

RESOLUTION NO. 15,363

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD, CALIFORNIA ORDERING AN ELECTION TO BE HELD ON NOVEMBER 3, 2020 TO CONSIDER THE ADOPTION OF A MEASURE IMPOSING A 1½ CENT TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION; REQUESTING THE COUNTY CLERK TO CONDUCT THE ELECTION; AND AUTHORIZING THE BOARD OF SUPERVISORS TO CANVASS THE RETURNS

WHEREAS, over 70% of calls to the City of Oxnard Fire Department are related to medical emergencies and the pandemic shows the need for the City to be prepared for any health crisis; and

WHEREAS, the City must continue to ensure Oxnard has enough firefighters, paramedics, fire stations, engines, and lifesaving equipment and communications technology to respond effectively to any medical emergency and save lives; and

WHEREAS, in a major earthquake, many of Oxnard's fire stations, City buildings, and streetlights would likely be crippled, affecting the ability of firefighters, paramedics, and police officers to respond to major medical emergencies, fires, and search and rescue operations locally; and

WHEREAS, the City needs to retrofit fire stations and upgrade equipment so that during such an earthquake, firefighters and paramedics are able to respond to residents' needs; and

WHEREAS, as the financial fallout from the pandemic continues, the City needs to continue to extend a helping hand for residents and families in transition or homeless to help people off the streets, out of parks and into appropriate housing and support programs; and

WHEREAS, a community priority is to retain and attract local businesses and jobs; and

WHEREAS, the health and safety of Oxnard residents remains the City's top priority and the proposed measure allows the City to be better prepared for and recover from any medical or catastrophic emergency including preparing our local Police and Fire departments and paramedics, updating emergency communication systems and maintaining rapid 911 emergency response times; and

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

WHEREAS, the City Council desires to submit the City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure to the voters of the City at the General Municipal Election to be held on Tuesday, November 3, 2020, and to be consolidated with any other election to be held on that date; and

WHEREAS, if enacted, a local transactions and use tax of 1½¢ per dollar would provide a protected, stable local source of \$40 million annually to fund the vital general City services the community relies on and help provide fiscal sustainability in the long-term; and

WHEREAS, the proposed City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure is more completely described in the ordinance attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the proposed City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure includes strict accountability requirements including public disclosure of all spending and annual independent financial audits, which will be available online, and all money will be exclusively used for Oxnard and cannot be taken by Sacramento.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OXNARD AS FOLLOWS:

SECTION 1. The City Council hereby finds and determines that the foregoing recitals are true and correct. The recitals are hereby incorporated into the operative provisions of this Resolution by this reference.

SECTION 2. The City Council hereby proposes the City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure.

SECTION 3. The City Council hereby calls a General Municipal Election for Tuesday November 3, 2020 (the "Election") and orders, pursuant to Elections Code Section 9222, that the City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure be submitted to the voters at that election.

SECTION 4. The ballot question shall be substantially as follows:

<b>OXNARD 911 SAFETY/MEDICAL RESPONSE, FINANCIAL RECOVERY/ACCOUNTABILITY MEASURE.</b> Shall an ordinance establishing 1½¢ sales tax to maintain 911 emergency response times, natural disaster, public health/emergency preparedness; prevent fire station closures; address homelessness; attract/retain local businesses/jobs; keep public areas safe/clean; secure Oxnard's long-term financial stability; maintain general services/infrastructure; requiring annual audits, public disclosure of all spending; providing \$40,000,000 annually until ended by voters, used only for Oxnard, be adopted?	YES	
	NO	

SECTION 5. The text of the proposed City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure shall be printed in the ballot materials; a copy of the measure shall be available for public inspection in the City Clerk's office located at 300 West Third Street, 4th Floor in the City of Oxnard. If not provided in the voter guide, upon request, copies will be sent at the expense of the City. Because the revenue generated by the measure would fund general City services, a majority of votes cast is required for the measure to pass.

SECTION 6. This Resolution is adopted pursuant to Elections Code Section 10403 requesting that the Board of Supervisors of Ventura County, pursuant to Elections Code Section 10401, order that this election of the City of Oxnard be consolidated with the statewide general election to be held on November 3, 2020, which consolidated election shall be held and conducted in the manner prescribed in Elections Code Section 10418.

