RESOLUTION NO. 24-31

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YUCCA VALLEY CALLING AN ELECTION IN THE TOWN OF YUCCA VALLEY TO BE CONSOLIDATED WITH THE TOWN'S NEXT GENERAL MUNICIPAL ELECTION ON NOVEMBER 5, 2024 AND SUBMITTING TO THE ELECTORS A BALLOT MEASURE TO CONTINUE THE TOWN'S TRANSACTIONS AND USE TAX BY AMENDING YUCCA VALLEY MUNICIPAL CODE CHAPTER 3.26, ESTABLISHING THE POLICIES AND PROCEDURES FOR SUCH AN ELECTION, REQUESTING THAT SAN BERNARDINO COUNTY PROVIDE ELECTION SERVICES; AND DIRECTING THE TOWN ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS

WHEREAS, the Town of Yucca Valley provides excellent community services and maintains a strong quality of life for local residents; and

WHEREAS, Chapter 3.26 of the Yucca Valley Municipal Code was approved by the voters at the November 2016 general election ("Measure Y") and establishes the Town of Yucca Valley's Transactions and Use Tax (the "Tax") and provides that the Tax will expire soon, ten years after the initial operative date, which was April 1, 2017; and

WHEREAS, Measure Y provides funds that must be spent in Yucca Valley for essential local services and by law can't be taken by the State; and

WHEREAS, unless reauthorized, the Town will lose local funding for essential services, including providing responses to 911 emergencies; removing graffiti and cleaning-up piles of trash dumped along streets, sidewalks, and public areas; and repairing aging infrastructure including sidewalks and public facilities; and

WHEREAS, Measure Y provides funding for police officers to respond to 911 emergencies and other calls for police service; and

WHEREAS, Measure Y helps keep the Town's 278 acres of parks, playfields, and open space and other community facilities safe, clean, and well-maintained; fix potholes and maintain/pave the Town's 156 miles of streets/roads; and

WHEREAS, if reauthorized, Measure Y will not raise tax rates. It simply continues existing voter-approved funding passed by voters in 2016 and continues existing fiscal accountability provisions: citizen oversight, independent audits, and public disclosure of how all funds are spent; and

WHEREAS, Measure Y sales tax is not applied to food purchased as groceries or prescription medicine; and

WHEREAS, According to economist Dr. John Husing's 2016 Yucca Valley's Retail Sales & Impact

of Sales Tax Revenues Report, approximately one-half of the money raised by Measure Y comes from out-of-town visitors who make purchases in Town, which ensures they contribute toward the cost of infrastructure and services they use while in the Town; and

WHEREAS, the Tax is levied on the retail sale of tangible personal property and the storage, use or other consumption of tangible personal property in the Town; and

WHEREAS, the proposed ballot measure would continue to levy the Tax unless and until the electorate votes to repeal the Tax; and

WHEREAS, the existing Tax is levied at the rate of one-half cent per dollar (0.5%) and the proposed ballot measure does not change the Tax rate; and

WHEREAS, Article XIIIC, section 2(b) of the California Constitution requires that any general tax, such as the Tax, must be approved by a majority vote of the voters voting on the issue; and

WHEREAS, Article XIIIC, section 2(b) of the California Constitution requires that an election by the voters to approve a general tax must be consolidated with a statewide general election at which members of the Town Council will be elected; and

WHEREAS, November 5, 2024 is the date of the next statewide general election at which members of the Town Council will be elected; and

WHEREAS, the Town Council believes that it is in the best interests of the Town to submit the proposed extension of the Tax to the voters of Town.

