

**RESOLUTION CC 2024-37**

77 October 8, 2024

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENDORA, CALIFORNIA, AUTHORIZING THE DRAFTING OF DIRECT ARGUMENTS, SETTING PRIORITIES FOR FILING WRITTEN ARGUMENT(S) AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS REGARDING A CITY MEASURE TO BE SUBMITTED AT THE NOVEMBER 5, 2024 GENERAL MUNICIPAL ELECTION**

*Edward Yen*  
EDWARD YEN  
EXECUTIVE OFFICER

**THE CITY COUNCIL  
City of Glendora, California**

**WHEREAS**, a General Municipal Election is to be held in the City of Glendora, California on November 5, 2024, at which there will be submitted to the voters the following ballot question, which will be submitted to the voters of the City of Glendora in connection with the consideration of a proposed ordinance which would add Chapter 3.53 to Title 3 of the Glendora Municipal Code thereby establishing an additional supplemental general transactions and use tax at the rate of 0.25%, (“Sales Tax Measure”):

To maintain and enhance existing City services including public safety, homelessness, roads/streets, and quality of life issues, shall the City’s Measure be adopted approving an ordinance that replaces Los Angeles County’s Measure H upon its sunset or repeal, by enacting a one-quarter percent (0.25%) transactions and use tax providing approximately \$3,000,000 annually in general revenue for Glendora, to be levied until ended by the voters, <i>to ensure that</i> <del>with</del> all funds staying local?	YES
	NO

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GLENDORA, CALIFORNIA, DOES HEREBY 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 Sales Tax 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 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 Sales Tax Measure may be submitted to the City Clerk.

The deadline to submit arguments for or against the Sales Tax 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 Sales Tax Measure which will be printed and distributed to the voters, the Clerk shall send copies of the primary argument in favor of the Sales Tax 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 27, 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. Multiple Arguments.** In the event that more than one argument for or against the Sales Tax Measure is timely submitted, the City Council's duly appointed elections official shall give preference and priority first, to arguments submitted by a member of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth at California Elections Code section 9287.

**Section 4. Impartial Analysis.** The City Council hereby directs the City's designated elections official to transmit a copy of the Sales Tax Measure to the City Attorney. In accordance with California Elections Code § 9280, the City Attorney is hereby directed to prepare an impartial analysis of the Sales Tax Measure, not to exceed five hundred (500) words in length, showing the effect of the Sales Tax Measure on the existing law and the operation of the measure. The analysis shall include a statement indicating whether the Sales Tax Measure was placed on the ballot by a petition signed by the requisite number of voters or by the governing body of the city. In the event the entire text of the Sales Tax Measure is not printed on the ballot, nor in the voter information portion of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-point bold type, a legend substantially as follows: "The above statement is an impartial analysis of Ordinance No. 2089 / or Measure \_\_\_\_\_. If you desire a copy of the ordinance or measure, please call the elections official's office at (626) 914-8210 and a copy will be mailed at no cost to you." The impartial analysis shall be filed by the date set by the City's designated elections official for the filing of primary arguments.

**Section 5. Distribution of Impartial Analysis and Arguments.** The City's designated elections official shall cause the City Attorney's Impartial Analysis, and duly selected arguments, to be printed and distributed to voters in accordance with State law regarding same.

**Section 6. 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** by the City Council of the City of Glendora on this 5<sup>th</sup> day of August, 2024.

DocuSigned by:  
BY: *Mendell Thompson*  
68A1C182A3B5419...  
MENDELL L. THOMPSON  
Mayor  
Aug 8, 2024 | 1:44 PM PDT

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

DocuSigned by:

*Danny Aleshire*

DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Glendora at a special meeting held on the 5<sup>th</sup> day of August, 2024, by the following vote:

AYES:	MEMBERS:	Allawos, Boyer, Davis, Fredendall, and Thompson.
NOES:	MEMBERS:	None.
ABSENT:	MEMBERS:	None.
ABSTAIN:	MEMBERS:	None.

