

RESOLUTION NO. 2024-C29

73 October 8, 2024

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AZUSA, EDWARD YEN CALIFORNIA, CALLING FOR THE HOLDING OF A GENERAL EXECUTIVE OFFICER MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, FOR THE ELECTION OF CERTAIN OFFICERS AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA RELATING TO GENERAL LAW CITIES.

WHEREAS, under the provisions of the law relating to general law cities in the State of California, a General Municipal Election shall be held on November 5, 2024, for the election of Municipal Officers; and

NOW, THEREFORE THE CITY COUNCIL OF THE CITY OF AZUSA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS.

<u>SECTION 1</u>. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Azusa, California, on Tuesday, November 5, 2024, a General Municipal Election for the purpose of electing Members of the City Council for Districts 2, 4 and 5 for full term of four years.

SECTION 2. That the ballots be used at the election shall be in form and content as required by law.

<u>SECTION 3</u>. That the City Clerk and Chief Deputy City Clerk are authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipments and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 4. That the vote centers for the election shall be open at seven o' clock a.m. (7:00 a.m.) of the day of the election and shall remain open continuously from that time until eight o' clock p.m. (8:00 p.m.) of the same day when the centers shall be closed, pursuant to the Election code § 10242, except as provided in § 14401 of the Elections Code of the State of California.

SECTION 5. That pursuant to § 15651(b) of the Elections Code of the State of California, in the event of a tie vote (if any two or more persons receive an equal and the highest number of votes for an office to be voted for within the city), as certified by the City Clerk or Chief Deputy City Clerk, there shall be held within the City a Special Runoff Election to resolve the tie vote. The City Council shall call and hold a Special Runoff Election on a Tuesday not less than 40 days nor more than 125 days after the administrative or judicial certification of the election which resulted in a tie vote.

SECTION 6. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by the law for holding municipal elections.

SECTION 7. That notice of the time and place of holding the election is given and the City Clerk or Chief Deputy City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by the law.

SECTION 8. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

<u>SECTION 9</u>. The City Council authorizes the City Clerk or Chief Deputy City Clerk to administer said election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.

PASSED, APPROVED and ADOPTED this 3rd day of June, 2024.

Robert Genzales

Mayor

ATTEST:

Jeffred Layrence Cornejo, Jr.

City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF AZUSA)

I HEREBY CERTIFY that the foregoing Resolution No. 2024-C29 was duly adopted by the City Council, at a regular meeting of said Agency held on the 3rd day of June, 2024, by the following vote of the Council:

AYES: COUNCILMEMBERS: GONZALES, ALVAREZ AVILA, MENDEZ, BECKWITH

NOES: COUNCILMEMBERS: ABSENT: COUNCILMEMBERS:

Jeffrey Lawrence Cornejo, Jr.

APPROVED AS TO FORM:

Best, Best & Krieger, LLP

RESOLUTION NO. 2024-C30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AZUSA, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE DATE PURSUANT TO § 10403 OF THE ELECTIONS CODE.

WHEREAS, the City Council of the City of Azusa called a General Municipal Election to be held on Tuesday, November 5, 2024 for the purpose of the election of electing Members of the City Council for Districts 2, 4 and 5 for full term of four years; and

WHEREAS, it is desirable that the General municipal election be consolidated with the Statewide General election to be held on the same date and that within the city the precincts, polling places and election officers of the two elections be the same, and that the county election department of the County of Los Angeles canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election; and

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

SECTION 1. That pursuant to the requirements of § 10403 of the Elections Code, the Board of Supervisors of the County of Los Angeles is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General election on Tuesday, November 5, 2024 for the purpose of electing Members of the City Council for Districts 2, 4 and 5 for full term of four years.

SECTION 2. That the county election department is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the statewide election.

- SECTION 3. That the Board of Supervisors is requested to issue instructions to the county election department to take any and all steps necessary for the holding of the consolidated election.
- **SECTION 4.** That the City of Azusa recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.
- <u>SECTION 5.</u> That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the county election department of the County of Los Angeles.
- **SECTION** 6. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2024.

