RESOLUTION NO. 24-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, CALLING FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, FOR THE SUBMISSION TO THE VOTERS A PROPOSED MEASURE RELATING TO AN ORDINANCE APPROVING ENACTING AN AMENDMENT TO THE CITY'S TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, under the provisions of the applicable laws in the State of California and the City of Lancaster ("City") Charter, the City Council desires to submit to the voters at a Special Municipal Election a proposed measure relating to an ordinance enacting a transactions and use tax to be administered by the California Department of Tax and Fee Administration; and

WHEREAS, the City Council is authorized and directed by applicable law to submit the proposed measure to the voters;

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

SECTION 1. Resolution Ordering Submission to Voters. On June 25, 2024, the City Council unanimously adopted Resolution No. 24-34 ("Measure Resolution"), which ordered that the measure described in Section 2 of this resolution be submitted to the voters, directed the City Attorney to prepare an impartial analysis of the measure, set priorities for filing a written argument relating to the measure, and provided for rebuttal arguments relating to the measure. A copy of the Measure Resolution, including the full text of the proposed measure (ordinance), is attached hereto as Exhibit "A" and incorporated herein. The City Council reaffirms and incorporates herein the finding and determination made in Section 2 of the Measure Resolution that an emergency exists for purposes of Section 2(b) of Article XIIIC of the California Constitution and that the measure described in Section 2 of this resolution may be submitted to voters at an election to be held on Tuesday, November 3, 2020, despite such election not being an election for members of the City Council. The City Council also hereby ratifies and reaffirms the Measure Resolution; provided, however, that any statement in the Measure Resolution indicating the election to be held on November 5, 2024, will be a "General Municipal Election" shall be and hereby is amended, *nunc pro tunc*, to indicate such election will be a "Special Municipal Election."

[Remainder of page intentionally blank.]

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SECTION 2. <u>Call for Special Municipal Election and Submission of Ballot Measure</u>. Pursuant to the requirements of the applicable laws of the State of California and the City Charter, there is called and ordered to be held in the City of Lancaster, on Tuesday, November 5, 2024, a Special Municipal Election for the purpose of submitting to the voters the following question:

City of Lancaster	
Lancaster Essential Services Protection Measure "Shall an ordinance protecting Lancaster's long-term financial stability; maintaining essential city services; repairing streets/potholes; addressing homelessness;	YES
maintaining 911 emergency response; keeping public areas safe/clean for all; retaining local businesses; protecting local water sources; maintaining veterans, senior, mental health, community programs; by amending the city's sales and use tax ordinance to provide an automatic increase, to the maximum extent permitted by applicable law, to Lancaster's sales and use tax rate if, when, and to the extent the rate may lawfully be increased — whether because another use tax expires, the Legislature increases the statutory aggregate maximum use tax applicable to the City, or otherwise — be adopted?"	NO

SECTION 3. <u>Vote Requirement</u>. The vote requirement for the measure to pass is a majority of the votes cast.

SECTION 4. <u>Impartial Analysis, Arguments and Rebuttals</u>. Procedures for the City Attorney's impartial analysis, as well as the submission of ballot arguments and rebuttals, are set forth in the Measure Resolution.

SECTION 5. <u>Ballots</u>. The ballots to be used at the election shall be in the form and content as required by law.

SECTION 6. <u>Coordination</u>. The City Clerk is authorized, instructed, and directed to coordinate with the County of Los Angeles ("County") to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 7. <u>Polls</u>. The polls for the election shall be open at seven o'clock a.m. of the day of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls shall be closed, pursuant to Section 10242 of the Elections Code, except as provided in Section 14401 of the Elections Code.

SECTION 8. <u>General</u>. In all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

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SECTION 9. <u>Notice</u>. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed, and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 10. <u>Authorization for Payment</u>. The City Council authorizes the City Clerk to administer said election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.

SECTION 11. <u>Certification</u>. The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED and ADOPTED this 9th day of July, 2024, by the following vote:

AYES:

Council Members Hughes-Leslie, Malhi, Mann, Vice Mayor Crist, Mayor Parris

NOES:

None

ABSTAIN:

None

ABSENT:

None

ATTEST:

APPROVED:

-DocuSigned by:

Andrea Alexander

MADREM ALEXANDER

City Clerk

City of Lancaster

Mayor

City of Lancaster

4R57REX4PARRIS

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STATE OF CALIFORNIA) COUNTY OF LOS ANGELES) ss CITY OF LANCASTER)	
CERTIFICA	TION OF RESOLUTION TY COUNCIL
I, Awarda Awardow, hereby certify that this is a true and correct the original is on file in my office.	, City of Lancaster, CA. do et copy of the original Resolution No. 24-46, for which
WITNESS MY HAND AND THE SEAL Of, 70	OF THE CITY OF LANCASTER, on this 24, day
(seal)	
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EXHIBIT "A" MEASURE RESOLUTION

[INSERT RESOLUTION ADOPTED JUNE 25]