Dated: August 5, 2024  
Revised: August 8, 2024

DocuSigned by:

*Kathleen R. Sessman*

KATHLEEN R. SESSMAN  
City Clerk/Communications Director  
Aug 8, 2024 | 4:02 PM PDT

## **RESOLUTION CC 2024-38**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENDORA, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE CONSOLIDATED GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 5, 2024 FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX AT A RATE OF ONE-QUARTER PERCENT (0.25%); AND, IN ACCORDANCE THEREWITH, REQUESTING THE COUNTY OF LOS ANGELES TO CONSOLIDATE THE SUBMISSION OF THE MEASURE AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, WITH THE GENERAL ELECTION TO BE HELD ON THAT DATE PURSUANT TO SECTION 10403 OF THE ELECTIONS CODE**

### **THE CITY COUNCIL City of Glendora, California**

**WHEREAS**, a General Municipal Election on November 5, 2024, has been called by the City of Glendora (“City”) pursuant to Resolution CC 2024-22, adopted by the City Council on May 28, 2024 for the purpose of electing council members as provided therein; and in connection therewith, the City Council adopted Resolution CC 2024-23 on May 28, 2024 in order to consolidate the General Municipal Election with the statewide general election to be held on November 5, 2024 and directing the County of Los Angeles County Clerk to administer the City’s General Municipal Election; and

**WHEREAS**, the Glendora City Council also desires to submit to the voters at the General Municipal Election a question relating to a sales tax measure as provided in this Resolution and the City Council further desires that the question relating to the sales tax measure be submitted to the voters as such consolidated election; and

**WHEREAS**, the 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 XIIC, 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**, the City Council is authorized and directed by statute to submit to the voters the foregoing ballot measure, and the City Council therefore wishes to have the voters consider the same at the General Municipal Election to be held on November 5, 2024; and

**WHEREAS**, pursuant to Proposition 218 (California Constitution, Article XIIC, 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 sales tax measure proposed by this Resolution is intended to ensure that the City retains local control over local taxpayer dollars to be spent on City services and for the City to be self-reliant in the case of an emergency; and

**WHEREAS**, the funds generated by the proposed measure would enhance existing City services for the benefit of the Glendora residents, including public safety, homeless, road/streets, and quality of life issues; 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 Los Angeles County has, for many years, used 1% of the 2% limit by enacting Propositions A and C (which consisted of two special TUTs to fund Countywide transportation projects and services); and

**WHEREAS**, in March 2017, Los Angeles County voters enacted Measure H, an additional 0.25% 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 such as Glendora 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 0.75% TUT to their voters, since Los Angeles County is currently using 1.25% 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 General Election ballot that would enact a new 0.50% special TUT to fund Countywide programs and services to address homelessness (the “New County Measure”); 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**, therefore, in the event the New County Measure passes or, otherwise, in the event County Measure H expires by its terms (i.e., on September 30, 2027), an additional 0.25% of taxation authority under the 2% combined limit will be available for Los Angeles County cities to enact citywide TUTs, which capture funding that would be locally controlled in cities such as Glendora 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 sales tax measure that would commence either (i) upon the first day of the first calendar quarter more than 110 days after the General Municipal Election, in the event the New County Measure passes at such election, or otherwise (ii) upon the expiration of County Measure H, which would establish a supplemental, locally-controlled general TUT of one-quarter percent (0.25%) 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 Chapter 3.53 to Title 3 of the City’s Municipal Code; and

**WHEREAS,** the one-quarter percent (0.25%) TUT is a general tax, the revenue of which will be placed in the City’s general fund and will be used to pay for general City services, including, but not limited to public safety services; youth and senior programs, City facility maintenance and homeless programs and services; 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 the vote requirement for the Measure to pass is a majority (50%+1) of the qualified voters of the City at the General Municipal Election to be held on November 5, 2024 ; 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”) which is incorporated herein by this reference, in accordance with all applicable laws.