C. S.	2
Robert Gonzales	
Mayor	
ATTEST:	
Joshey Taures	uce / Servera
Jeffrey Lawrence Cornejo,	Jr.
Oty Clark	

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF AZUSA)

I HEREBY CERTIFY that the foregoing Resolution No. 2024-C30 was duly adopted by the City Council, at a regular meeting of said Agency held on the 3rd day of June, 2024, by the following vote of the Council:

AYES: COUNCILMEMBERS: GONZALES, ALVAREZ AVILA, MENDEZ, BECKWITH

NOES: COUNCILMEMBERS: ABSENT: COUNCILMEMBERS:

Jeffrey Lawronce Cornejo, Jr.

APPROVED AS TO FORM:

Best, Best & Krieger, I

RESOLUTION NO. 2024-C31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AZUSA, CALIFORNIA, ADOPTING REGULATIONS FOR CANDIDATES FOR ELECTIVE OFFICE PERTAINING TO CANDIDATES STATEMENTS SUBMITTED TO THE VOTERS AT AN ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2022.

WHEREAS, Section 13307 of the Elections Code of the State of California provides that the governing body of any local agency adopt regulations pertaining to materials prepared by any candidate for a municipal election, including costs of the candidate's statement;

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

SECTION 1. GENERAL PROVISIONS. That pursuant to Section 13307 of the Elections Code of the State of California, each candidate for elective office to be voted for at an Election to be held in the City of Azusa on November 5, 2024 may prepare a candidate's statement on an appropriate form provided by the City Clerk or Chief Deputy City Clerk. The statement may include the name, age and occupation of the candidate and a brief description of no more than 200 words of the candidate's education and qualifications expressed by the candidate himself or herself. The statement shall not include the party affiliation of the candidate, nor membership or activity in partisan political organizations. The statement shall be filed in typewritten form in the office of the City Clerk at the time that the candidate's nomination papers are filed. The statement may be withdrawn, but not changed, during the period for filing nomination papers and until 5:00 p.m. of the next working day after the close of the nomination period.

SECTION 2. FOREIGN LANGUAGE POLICY.

- A. Pursuant to the Federal Voting Rights Act, the city is required to translate candidate's statements into the following languages: **Spanish**
- B. Pursuant to State Elections Code Section 13307 (b), the candidate's statement must be translated and printed in the voters pamphlet in any language at the candidates request.
- C. The City Clerk or Chief Deputy City Clerk shall:
 - 1. Translations:
 - (a) have all candidates statements translated into the languages specified in (A) above.
 - (b) have translated those statements into the languages as requested by the

candidate in (B) above.

2. Printing:

- (a) print all translations of all candidates' statements in the main voter pamphlet. The main voter pamphlet will be in English and Spanish.
- (b) have all translations made available upon request in the office of the City Clerk.

SECTION 3. PAYMENT.

A. Translations:

- 1. The candidate shall be required to pay for the cost of translating the candidates' statement into any <u>required</u> foreign language as specified in (A) and/or (B) of Section 2 above pursuant to Federal and\or State law.
- 2. The candidate shall be required to pay for the cost of translating the candidates' statement into any foreign language that is <u>not required</u> as specified in (A) and/or (B) of Section 2 above, pursuant to Federal and\or State law, but is requested as an option by the candidate.

B. Printing:

- 1. The candidate shall be required to pay for the cost of printing the candidate's statement in English in the main voter pamphlet.
- 2. The candidate shall be required to pay for the cost of printing the candidates statement in a foreign language required in (A) of Section 2 above, in the main voter pamphlet.
- 3. The candidate shall be required to pay for the cost of printing the candidate's statement in a foreign language requested by the candidate per (B) of Section 2 above, in the main voter pamphlet.