SECTION 7. Pursuant to Elections Code Section 10411, the Board of Supervisors is authorized to canvass the returns of the election to be held within the boundaries of the City of Oxnard on November 3, 2020.

SECTION 8. Pursuant to Elections Code Section 10002, the Board of Supervisors is requested to permit the County Clerk to render the services and supplies shown on Exhibit B, which is attached hereto and made a part hereof, and any and all other services and supplies necessary to complete the election on November 3, 2020. The City shall pay the reasonable cost of services and supplies rendered by the County Clerk.

SECTION 9. The City Manager is authorized to execute all documents and to perform all necessary acts to enter into one or more agreements for the provisions of election services consistent with this Resolution.

SECTION 10. The ballots to be used at the election shall be in the form and content as required by law.

SECTION 11. The City Council directs the City Clerk to transmit a copy of the measure to the City Attorney and directs the City Attorney to prepare an impartial analysis of the measure pursuant to Elections Code Section 9280 in the manner required by law. Any person or persons may file an argument either for or against the ballot measure. An argument for or against the measure shall not exceed 300 words in length. If more than one argument is submitted for the measure, or more than one argument against the measure, the City Clerk shall select the argument to be included with the ballot materials. Rebuttal arguments shall be permitted pursuant to applicable law.

SECTION 12. In all particulars not recited in this Resolution, the election shall be held and conducted in the manner required by law.

SECTION 13. The City Council shall meet to declare the results of the election called for by this Resolution at its first regular meeting following the certification of election results.

SECTION 14. The City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the County Clerk.

SECTION 15. The City Clerk shall publish a copy of this Resolution in a newspaper of general circulation once within fifteen (15) days after the adoption of this Resolution.

SECTION 16. This Resolution shall be effective immediately upon adoption.

APPROVED and ADOPTED this 7th day of July, 2020.

AYES: Councilmembers Basua, Flynn, Lopez, MacDonald, Madrigal, Perello and Ramirez.

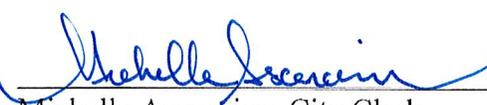
NOES: None.

ABSENT: None.

ABSTAIN: None.

 7/7/20  
\_\_\_\_\_  
Tim Flynn, Mayor

ATTEST:

  
\_\_\_\_\_  
Michelle Ascencion, City Clerk

APPROVED AS TO FORM:

 7/7/2020  
\_\_\_\_\_  
Stephen M. Fischer, City Attorney

**EXHIBIT A**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY OF OXNARD, CALIFORNIA,  
IMPOSING A 1½ CENT TRANSACTIONS AND USE TAX TO BE  
ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND  
FEE ADMINISTRATION (CITY OF OXNARD 911 SAFETY, MEDICAL  
RESPONSE, FISCAL RECOVERY AND ACCOUNTABILITY MEASURE)**

**THE PEOPLE OF THE CITY OF OXNARD DO HEREBY ORDAIN AS  
FOLLOWS:**

Section 1. Article VII is hereby added to Chapter 13 of the Oxnard City Code to read as follows:

“ARTICLE VII. City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure

Section 13-100. SHORT TITLE. This Ordinance (Article VII of Chapter 13 of the Oxnard City Code) shall be known as the “City of Oxnard 911 Safety, Medical Response, Financial Recovery and Accountability Measure”. This Ordinance imposes a new transactions and use tax within the incorporated territory of the City.

Section 13-101. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this Ordinance, the date of such adoption being as set forth below.

Section 13-102. 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, authorizing 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.

Section 13-103. 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.

Section 13-104. 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 and one-half cents (1.50¢) per dollar 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.

Section 13-105. 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.

Section 13-106. 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 City at the rate of one and one-half cents (1.50¢) per dollar of the sales price of the property.

Section 13-107. 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.

Section 13-108. 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 the City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State 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. "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). That retailer shall be required to collect use tax on the sale of tangible personal property delivered to an address in the City. 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 Internal Revenue Code and the regulations thereunder.

Section 13-109. 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.

Section 13-110. 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 subdivision (B), 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 Revenue and Taxation Code Sections 6366 and 6366.1.

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, in which case

the tax rate shall be the rate in effect in the City prior to the Operative Date of this Ordinance.

5. For the purposes of subparagraphs (3) and (4) of this subdivision (C), 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) of this subdivision (C), 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.