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

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

**SECTION 2.** 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:

To maintain and enhance existing City services including public safety, homelessness, roads/streets, and quality of life issues, shall the City’s Measure be adopted approving an ordinance that replaces Los Angeles County’s Measure H upon its sunset or repeal, by enacting a one-quarter percent (0.25%) transactions and use tax providing approximately \$3,000,000 annually in general revenue for Glendora, to be levied until ended by the voters, <i>to ensure that</i> <del>with</del> all funds staying <del>ing</del> local?	<b>YES</b>
	<b>NO</b>

**SECTION 4.** The text of the proposed Measure is attached as Exhibit “A” to this Resolution, and the City Council hereby approves the Measure and the form thereof, and will adopt it in the normal manner for the adoption of ordinances. The City Clerk is hereby authorized and directed to make any changes to the text of the Measure or this Resolution as required to conform to any requirements of law.

**SECTION 5.** 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 6.** 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 in order to prepare an impartial analysis of the Measure, and the City Attorney shall transmit such impartial analysis to the City Clerk not later than the deadline for submittal of primary arguments for or against the Measure.

**SECTION 7.** 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 8.** Pursuant to Sections 10402 and 10403 of the Elections Code, the Los Angeles County Board of Supervisors is hereby requested to consent and agree to the consolidation of the submission of the Measure at the General Municipal Election with the election conducted by Los Angeles County to be held on Tuesday, November 5, 2024.

**SECTION 9.** 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 10.** 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 11.** 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 12.** The City Council hereby finds and determines that the Measure is not a "project" subject to the requirements of the California Environmental Quality Act ("CEQA") (Public Resources Code Section §§ 21000 *et seq.*) as it relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment.

**SECTION 13.** 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 14.** In the event of any conflict between the TUT proposed by the City Measure proposed herein, and any other sales tax measure proposed for adoption by any governmental agency within Los Angeles County, the City Measure proposed herein shall take precedence over any later-enacted sales tax measure, notwithstanding the fact that the City Measure may become operative at

some point after the November 5, 2024 General Municipal Election; the date of adoption by the voters of the applicable measure shall control.

**SECTION 15.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions. This Resolution shall be effective immediately upon passage and adoption.

**SECTION 16.** The City Clerk shall certify to the adoption of this Resolution.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Glendora this 5<sup>th</sup> day of August, 2024.

DocuSigned by:  
BY: Mendell Thompson  
66A1C782A3B5413...  
MENDELL L. THOMPSON  
Mayor  
Aug 8, 2024 | 1:44 PM PDT

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

DocuSigned by:  
Danny Aleshire  
0D5924B7E0E0413...  
DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Glendora at a special meeting held on the 5<sup>th</sup> day of August, 2024, by the following vote:

AYES:	MEMBERS:	Allawos, Boyer, Davis, Fredendall, and Thompson.
NOES:	MEMBERS:	None.
ABSENT:	MEMBERS:	None.
ABSTAIN:	MEMBERS:	None.

Dated: August 5, 2024  
Revised: August 8, 2024

DocuSigned by:  
Kathleen R. Sessman  
2252A9F44B09431...  
KATHLEEN R. SESSMAN  
City Clerk/Communications Director  
Aug 8, 2024 | 4:02 PM PDT



**Exhibit "A"**

**Supplemental General  
Transactions and Use Tax  
Ordinance**

**ORDINANCE NO. 2089**

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF GLENDORA, CALIFORNIA, ADDING A NEW CHAPTER 3.53 TO THE GLENDORA MUNICIPAL CODE TO ENACT A ONE-QUARTER PERCENT (0.25%) SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX, TO BE EFFECTIVE IN THE EVENT LOS ANGELES COUNTY MEASURE H IS REPEALED OR EXPIRES, WHICH SHALL BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