The City Clerk or Chief Deputy City Clerk shall estimate the total cost of printing, handling, translating, and mailing the candidate's statements filed pursuant to this section, including costs incurred as a result of complying with the Voting Rights Act of 1965 (as amended), and require each candidate filing a statement to pay in advance to the local agency his or her estimated pro rata share as a condition of having his or her statement included in the voter's pamphlet. In the event the estimated payment is required, the estimate is just an approximation of the actual cost that varies from one election to another election and may be significantly more or less than the estimate, depending on the actual number of candidates filing statements. Accordingly, the City Clerk or Chief Deputy City Clerk is not bound by the estimate and may, on a pro rata basis, bill the candidate for additional actual expense or refund any excess paid depending on the final actual cost. In the event of underpayment, the clerk may require the

candidate to pay the balance of the cost incurred. In the event of overpayment, the clerk shall prorate the excess amount among the candidates and refund the excess amount paid within 30 days of the election.

SECTION 4. ONLINE CANDIDATE STATEMENT. (Hosted by LA County)

A. Pursuant to Section 13307(c) of the California Elections Code, the governing body of the City of Azusa authorizes the preparation of candidate statements for nonpartisan elective office for the purpose of electronic distribution. Candidates will prepare statements for electronic distribution pursuant to Section 13307(a) of the Elections Code. A statement prepared pursuant to this subdivision shall be posted on the internet website of the County Elections Official. Pursuant to Section 13307.7(a) of the Elections Code, candidates shall provide payment of the requisite fee to cover the duties and procedures set forth in Sections 13307(b) and (d) of the Elections Code.

SECTION 5. MISCELLANEOUS.

- A. All translations shall be provided by professionally-certified translators.
- B. The City Clerk or Chief Deputy City Clerk shall comply with all recommendations and standards set forth by the California Secretary of State regarding occupational designations and other matters relating to elections.
- <u>SECTION 6</u>. ADDITIONAL MATERIALS. No candidate will be permitted to include additional materials in the sample ballot package.
- <u>SECTION 7</u>. That the City Clerk or Chief Deputy City Clerk shall provide each candidate or the candidate's representative a copy of this Resolution at the time nominating petitions are issued.
- **SECTION 8**. That all previous Resolutions establishing council policy on payment for candidates' statements are repealed.
- SECTION 9. That this Resolution shall apply only to the election to be held on November 8, 2022, and shall then be repealed.
- **SECTION 10**. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED and ADOPTED this 3rd day of June, 2024.

Robert Gonzales Mayor ATTEST:

awarace Cornejo, Ji

STATE OF CALIFORNIA **COUNTY OF LOS ANGELES**) ss. CITY OF AZUSA

I HEREBY CERTIFY that the foregoing Resolution No. 2024-C31 was duly adopted by the City Council, at a regular meeting of said Agency held on the 3rd day of June, 2024, by the following vote of the Council:

COUNCILMEMBERS: GONZALES, ALVAREZ, AVILA, MENDEZ, BECKWITH AYES:

NOES: **COUNCILMEMBERS:** ABSENT: COUNCILMEMBERS:

ex Laxarence Cornejo.

APPROVED AS TO FORM:

Best, Best & Krieger, LI

RESOLUTION NO. 2024-C40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AZUSA, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE NOVEMBER 5, 2024 GENERAL MUNICIPAL ELECTION FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX (SALES TAX) AT THE RATE OF ONE-QUARTER CENT (1/4¢)

WHEREAS, the City of Azusa ("City") is authorized to levy a Transactions and Use Tax ("TUT") for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIIIC, section 2 of the California Constitution ("Proposition 218"); and

WHEREAS, pursuant to California Elections Code section 9222, the City Council has authority to place local measures on the ballot to be considered at a Municipal Election; and

WHEREAS, California Revenue and Taxation Code section 7251.1 sets a combined limit of 2% on the total TUT that a county and any city within the county may levy; and

WHEREAS, Los Angeles County has, for many years, used 1% of the 2% limit by enacting Propositions A and C - two special TUT's to fund Countywide transportation projects and services; and

WHEREAS, over the last seven years (and will continue for the next three years), the County has been taking millions of Azusa resident's tax dollars that the City of Azusa has seen pennies on the dollar in return; and