Section 13-111. 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 adopted and part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance. The City Council may amend this Ordinance as deemed necessary for collection and enforcement, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

Section 13-112. 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.

Section 13-113. AUDIT AND REVIEW. The proceeds of the tax imposed by this Ordinance, well as the expenditure thereof, shall be audited annually by an independent accounting firm as part of the City's annual audit. The City Council shall discuss the results of such audit at a meeting of the City Council that is open to the public and the audit results shall be posted on the City's website."

Section 2. 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. The People of the City of Oxnard hereby declare that they would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof and intend that the invalid portions should be severed and the balance of the Ordinance be enforced.

Section 3. Upon approval by the voters, the City Clerk shall certify to the passage and adoption of this Ordinance and shall cause it to be published according to law.

Section 4. This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately upon approval by the voters.

**PASSED AND APPROVED** by the voters of the City of Oxnard, State of California, at the Municipal Election held on November 3, 2020.

\_\_\_\_\_  
Tim Flynn, Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Michelle Ascencion, City Clerk

\_\_\_\_\_  
Stephen M. Fischer, City Attorney

**MARK A. LUNN**  
**Clerk-Recorder, Registrar of Voters**  
**Elections Division**

**VENTURA COUNTY**  
**REQUEST FOR SPECIFIED ELECTION SERVICES**  
**MEASURES**

TO: **MARK A. LUNN**, Clerk-Recorder, Registrar of Voters

FROM: **City of Oxnard**  
City, School District or Special District Name

  
Signature of Authorization

ELECTION: Presidential General

DATE: November 3, 2020

**SERVICES REQUESTED:** Place a mark next to the desired services.

**ITEM #1**

**PUBLICATIONS**

A. County elections official is requested to publish: Notice of Election of Measure, Election Officers and Polling Places.

B. City/District will publish.

**ITEM #2**

**COUNTY VOTER INFORMATION GUIDE PUBLICATION**

A. Print Full Measure Text.

B. Full Measure Text will not be printed in the County Voter Information Guide.

**ITEM #3**

**MEASURE/INITIATIVE PROPONENT FILINGS**

A. Random sample of 500 signatures.

B. Full check of all signatures submitted.

**ITEM #4**

**ELECTION NIGHT RESULTS**

On-line results

E-mail \_\_\_\_\_

**PERCENTAGE OF VOTES REQUIRED FOR PASSAGE OF MEASURE:**

50% + 1

**ELECTIONS DIVISION SERVICES PROVIDED:**

**SIGNATURE CHECKING** – County elections to prepare the set-up and verification of signatures submitted on an initiative, recall or referendum attempting to qualify for the ballot.

**OFFICIAL FILING** – County elections to serve as filing official for all measure document filings, i.e. deadline filing dates, maximum number of words, forms, and format.

**MEASURE FORMS/CAMPAIGN REPORTING MATERIAL** – Ventura County Elections Division to provide one master set for copying.

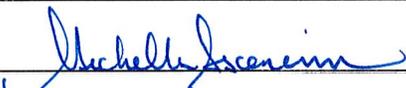
**SPANISH TRANSLATIONS** – County elections official will arrange for all translations pursuant to Elections Code Section 13307.

**PRINTING OF COUNTY VOTER INFORMATION GUIDES** – County elections official will arrange for all printing of arguments/analyses in the County Voter Information Guide for each election.

**VOTE BY MAIL BALLOTS** – County elections official will handle all Vote By Mail ballots, including the checking of applications and ballot mailing. Applications and envelopes will be provided to City Clerks.

The undersigned requests the above election services to be performed by the County Elections Official and pursuant to Elections Code Section 10002, agrees to reimburse the County in full for services requested upon presentation of a bill.

Name of School District: N/A

Signature & Title:  Michelle Ascencion, City Clerk

Date: July 7, 2020

STATE OF CALIFORNIA )  
COUNTY OF VENTURA ) ss.  
CITY OF OXNARD )

I, Michelle Ascencion, City Clerk of the City of Oxnard, do hereby certify the attached to be a true and correct copy of City of Oxnard, City Council Resolution No. 15,364, adopted at the Oxnard City Council Meeting held on July 7th, 2020. The original resolution is on file in the City Clerk's Office at 300 W. Third Street, Oxnard, California 93030.

DATED this 8th day of July, 2020.

  
\_\_\_\_\_  
Michelle Ascencion, CMC  
City Clerk