RESOLUTION NO. 24-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER ORDERING THAT AN ORDINANCE BE SUBMITTED TO THE VOTERS AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, APPROVING ENACTING AN AMENDMENT TO THE CITY'S TRANSACTIONS AND USE TAX, DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE, SETTING PRIORITIES FOR FILING A WRITTEN ARGUMENT RELATING TO THE BALLOT MEASURE, AND PROVIDING FOR REBUTTAL ARGUMENTS RELATING TO THE BALLOT MEASURE

WHEREAS, the health and safety of all residents in the City of Lancaster ("the City") is our top priority; and

WHEREAS, the City is committed to strong community partnerships, safe neighborhoods and parks, quality services to support residents, and respectful and responsive city employees to make the City a strong, caring and safe community for all residents; and

WHEREAS, the City has been proactive in its actions to protect residents during the COVID-19 pandemic, to safely reopen businesses and partner with local employers to ensure a strong economic recovery, serving as a model for other cities in Los Angeles County; and

WHEREAS, the City is committed to maintaining quick 911 emergency response times, youth, veteran and senior services, keeping public spaces safe and clean, addressing homelessness, repairing streets, and maintaining other essential city services; and

WHEREAS, like the rest of the State and the country, the City faces serious fiscal challenges due to the fallout of the COVID-19 pandemic with funding for high-priority services threatened as a result; and

WHEREAS, the City currently expects an alarming decrease in revenues that will severely limit its ability to provide these essential City services; and

WHEREAS, the City has taken cost-saving measures, including implementing hiring and salary freezes for existing employees, reduced operating budgets, capital outlay and a workforce reduction by the elimination of vacant positions; and

WHEREAS, additional locally controlled funding is necessary to protect essential city services and keep our community strong, healthy and safe into the future; and

WHEREAS, the City Council proposes to submit to City voters an ordinance to automatically increase the City's Transaction and Use Tax if, whenever, and to the extent permitted by applicable law; and

WHEREAS, the Transaction and Use Tax revenue will remain in the City, overseen by a community oversight committee; and

WHEREAS, the City Council has determined that the situation and circumstances described above constitute an emergency for purposes of Section 2(b) of Article XIII C of the California Constitution.

THEREFORE, THE CITY COUNCIL OF THE CITY OF LANCASTER DOES HEREBY RESOLVE 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 intends to call the City's General Municipal Election, to be held on Tuesday, November 5, 2024, for the purpose of submitting the ordinance attached hereto as Attachment 1 (the "Ordinance") and incorporated herein to the voters pursuant to Section 9222 of the California Elections Code. The City Council hereby finds and determines that the situation and circumstances described in this Resolution constitute an emergency for purposes of Section 2(b) of Article XIII C of the California Constitution and that the Ordinance may be submitted to voters at the City's General Municipal Election, to be held on Tuesday, November 5, 2024, despite such election not being an election for members of the City Council.

SECTION 3. The full text of the Ordinance is attached to this Resolution as Attachment 1 and shall be printed in the voter pamphlet. The measure to be submitted to the voters shall appear on the ballot as follows:

City of LANCASTER	
Lancaster Essential Services Protection Measure	
"Shall an ordinance protecting Lancaster's long-term financial stability; maintaining essential city services; repairing streets/potholes; addressing homelessness; maintaining 911 emergency response;	YES
keeping public areas safe/clean for all; retaining local businesses; protecting local water sources; maintaining veterans, senior, mental health, community programs; by amending the city's sales and use tax ordinance to provide an automatic increase, to the maximum extent permitted by applicable law, to Lancaster's sales and use tax rate if, when, and to the extent the rate may lawfully be increased — whether because another use tax expires, the Legislature increases the statutory aggregate maximum use tax applicable to the City, or otherwise — be adopted?"	NO

A copy of the Ordinance shall be available for inspection by the public in the City Clerk's Office, located at 44933 North Fern Avenue, Lancaster, California 93534. In addition, a copy of the ordinance shall be available, upon request, to any voter at the expense of the City.

SECTION 4. The proposed Ordinance enacts a general tax as defined in Article XIIIC of the California Constitution, and shall not take effect unless and until approved by a vote of at least a majority of the voters voting on the question at the election.

SECTION 5. The proposed ordinance shall be submitted to the voters for approval in compliance with the election resolutions to be adopted by the City Council, with the addition of the following:

A. The City Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to Elections Code Section 9280.

B. The City Council hereby authorizes the following members of the legislative body to prepare and submit a ballot argument in favor of the measure pursuant to Elections Code Section 9282: Ken Mann and Lauren Hughes-Leslie.

C. The City Council hereby authorizes rebuttal arguments, for this measure only, to be submitted pursuant to, and consistent with the requirements of, Elections Code Section 9285.

D. In all particulars not recited in this Resolution and the election resolutions to be adopted by the City Council, said election for the ballot measure described in Section 3 shall be held and conducted as provided by general law for holding municipal elections.

SECTION 6. The City Clerk shall certify to the passage and adoption of this resolution.