WHEREAS, the City of Azusa should have local control over local taxpayer dollars to be spent on the Azusa City services and for the City to be self-reliant in the case of any emergency; and

WHEREAS, every penny of this measure would be spent on the services that benefit Azusa residents and no funds could be taken by the County, State or any other government entity; and

WHEREAS, this measure could provide funding for Azusa City services such as addressing homelessness locally, continuing police anti-gang enforcement programs, maintaining police patrols of neighborhood schools, maintaining police patrols of neighborhoods, parks and recreations areas, and repairing streets and potholes, and improving public facilities; and

WHEREAS, with nearly 60% of the Azusa City budget dedicated to local public safety services. Measure "__" funding could help maintain 911 emergency response, police officer staffing levels and patrols of neighborhoods, schools and parks; and

WHEREAS, in March, 2017, Los Angeles County voters enacted Measure H, an additional 1/4% special TUT for 10 years to fund Countywide programs and services to address homelessness; and

WHEREAS, County Measure H counts against the 2% statutory combined limit, effectively preventing cities like Azusa from utilizing this funding for local community benefit; and

WHEREAS, as a result, since 2017, cities within Los Angeles County seeking to enact a TUT have been statutorily prevented from proposing no more than a 3/4% TUT to their voters, since Los Angeles County is currently using 11/4% of the statutory limit under Revenue and Taxation Code section 7251.1 between Propositions A and C and Measure H; and

WHEREAS, Measure H is scheduled to sunset by its own terms on September 30, 2027; and

WHEREAS, on June 25, 2024, the Los Angeles County Board of Supervisors placed a new measure on the November 5, 2024 Statewide General Election ballot that would enact a new ½% special TUT to fund Countywide programs and services to address homelessness; and

WHEREAS, the new County measure would repeal Measure H and, per special legislation, would not count against the 2% combined limit under Revenue and Taxation Code section 7251.1; and

WHEREAS, by operation of the new County TUT measure should it pass, or the scheduled sunset of County Measure H, by no later than September 30, 2027, an additional ¼% of authority under the 2% combined limit will be available for Los Angeles County cities to enact city TUT's, effectively capturing funding that would be locally controlled in cities like Azusa for the benefit of city residents; and

WHEREAS, based upon the above, the City Council would like to submit to the voters at the November 5, 2024 General Municipal Election a measure that, commencing the earlier of (i) April 1, 2025, if a Los Angeles County transactions and use tax measure is approved by voters at the November 5, 2024 Election and, by operation of Revenue and Taxation Code section 7286.01(a)(5), the transactions and use tax enacted by Los Angeles County Measure H in March 2017 is repealed by law; or (ii) October 1, 2027, if a Los Angeles County transactions and use tax measure is not approved by voters at the November 5, 2024 Election and the transactions and use tax enacted by Los Angeles County Measure H in March 2017 expires by its own terms on September 30, 2027, would establish a supplemental, locally-controlled general TUT of one-quarter cent (1/4¢) on the sale and/or use of all tangible personal property sold at retail in the City until it is repealed by voters, as more specifically set forth in the attached proposed ordinance adding Article IX to Chapter 70 of the City's Municipal Code; and

WHEREAS, the one-quarter cent $(1/4\phi)$ TUT is a general tax, the revenue of which will be placed in the City of Azusa's general fund and will be used to pay for general City of Azusa

services, including, but not limited to public safety services; youth and senior programs, City facility maintenance and homeless programs and services; and

WHEREAS, on November 6, 1996, the voters of the State of California approved Proposition 218, an amendment to the State Constitution which requires that all general taxes which are imposed, extended or increased must be submitted to the electorate and approved by a majority vote of the qualified electors voting in the election; and

WHEREAS, pursuant to Proposition 218 (California Constitution, Article XIIIC, section 2(b)), the general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

WHEREAS, the next regularly scheduled general election at which City Council members will be elected is November 5, 2024; and

WHEREAS, pursuant to Revenue and Taxation Code section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to place the Measure on the November 5, 2024 ballot; and