**THE CITY COUNCIL  
City of Glendora, California**

**WHEREAS**, pursuant to California Revenue and Taxation Code section 7285.9, the City of Glendora (“City”), is authorized, subject to approval by a majority vote of the qualified voters of the City voting in an election on the issue, to levy a transactions and use tax for general purposes pursuant to the Transaction and Use Tax Law; and

**WHEREAS**, pursuant to Article XIII C, section 2 and Elections Code section 10201, the City has determined to submit a proposition to enact an ordinance establishing a transactions and use tax to the voters at the City’s next general election; and

**WHEREAS**, pursuant to California Elections Code section 9222, the City Council has authority to place measures on the ballot to be considered at a General Municipal Election and desires to place a local funding measure on the ballot at the statewide general election held on November 5, 2024; and

**WHEREAS**, this Ordinance proposing a supplemental general transactions and use tax was approved by the City Council of the City on August 5, 2024 for placement on the ballot, and requires approval by a majority of the voters casting votes at the General Municipal Election on November 5, 2024; and

**WHEREAS**, the People of the City desire to add a new Chapter 3.53 to the Glendora Municipal Code establishing, effective after Los Angeles County’s Measure H is repealed or expires, a Supplemental General Transactions and Use Tax (“TUT”), on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one-quarter percent (0.25%).

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF GLENDORA AT THE NOVEMBER 5, 2024 GENERAL ELECTION DO HEREBY RESOLVE, DECLARE, AND ORDAIN AS FOLLOWS:**

**Section 1. Title and Text.** This Ordinance shall be known as the “Glendora Supplemental General Transactions and Use Tax”, the full text of which is set forth in Exhibit “A”, attached hereto and incorporated herein by reference. The Recitals set forth above, are hereby incorporated herein by this 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 August 5, 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 Glendora 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.** The “Operative Date” for the TUT contained in this Ordinance shall not commence unless and until Los Angeles County Measure H is repealed or expires, as set forth herein.

**Section 5. Use of Tax Proceeds.** All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into the City’s General Fund, and may be used for any lawful purpose as designated by the City Council.

**Section 6. Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people of the City of Glendora hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

**Section 7. Appropriations Limit.** Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Glendora is increased to the maximum extent over the maximum period of time allowed by law consistent with the revenues generated by the TUT contained in this Ordinance.

**Section 8. Council Authority to Amend.** This is a City Council-sponsored initiative Ordinance which otherwise would only be subject to amendment by the voters of the City. However, pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this Ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

**Section 9. Execution.** If a majority of the voters of the City of Glendora voting at the General Municipal Election held on November 5, 2024, vote in favor of this Ordinance, then the Mayor shall sign this Ordinance.

**Section 10. Certification.** The City Clerk of the City shall certify that this Ordinance was passed, approved and adopted by the People of the City of Glendora, California, voting on the 5<sup>th</sup> day of November, 2024, and upon its adoption, the City Clerk is hereby authorized and directed to codify this Ordinance in the Glendora Municipal Code.

**PASSED, APPROVED, AND ADOPTED** by the People of the City of Glendora at an election held on the 5<sup>th</sup> day of November, 2024.

BY: \_\_\_\_\_  
MENDELL L. THOMPSON  
Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

\_\_\_\_\_  
DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, Kathleen R. Sessman, City Clerk of the City of Glendora, do hereby certify that the foregoing Ordinance was introduced for first reading on the 5<sup>th</sup> day of August, 2024. Thereafter, said Ordinance was duly approved and adopted at a regular meeting of the City Council on the \_\_\_\_\_ day of December, 2024, by the following roll call vote:

AYES:	MEMBERS:	Allawos, Boyer, Davis, Fredendall, and Thompson.
NOES:	MEMBERS:	None.
ABSENT:	MEMBERS:	None.
ABSTAIN:	MEMBERS:	None.

I further certify that said Ordinance was published as required by law in a newspaper of general circulation in the City of Glendora, California on the \_\_\_\_\_.