NOW, THEREFORE BE IT RESOLVED that the Town of Yucca Valley orders as follows:

- 1. Call for Election. Pursuant to Elections Code Section 9222, the Town Council hereby calls an election at which it shall submit to the qualified voters of the Town of Yucca Valley, a measure that, if approved, would eliminate the current expiration date of the Tax and allow the Tax to be levied unless and until it is repealed by the voters in the future. This measure shall be designated by letter by the San Bernardino County Registrar of Voters.
- 2. Ballot Language. The ballot language for the proposed measure shall be as follows:

Town of Yucca Valley Measure Y Local Funding Reauthorization. To	YES	
continue funding resident priorities in Yucca Valley, such as: · Police,		
crime prevention, 911 emergency response; · Fixing potholes, streets,		
sidewalks, infrastructure; · Keeping parks/public areas safe and clean; ·		
And other general services Shall the measure reauthorizing the Town		
of Yucca Valley's existing ½ cent sales tax be adopted at the current rate		

(no increase), continuing approximately 3 million dollars annually until		
ended by voters, with oversight, audits, and all funds locally controlled?		
	NO	

- 3. Text of Measure. The proposed measure submitted to the voters is as attached in Exhibit A to this Resolution, which is incorporated herein by reference. The Town Council hereby approves the proposed ordinance, in the form thereof, and its submission to the voters of the Town at the November 5, 2024 election. The full text of the measure shall be printed in the ballot materials and be available for public inspection in the Town Clerk's office and on the Town's website at www.yucca-valley.org.
- **4. Publication of Measure**. The Town Clerk is hereby directed to cause notice of the measure to be published once in the official newspaper of the Town of Yucca Valley, in accordance with Section 12111 of the California Elections Code.

5. Request to Consolidate and Conduct Election and Canvass Returns.

- (a) Pursuant to California Elections Code Section 10400 *et seq.*, the election for this measure shall be consolidated with the established election to be conducted on November 5, 2024. The Town Council hereby requests that the San Bernardino County Board of Supervisors consolidate the election called by this Resolution with the statewide election to be conducted on November 5, 2024 and order the election to be conducted by the Registrar of Voters. The Town Council of the Town of Yucca Valley acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418. The Town Council recognizes that additional cost will be incurred by the County of San Bernardino by reason of the consolidation of the election with the Statewide election and agrees to reimburse the County of San Bernardino for any costs that are not reimbursed by the State, and the Town Council hereby authorizes the Town Manager to pay the County of San Bernardino for said services in full. The Town Clerk is directed to file a certified copy of this Resolution with the Board of Supervisors of San Bernardino and the Registrar of Voters of San Bernardino County on or before August 9, 2024.
- (b) The election on the measure set forth in Section 3 shall be held and conducted, the voters canvassed and the returns made, and the results ascertained and determined as provided herein. The election shall be held in accordance with the Elections Code of the State of California.
- (c) The election on the measure set forth in Section 3 shall be held in San Bernardino County in the Town of Yucca Valley on November 5, 2024, as required by law, and the Board of Supervisors of San Bernardino County is authorized to canvass the returns of the election with respect to the votes cast in the Town of Yucca Valley and certify the results to

the Town Council of the Town of Yucca Valley.

(d) At the next regular meeting of the Town Council of the Town of Yucca Valley occurring after the returns of the election for the measure set forth in Section 3 have been canvassed and the results have been certified to the Town Council, or at a special meeting called for such purpose if required by law, the Town Council shall cause to be entered in its minutes a statement of the results of the election.