WHEREAS, the ordinance to be considered by the qualified voters and the terms of approval, collection and use of the general TUT are described and provided for in the ordinance/measure attached hereto as Exhibit "A" (the "Measure") and by this reference made an operative part hereof, in accordance with all applicable laws; and

WHEREAS, the City of Azusa has a proud tradition of fiscal prudence and accountability with taxpayer dollars; and

WHEREAS, the City of Azusa does not wish to increase taxes on Azusa residents, nor the rate they are paying -- the City simply wants to recapture the amount the County is currently receiving when it becomes available to have local control over that funding to benefit Azusa residents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AZUSA:

SECTION 1. Incorporation of Recitals. The foregoing recitals are true and correct and are hereby incorporated and made an operative part of this Resolution.

<u>SECTION 2</u>. Submission of Ballot Measure. Pursuant to California Elections Code section 9222, Revenue and Taxation Code section 7285.9 and any other applicable requirements of the laws of the State of California relating to the City, the City Council, by a two-thirds (2/3) vote of all members, hereby orders the Measure to be submitted to the voters of the City at the General Municipal Election to be held on Tuesday, November 5, 2024.

SECTION 3. The City Council, pursuant to California Elections Code section 9222, hereby orders that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 5, 2024, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

City of Azusa Public Safety, Community Services, Local Control/	YES
Accountability Measure.	125
"Shall the measure to maintain locally-generated funding for police,	
firefighter/ paramedic/ 911 response services; clean up encampments/	
address homelessness; fix potholes/ streets; maintain gang enforcement,	
neighborhood patrols, clean water, parks, community centers, senior	
services, afterschool programs and other general City services,	
authorizing a 1/4¢ sales tax, taking effect when legally permissible,	NO
generating approximately \$2,500,000 annually until ended by voters;	
requiring audits/spending disclosure, be adopted?"	

SECTION 4. Conduct of Election. The City Clerk is authorized, instructed, and directed to procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 5. Pursuant to Elections Code section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the City Clerk not later than the deadline for submittal of primary arguments for or against the Measure.

The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the Measure is not printed on the ballot, nor in the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: "The above statement is an impartial analysis of Ordinance or Measure ______. If you desire a copy of the ordinance or measure, please call the Office of the City Clerk at (626) 812-5200 (Ext. 0) and a copy will be mailed at no cost to you."

SECTION 6. Notice of the election is hereby 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 7. Placement on the Ballot. The full text of the Measure shall not be printed in the voter information guide, A statement shall be printed on the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

SECTION 8. Filing with County. The City Clerk shall, not later than the 88th day prior to the General Municipal Election to be held on Tuesday, November 5, 2024, file with the Board of Supervisors and the Registrar of Voters of the County of Los Angeles, State of California, a certified copy of this Resolution.

SECTION 9. Public Examination. Pursuant to Elections Code section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

SECTION 10. The City Council hereby finds and determines that the Measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment, and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") and the State CEQA Guidelines, section 15378(b)(5).

<u>SECTION 11</u>. Severability. The provisions of this Resolution are severable and if any provision of this Resolution is held invalid, that provision shall be severed from the Resolution and the remainder of this Resolution shall continue in full force and effect, and not be affected by such invalidity.

SECTION 12. This Resolution shall become effective upon its adoption.

SECTION 13. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 29th day of July, 2024.

Robert Gonzales

Mayor

ATTEST:

Jeffrey Lawrence Cornejo, Jr

Laurouce.

City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF AZUSA)

I HEREBY CERTIFY that the foregoing Resolution No. 2024-C40 was duly adopted by the City Council of the City of Azusa, at a Special City Council Meeting thereof held on the 29th day of July 2024, by the following vote of the Council:

AYES: COUNCILMEMBERS: GONZALES, ALVAREZ, AVILA, MENDEZ, BECKWITH

NOES: COUNCILMEMBERS: ABSENT: COUNCILMEMBERS:

Jeffrey Lawrence Cornejo, Jr

APPROVED AS TO FORM:

Best Best & Krieger, LP

Exhibit "A" Azusa Supplemental Transactions and Use Tax Ordinance

[attached behind this page]