PASSED, APPROVED and ADOPTED this 25th day of June, 2024, by the following vote:

Council Members Hughes-Leslie, Mann, Vice Mayor Crist, Mayor Parris AYES: NOES: None ABSTAIN: None Malhi ABSENT: ATTEST: APPROVED:

Andrea Alexander

EMMOREA ALEXANDER

City Clerk

City of Lancaster

R57REX4RARRIS

Mayor

City of Lancaster

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(seal)													

ATTACHMENT 1

[PROPOSED ORDINANCE]

	ORDINANCE	NO.
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AN ORDINANCE OF THE CITY OF LANCASTER AUTOMATICALLY INCREASING THE TRANSACTIONS AND USE TAX IF, WHENEVER, AND TO THE EXTENT PERMITTED BY APPLICABLE LAW

WHEREAS, on November 3, 2020, voters passed Measure LC, which enacted Chapter 3.14 of the Lancaster Municipal Code and established an additional sales tax of 0.75% within the City of Lancaster ("City") to fund essential services including street repair, addressing homelessness, emergency response, public safety, maintaining local businesses, protecting water sources, and programs for seniors, veterans, mental health and the community, thereby increasing the total sales tax rate in City from 9.5% to 10.25%; and

WHEREAS, the City is committed to strong community partnerships, safe neighborhoods and parks, quality services to support residents, and respectful and responsive City employees to make the City a strong, caring and safe community for all residents; and

WHEREAS, the City has been proactive in its actions to protect residents during the COVID-19 pandemic, to safely reopen businesses and partner with local employers to ensure a strong economic recovery, serving as a model for other cities in Los Angeles County; and

WHEREAS, the City is committed to maintaining quick 911 emergency response times, youth, veteran and senior services, keeping public spaces safe and clean, addressing homelessness, repairing streets, and maintaining other essential City services; and

WHEREAS, like the rest of the State and the country, the City faces serious fiscal challenges due to the fallout of the COVID-19 pandemic with funding for high-priority services threatened as a result; and

WHEREAS, the City currently expects an alarming decrease in revenues that will severely limit its ability to provide these essential City services; and

WHEREAS, the City has taken cost-saving measures, including implementing hiring and salary freezes for existing employees, reduced operating budgets, capital outlay and a workforce reduction by the elimination of vacant positions; and

WHEREAS, additional locally controlled funding is necessary to protect essential City services and to keep the community strong, healthy and safe into the future; and

WHEREAS, the City Council proposes to submit to City voters an ordinance to automatically increase the City's Transaction and Use Tax if, whenever, and to the extent permitted by applicable law; and

WHEREAS, the Transaction and Use Tax revenue will remain in the City, overseen by a community oversight committee.

THE PEOPLE OF THE CITY OF LANCASTER DO HEREBY ORDAIN AS FOLLOWS:

- **Section 1.** Recitals. The above recitals are true, correct and constitute a substantive part of this Ordinance.
- **Section 2.** Amendment of Municipal Code. The following sections of Chapter 3.14 ("Transactions and Use Tax") of the Lancaster Municipal Code are hereby amended to read as follows:
 - (a) Section 3.14.050 of the Lancaster Municipal Code is hereby amended in its entirety to read as follows:

3.14.050 Transactions Tax Rate.

- A. 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 3/4 of a cent per dollar (0.75%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this chapter.
- B. If, whenever, and to the extent the rate specified in the preceding paragraph may lawfully be increased whether because another transactions tax expires (e.g., a transactions tax imposed by the County of Los Angeles expires), the Legislature increases the statutory aggregate maximum transactions tax applicable to the City, or otherwise it shall automatically increase to the maximum extent and rate permitted by law.
- (b) Section 3.14.070 of the Lancaster Municipal Code is hereby amended in its entirety to read as follows:

3.14.070 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 ³/₄ of a cent per dollar (0.75%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.
- B. If, when, and to the extent the rate specified in the preceding paragraph may lawfully be increased whether because another use tax expires (e.g., a use tax imposed by the County of Los Angeles expires), the Legislature increases the statutory aggregate maximum use tax applicable to the City, or

<u>otherwise</u> — it shall automatically increase to the maximum extent and rate permitted by law.

Section 4 Severability. If any section, subsection, subdivision, paragraph, sentence, clause, or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity of effectiveness of the remaining portions of this ordinance or any part thereof. The people of the City of Lancaster hereby declares that they would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses, or phrases are declared unconstitutional, invalid or ineffective.

Section 5. Election Required. This Ordinance shall not become effective unless and a until it is approved by a majority of City voters at the General Municipal Election to be held November 5, 2024.

Section 6. Further Acts. Upon approval by the voters, the City Clerk shall certify to the adoption of this Ordinance and shall cause this ordinance to be published or posted as required by law.

PASSED, APPROVED and **ADOPTED** by the voters of the City of Lancaster, State of California, at a municipal election held on November 5, 2024.

ATTEST:	APPROVED:	
ANDREA ALEXANDER	R. REX PARRIS	
City Clerk	Mayor	
City of Lancaster	City of Lancaster	