6. Submission of Ballot Arguments.

- (a) Arguments in favor and against the measure shall be filed with the Town Clerk no later than 10:00 a.m. on August 19, 2024, signed, with the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.
- (b) Direct arguments shall not exceed three hundred (300) words and shall be signed by not more than five (5) persons.
- (c) Pursuant to California Elections Code Section 9285(b), the Town Council is hereby adopting provisions for the filing of rebuttal arguments for this measure. Accordingly, when the Town Clerk has selected the arguments for and against the measure, which will be printed and distributed to the voters, the Town Clerk shall send copies of the argument in favor of the measure to the authors of the argument against it, and copies of the argument against it to the authors of the argument in favor. Rebuttal arguments shall not exceed 250 words and shall be filed no later than 12:00 p.m. (noon) on August 23, 2024, accompanied by the printed names and signatures of the persons 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. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument that it seeks to rebut.
- 7. Impartial Analysis. In accordance with California Elections Code Section 9280, the Town Council directs the Town Clerk to transmit a copy of this Measure to the Town Attorney, who shall prepare an impartial analysis showing the effect of the measure on the existing law and the operation of the measure. The Town Attorney's impartial analysis may not exceed 500 words and shall be filed with the Town Clerk no later than 12:00 p.m. (noon) on August 19, 2024.
- 8. Services of Town Clerk. The Town Clerk is hereby authorized and directed to take all steps necessary to place the measure on the ballot and to cause the ordinance or measure to be printed. A copy of the measure shall be made available to any voter upon request.
- 9. Severance. Should any section, subsection, clause or provision of this resolution for any

reason be held to be invalid, then the remainder of the resolution shall be deemed valid, it being expressly declared that this resolution, and each and every section, subsection, clause and phrase hereof would have been prepared, proposed, approved, adopted and/or ratified even if any other section, subsection, sentence, clause or phrase of this resolution were declared invalid.

10. Compliance with CEQA. The Town Council finds and determines that this activity is not a "Project" as defined under Section 15378(b)(4) of the California Environmental Quality Act (CEQA) Guidelines because it is a financing decision without commitment to a specific project that may result in a potentially significant physical impact on the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the actions proposed are not subject to CEQA.

APPROVED AND ADOPTED by the Town Council and signed by the Mayor and attested by the Town Clerk this 6th day of August, 2024.

Robert Lombardo, Mayor

ATTEST:

Lesley Copeland, Town Clerk

APPROVED AS TO FORM:

Thomas D. Jex, Town Attorney

EXHIBIT A

NOT OPERATIVE UNTIL ENACTED BY THE VOTERS

ORDINANCE NO.	
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AN ORDINANCE OF THE TOWN OF YUCCA VALLEY, CALIFORNIA, AMENDING CHAPTER 3.26 OF THE YUCCA VALLEY MUNICIPAL CODE TO CONTINUE THE TOWN'S TRANSACTIONS AND USE TAX UNTIL ENDED BY VOTERS

WHEREAS, the Town of Yucca Valley provides excellent community services and maintains a strong quality of life for local residents; and

WHEREAS, Chapter 3.26 of the Yucca Valley Municipal Code was approved by the voters at the November 2016 general election ("Measure Y") and establishes the Town of Yucca Valley's Transactions and Use Tax (the "Tax") and provides that the Tax will expire soon, ten years after the initial operative date, which was April 1, 2017; and

WHEREAS, Measure Y provides funds that must be spent in Yucca Valley for essential local services and by law can't be taken by the State; and

WHEREAS, unless reauthorized, the Town will lose local funding for essential services, including providing responses to 911 emergencies; removing graffiti and cleaning-up piles of trash dumped along streets, sidewalks, and public areas; and repairing aging infrastructure including sidewalks and public facilities; and

WHEREAS, Measure Y provides funding for police officers to respond to 911 emergencies and other calls for police service; and

WHEREAS, Measure Y helps keep our 278 acres of parks, playfields, and open space and other community facilities safe, clean, and well-maintained; fix potholes and maintain/pave our 156 miles of streets/roads; and

WHEREAS, if reauthorized, Measure Y will not raise tax rates. It simply continues existing voter-approved funding passed by voters in 2016 and continues existing fiscal accountability provisions: citizen oversight, independent audits, and public disclosure of how all funds are spent; and

WHEREAS, Measure Y sales tax is not applied to food purchased as groceries or prescription medicine; and

WHEREAS, According to economist Dr. John Husing's 2016 Yucca Valley's Retail Sales & Impact of Sales Tax Revenues Report, approximately one-half of the money raised by Measure Y comes

from out-of-town visitors who make purchases in Town, which ensures they contribute toward the cost of infrastructure and services they use while in the Town; and