AN ORDINANCE OF THE PEOPLE OF THE CITY OF AZUSA, CALIFORNIA, ADDING ARTICLE IX TO CHAPTER 70 OF THE AZUSA MUNICIPAL CODE TO ENACT A SUPPLEMENTAL, GENERAL, ONE-QUARTER PERCENT (1/4%) GENERAL TRANSACTIONS AND USE TAX (SALES TAX), EFFECTIVE AFTER LOS ANGELES COUNTY MEASURE H IS REPEALED OR EXPIRES, TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, pursuant to California Revenue and Taxation Code section 7285.9 the City of Azusa ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to majority voter approval; and

WHEREAS, the People of the City desire to add Article IX to Chapter 70 of the Azusa Municipal Code establishing, effective after Los Angeles County's Measure H is repealed or expires, a Supplemental General Transactions and Use Tax ("TUT") until ended by voters, on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one-quarter cent (1/4¢).

NOW, THEREFORE, THE PEOPLE OF THE CITY OF AZUSA DO HEREBY ORDAIN AS FOLLOWS:

- **Section 1.** <u>Title and Text.</u> This Ordinance shall be known as the "Azusa Supplemental General Transactions and Use Tax", the full text of which is set forth in Attachment "1", attached hereto and incorporated herein by reference.
- **Section 2.** Approval by the City Council. Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the City Council on July 29, 2024.
- **Section 3.** Approval by the Voters. Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Azusa voting at the General Municipal Election of November 5, 2024. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.
- **Section 4.** Operative Date. "Operative Date" for the Transactions and Use Tax means the earlier of (i) April 1, 2025, if a Los Angeles County transactions and use tax measure is approved by voters at the November 5, 2024 Election and, by operation of Revenue and Taxation Code section 7286.01(a)(5), the transactions and use tax enacted by Los Angeles County Measure H in March 2017 is repealed by law; or (ii) October 1, 2027, if a Los Angeles County transactions and use tax measure is not approved by voters at the November 5, 2024 Election and the transactions and use tax enacted by Los Angeles County Measure H in March 2017 expires by its own terms on September 30, 2027. Pursuant to California Revenue and Taxation Code section 7251.1, the

tax enacted by this measure was adopted by a majority of Azusa voters at the November 5, 2024 General Municipal Election. As a result of said prior-in-time voter adoption, no subsequent transactions and use tax proposed or enacted after the November 5, 2024 Election by Los Angeles County or by any other public agency within Los Angeles County, shall be effective within the City of Azusa if, when combined with this City tax, would exceed the combined statutory limit under section 7251.1.

Section 5. <u>Severability.</u> 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.

I hereby certify that the Azusa General Transactions and Use Tax Ordinance was **PASSED, APPROVED, AND ADOPTED** by the People of the City of Azusa on the 5th day of November, 2024.

	CITY OF AZUSA
	ROBERT GONZALES, MAYOR
	ROBBRI GONZA IBBO, MITTOR
ATTEST:	
JEFFREY CORNEJO, CITY CLERK	
APPROVED AS TO FORM:	
MARCO A. MARTINEZ, CITY ATTORN	JEY

Article IX, Sections 401 through 413 are hereby added to Chapter 70 of the Azusa Municipal Code to read as follows:

"Article IX – SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX

Sections:

70-401 - Title.

70-402 - Purpose.

70-403 - Contract With State.

70-404 - Transactions Tax Rate.

70-405 - Place of Sale.

70-406 - Use Tax Rate.

70-407 - Adoption of Provisions of State Law.

70-408 - Limitations on Adoption of State Law and Collection of Use Taxes.

70-409 - Permit Not Required.

70-410 - Exemptions and Exclusions.

70-411 - Amendments.

70-412 - Enjoining Collection Forbidden.

70-413 - Duration of Tax

Sections:

70-401 - Title.

This ordinance shall be known as the "City of Azusa Supplemental General Transactions and Use Tax Ordinance". The City of Azusa hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

70-402 - Purpose.

