder-Aliga
NOES: Councilmember Miessner
ABSENT: None
ABSTAIN: None

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ATTEST:

BOB SAMPAYAN, MAYOR

DAWN G. ABRAHAMSON, CITY
CLERK

Proposed Amended Transactions and Use Tax Ordinance

ORDINANCE NO. _____ N.C. (2d)

A PROPOSED ORDINANCE AMENDING CHAPTER 3.09 OF THE VALLEJO MUNICIPAL CODE RELATED TO VALLEJO LOCAL RECOVERY, EMERGENCY PREPAREDNESS, AND ESSENTIAL SERVICES MEASURE. TO RETAIN JOBS/BUSINESSES; **MAINTAIN** CITY SERVICES, INCLUDING FIRE PROTECTION, EMERGENCY MEDICAL RESPONSE, CRIME PREVENTION/ INVESTIGATION, YOUTH SERVICES, AND ADDRESSING HOMELESSNESS; ENHANCE POLICE TRANSPARENCY/ACCOUNTABILITY AND ENSURE WELL-TRAINED COMMUNITY POLICE OFFICERS; AND KEEP PUBLIC SPACES SAFE/CLEAN; SHALL THE CITY OF VALLEJO ADOPT A MEASURE ESTABLISHING A³/₄¢ SALES TAX UNTIL **ENDED BY VOTERS, PROVIDING APPROXIMATELY \$12,000,000 ANNUALLY, REQUIRING INDEPENDENT AUDITS, AND ALL FUNDS SPENT IN VALLEJO**

THE PEOPLE OF THE CITY OF VALLEJO DO ORDAIN AS FOLLOWS:

SECTION 1. Section 3.09.020 of the Vallejo Municipal Code is hereby amended to read as follows:

3.09.020 - Definitions.

For the purposes of this chapter the following terms shall have the meanings given in this section:

A. "City" means the incorporated territory of the city.

B. "Operative date" means the first day of the first calendar quarter commencing more than one hundred ten days after the adoption of this chapter and the approval by the voters of the city of a measure approving the imposition of a transaction and use tax; provided, that if the city shall not have contracted with the California Department of Tax and Fee Administration as required by Section 3.09.040 prior to such date, the city shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 2. Section 3.09.030 of the Vallejo Municipal Code is hereby amended to read as follows:

3.09.30 - Purpose.

The city council hereby declares that this chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the city to adopt this tax ordinance which shall be operative if a majority of the

electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the sales and use tax law of the state of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of recordkeeping upon persons subject to taxation under the provisions of this ordinance.

SECTION 3. Section 3.09.040 of the Vallejo Municipal Code is hereby amended to read as follows:

3.09.040- Contract with State

Prior to the operative date, the city shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this chapter.

SECTION 4. Section 3.09.055 of the Vallejo Municipal Code is hereby added to read as follows:

3.09.055 - Imposition of additional transaction tax, transaction tax rate.

For the privilege of selling tangible personal property at retail, in addition to section 3.09.050 of this chapter, an additional tax is hereby imposed upon all retailers in the city at the rate of three-quarter cent (.75%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date.

SECTION 5. Section 3.09.060 of the Vallejo Municipal Code is hereby amended to read as follows:

3.09.060 - Place of sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

SECTION 6. Section 3.09.075 of the Vallejo Municipal Code is hereby added to read as follows:

3.09.075 - Imposition of use tax, use tax rate.

In addition to section 3.09.070 of this chapter, an additional excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property purchased from any retailer on and after the operative date and before the termination date for storage, use or other consumption in said territory at the rate of three-quarter cent (.75%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

SECTION 7. Section 3.09.090 of the Vallejo Municipal Code is hereby amended to read as follows:

3.09.090 - Limitations on the adoption of state law and collection of use taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the state of California is named or referred to as the taxing agency, the name of the city shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, California Department of Tax and Fee Administration, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this city or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in

performing the functions incident to the administration or operation of this chapter.

3. In those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "city" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

SECTION 8. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 9. CONSTRUCTION. To the extent the provisions of the Vallejo Municipal code as amended by this Ordinance are substantially the same as the provisions of that Code as it read earlier, those provisions shall be read as continuations of earlier enactments and not as new enactments.

SECTION 10. EFFECTIVE DATE. This Ordinance shall be submitted to the voters at an election to be held on November 3, 2020. Upon approval by a majority of the voters of the City voting on this Ordinance, this Ordinance shall take effect 10 days after the City Council certifies the result of the election, as provided by Elections Code section 9217, and the Transactions and Use Tax shall be increased as provided for in this Ordinance.