WHEREAS, the Tax is levied on the retail sale of tangible personal property and the storage, use or other consumption of tangible personal property in the Town; and

WHEREAS, the proposed ballot measure would continue to levy the Tax unless and until the electorate votes to repeal the Tax; and

WHEREAS, the existing Tax is levied at the rate of one-half cent per dollar (0.5%) and the proposed ballot measure does not change the Tax rate; and

WHEREAS, Article XIIIC, section 2(b) of the California Constitution requires that any general tax, such as the Tax, must be approved by a majority vote of the voters voting on the issue; and

WHEREAS, Article XIIIC, section 2(b) of the California Constitution requires that an election by the voters to approve a general tax must be consolidated with a statewide general election at which members of the Town Council will be elected; and

WHEREAS, November 5, 2024 is the date of the next statewide general election at which members of the Town Council will be elected.

THE PEOPLE OF THE TOWN OF YUCCA VALLEY, CALIFORNIA HEREBY ORDAIN AS FOLLOWS:

SECTION 1. CHAPTER 3.26 AMENDED. The following amendments are made to Chapter 3.26 of the Yucca Valley Municipal Code, with deletions shown in strikethrough and additions shown in underline:

A. Chapter 3.26 is renamed as follows:

"Temporary Transactions and Use Tax."

B. Section 3.26.020 (Basic Definitions) is amended as follows:

"As used in this chapter, "Town" means the Town of Yucca Valley and "tax" means the temporary transactions and use tax (general tax) imposed under the provisions of this chapter."

C. Section 3.26.040 (Purpose) is amended as follows:

"This chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a temporary 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 Town to adopt this chapter which shall be operative only 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 temporary retail transactions and use tax (general 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 temporary retail transactions and use tax ordinance that imposes a general tax and provides a measure therefor that may be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State sales and use taxes.
- D. To adopt a temporary retail transactions and use tax ordinance that may 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."
 - D. Section 3.26.200 (Termination Date) is hereby repealed in its entirety.

"The authority to levy the tax imposed by this chapter shall expire ten (10) years from the operative date."

SECTION 2. CEQA. This activity is not a "Project" as defined under Section 15378(b)(4) of the California Environmental Quality Act (CEQA) Guidelines because it is a financing decision without commitment to a specific project that may result in a potentially significant physical impact on the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the actions proposed are not subject to CEQA.

SECTION 3. SEVERABILITY. If any provision of this Ordinance is held invalid, such invalidity shall not affect the remaining provision of this Ordinance, which shall remain in effect absent the provision held to be invalid, and to this end, the provisions of this Ordinance are declared to be severable.

SECTION 4. ELECTION REQUIRED; EFFECTIVE DATE. This ordinance shall be submitted to the voters at the regular municipal election to be held on November 5, 2024. This ordinance shall not become operative unless and until a majority of the electors voting on the measure vote to approve this ordinance, in which case this ordinance shall go into effect ten (10) days after the date on which the election results are declared by the Town Council.

PASSED, APPROVED, AND ADOPTED BY THE PEOPLE OF THE TOWN OF YUCCA VALLEY AT THE REGULAR MUNICIPAL ELECTION HELD ON THE 5TH DAY OF NOVEMBER, 2024.

ATTEST:
Lesley Copeland, Town Clerk

STATE OF CALIFORNIA

COUNTY OF SAN BERNARDINO

TOWN OF YUCCA VALLEY

I, <u>Lesley R. Copeland</u>, Town Clerk of the Town of Yucca Valley, California hereby certify that the foregoing Resolution No. <u>24-31</u> as duly and regularly adopted at a meeting of the Town Council of the Town of Yucca Valley, California at a meeting thereof held on the 6th day of August 2024, by the following vote:

Ayes:

Council Members Abel, Denison, Drozd, Schooler and Mayor Lombardo

Noes:

None

Abstain:

None

Excused:

None

Lesley R. Copeland, CMC

TOWN CLERK