This ordinance 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 therefore 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 record-keeping upon persons subject to taxation under the provisions of this ordinance.

70-403 - 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 transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it 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.

70-404 - Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one-quarter percent (1/4%) 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 of this ordinance.

70-405 - Place of Sale.

For the purposes of this ordinance, 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.

70-406 - Use Tax Rate.

An 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 of this ordinance for storage, use or other consumption in said territory at the rate of one–quarter percent (1/4%) 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.

70-407 - Adoption of Provisions of State Law.

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

70-408 - Limitations on 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 this 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, California Victim Compensation Board, California Department of Tax and Fee Administration, State Treasury, 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 Ordinance.
 - 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 reference to 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 of the Revenue and Taxation Code and in the definition of that phrase in Section 6203.
 - 1. "A retailer engaged in business in the City" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

70-409 - Permit not Required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

70-410 - Exemptions and Exclusions.

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
 - Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 - 2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

- a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
- b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
- 3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.
- 4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.
- 5. For the purposes of subparagraphs (3) and (4) of this subsection, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:
 - 1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 - 2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
 - 3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

- 4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
- 5. For the purposes of subparagraphs (3) and (4) of this subsection, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- 6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
- 7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.
- D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

70-411 - Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

70-412 - Enjoining Collection Forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

70-413 - Duration of Tax.

The tax imposed by this Article shall continue until this ordinance is repealed."

RESOLUTION NO. 2024-C41

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AZUSA, CALIFORNIA, PROVIDING FOR THE FILING OF PRIMARY AND REBUTTAL ARGUMENTS AND SETTING RULES FOR THE FILING OF WRITTEN ARGUMENTS REGARDING A CITY MEASURE TO BE SUBMITTED AT THE NOVEMBER 5, 2024 GENERAL MUNICIPAL ELECTION

WHEREAS, a General Municipal Election is to be held in the City of Azusa, California on November 5, 2024, at which there will be submitted to the voters the following measure:

City of Azusa Public Safety, Community Services, Local	
Control/ Accountability Measure.	Yes
"Shall the measure to maintain locally-generated funding for police,	
firefighter/ paramedic/ 911 response services; clean up	
encampments/ address homelessness; fix potholes/ streets; maintain	
gang enforcement, neighborhood patrols, clean water, parks,	
community centers, senior services, afterschool programs and other	No
general City services, authorizing a 1/4¢ sales tax, taking effect when	
legally permissible, generating approximately \$2,500,000 annually	
until ended by voters; requiring audits/spending disclosure, be	
adopted?"	

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

Section 1. Primary Arguments. That the City Council authorizes (i) the City Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the above measure, (iii) a bona fide association of such citizens or (iv) any combination of voters and associations, to file a written argument in favor of or against the City measure, accompanied by the printed name(s) and signature(s) of the author(s) submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, and to change the argument until and including the date fixed below by the City Clerk, after which no arguments for or against the City measure may be submitted to the City Clerk.

The deadline to submit arguments for or against the City Measure pursuant to this Resolution is declared by the City Clerk to be **August 16, 2024, at 5:00 p.m.** Each argument shall not exceed 300 words and shall be filed with the City Clerk, signed, and include 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 2. Rebuttal Arguments. Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the primary arguments for and against

the City Measure which will be printed and distributed to the voters, the Clerk shall send copies of the primary argument in favor of the Measure to the authors of the primary argument against, and copies of the primary argument against to the authors of the primary argument in favor. The authors or persons designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the City Clerk not later than **August 26**, **2024**, **at 5:00 p.m**. Rebuttal arguments shall be printed in the same manner as the primary arguments. Each rebuttal argument shall immediately follow the primary argument which it seeks to rebut.

- **Section 3. Prior Resolutions.** That all previous resolutions providing for the filing of primary and rebuttal arguments related to City measures are repealed.
- **Section 4. November 5, 2024 Election.** That the provisions of Sections 1 and 2 shall apply only to the election to be held on November 5, 2024, and shall then be repealed.
- **Section 5. Certification.** The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original Resolutions.

PASSED, APPROVED and ADOPTED this 29th day of July, 2024.