Dated:

\_\_\_\_\_  
KATHLEEN R. SESSMAN  
City Clerk/Communications Director

**EXHIBIT “A”**

A new Chapter 3.53 is hereby added to the Glendora Municipal Code to read as follows:

“Chapter 3.53  
SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX

3.53.010 Title.

This ordinance shall be known as the “City of Glendora Supplemental General Transactions and Use Tax.” The City of Glendora hereinafter shall be called “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.53.020 Operative date.

The “Operative date” of the City of Glendora Supplemental General Transactions and Use Tax shall be the date that is ten (10) days after the day on which the City Council has declared that the voters of the City of Glendora have approved this ordinance; provided, however, the Operative date of this ordinance shall not commence until the date on which Los Angeles County Measure H is repealed or expires.

3.53.030 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 chapter.

3.53.040 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 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.

3.53.050 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 1/4 of a cent per dollar (0.25%) 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.

3.53.060 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.

3.53.070 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 1/4 of a cent per dollar (0.25%) 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.

3.53.080 Adoption of provisions of state law.

Except as otherwise provided in this chapter 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 chapter as though fully set forth herein.

3.53.090                      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, 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 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.

1.    The words “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.

3.53.100 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.

3.53.110 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:

1. 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 section, 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 section, 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 or meets the requirements of a retailer engaged in business in the city pursuant to section 3.53.090(B).

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.

3.53.120 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.

3.53.130 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.

3.53.140 Severability.

If any provision of this chapter 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.

3.53.150 Council Authority to Amend.

Pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

3.53.160 Effective date.

This chapter shall be effective ten (10) days after the date on which the City Council has declared that the voters of the City of Glendora have approved this ordinance by a vote of no less than a majority of the votes cast by the electors voting on the tax measure set forth in this chapter at that general municipal election to be held on November 5, 2024.

3.53.170 Termination date.

The authority to levy the tax imposed by this ordinance shall not expire unless terminated by lawful vote of the electorate or as required or authorized by law.

**Certificate Of Completion**

Envelope Id: 7A2077290E234E799873E133D4F8B7C6	Status: Completed
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Source Envelope:	
Document Pages: 19	Signatures: 6
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelope Stamping: Enabled	Kathleen Sessman
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	116 E Foothill Blvd
	Glendora, CA 91741
	ksessman@cityofglendora.org
	IP Address: 173.196.201.130

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Danny Aleshire  
 danny.aleshire@awattorneys.com  
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**Signature**

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 Signed: 8/8/2024 3:53:53 PM

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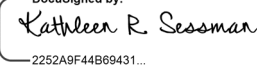
Mendell Thompson  
 MThompson@cityofglendora.org  
 Councilman  
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Kathleen R. Sessman  
 ksessman@cityofglendora.org  
 City of Glendora  
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Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp

**Carbon Copy Events****Status****Timestamp**

City Clerk Group

city\_clerk@cityofglendora.org

Security Level: Email, Account Authentication  
(None)**COPIED**

Sent: 8/8/2024 4:02:24 PM

**Electronic Record and Signature Disclosure:**

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Envelope Sent

Hashed/Encrypted

8/8/2024 1:41:45 PM

Certified Delivered

Security Checked

8/8/2024 4:01:59 PM

Signing Complete

Security Checked

8/8/2024 4:02:21 PM

Completed

Security Checked

8/8/2024 4:02:24 PM

**Payment Events****Status****Timestamps****Electronic Record and Signature Disclosure**

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, City of Glendora (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact City of Glendora:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [smateer@cityofglendora.org](mailto:smateer@cityofglendora.org)

### **To advise City of Glendora of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [smateer@cityofglendora.org](mailto:smateer@cityofglendora.org) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from City of Glendora**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [smateer@cityofglendora.org](mailto:smateer@cityofglendora.org) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with City of Glendora**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [smateer@cityofglendora.org](mailto:smateer@cityofglendora.org) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify City of Glendora as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by City of Glendora during the course of your relationship with City of Glendora.