Robert Gonzales

Mayor

ATTEST:

Jeffrey Lawrence Cornejo, Jr.

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STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF AZUSA	Ì

I HEREBY CERTIFY that the foregoing Resolution No. 2024-C41 was duly adopted by the City Council of the City of Azusa, at a Special City Council Meeting thereof held on the 29th day of July 2024, by the following vote of the Council:

AYES: COUNCILMEMBERS: GONZALES, ALVAREZ, AVILA, MENDEZ, BECKWITH

NOES: COUNCILMEMBERS: ABSENT: COUNCILMEMBERS:

Jeffrey Laurence Cornejo, Vr. City Clerk

APPROVED AS TO FORM:

Best Best & Krieger, LLP

RESOLUTION 2024-C42

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AZUSA, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 5, 2024 WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THAT DATE PURSUANT TO §10403 OF THE ELECTIONS CODE

WHEREAS, on July 29, 2024, the City Council of the City of Azusa adopted Resolution No. 2024-C40, calling a General Municipal Election to be held on November 5, 2024; for the purpose of submitting to the voters the question relating to the Supplemental General Transactions and Use Tax; and

WHEREAS, it is therefore desirable that the General Municipal Election be consolidated with the Statewide General Election to be held on the same date and that within the City the precincts, polling places and election officers of the two elections be the same, and that the election department of the County of Los Angeles canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election.

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

Section 1. Request for Consolidation. Pursuant to the requirements of §10403 of the Elections Code, the Board of Supervisors of the County of Los Angeles is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 5, 2024, for the purpose of submitting to the voters the following question relating to the Transactions and Use Tax.

Section 2. Measure Language. A measure is to appear on the ballot as follows:

City of Azusa Public Safety, Community Services, Local	
Control/ Accountability Measure.	Yes
"Shall the measure to maintain locally-generated funding for police,	
firefighter/ paramedic/ 911 response services; clean up	
encampments/ address homelessness; fix potholes/ streets; maintain	
gang enforcement, neighborhood patrols, clean water, parks,	
community centers, senior services, afterschool programs and other	
general City services, authorizing a 1/4¢ sales tax, taking effect when	
legally permissible, generating approximately \$2,500,000 annually	No
until ended by voters; requiring audits/spending disclosure, be	
adopted?"	

Section 3. Canvass of Returns. The County election department is authorized to canvass the returns and perform all other proceedings incidental to and connected with the General Municipal Election. The Election shall be held in all respects as if there were only one

election, and only one form of ballot shall be used. Pursuant to California Elections Code Sections 10403 and 10418, the election will be held and conducted in accordance with the provisions of law regulating the Statewide General Election.

- **Section 4.** Necessary Steps. The Board of Supervisors is requested to issue instructions to the County election department to take any and all steps necessary for the holding of the consolidated election.
- Section 5. Costs. The City Council determines and declares that the City will pay to the County the reasonable and actual expenses incurred by the County by the consolidation of the General Municipal Election with the Statewide General Election. The City shall reimburse the County for services performed when the work is completed and upon presentation to the City of a properly approved bill. The City Manager of the City of Azusa is authorized and directed to pay for the expenses incurred after receiving a statement from the County of Los Angeles.
- **Section 6. Filing of Resolution.** The City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the election department of the County of Los Angeles.
- **Section 7. Certification.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED and ADOPTED this 29th day of July, 2024.

Robert Gonzales

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Mayor

ATTEST:

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF AZUSA)

I HEREBY CERTIFY that the foregoing Resolution No. 2024-C42 was duly adopted by the City Council of the City of Azusa, at a Special City Council Meeting thereof held on the 29th day of July 2024, by the following vote of the Council:

AYES: COUNCILMEMBERS: GONZALES, ALVAREZ, AVILA, MENDEZ, BECKWITH

NOES: COUNCILMEMBERS: ABSENT: COUNCILMEMBERS:

Jeffrey Lawrence Cornejo, Fr.

APPROVED AS TO FORM:

Best Best & Krieger, LLP