SPECIAL MEETING
CORCORAN CITY COUNCIL,
JOINT POWERS FINANCE AUTHORITY,
SUCCESSOR AGENCY FOR CORCORAN RDA,
& HOUSING AUTHORITY
AGENDA

City Council Chambers
1015 Chittenden Avenue
Corcoran, CA 93212

Monday, July 18, 2016
7:00 P.M.

Public Inspection: A detailed City Council packet is available for review at the City Clerk's Office, located at Corcoran City Hall, 832 Whitley Avenue.

Notice of ADA Compliance: In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the City Clerks Office at (559) 992-2151 ext. 235.

Public Comment: Members of the audience may address the Council on non-agenda items; however, in accordance with government code section 54954.2, the Council may not (except in very specific instances) take action on an item not appearing on the posted agenda.

This is the time for members of the public to comment on any matter within the jurisdiction of the Corcoran City Council. This is also the public's opportunity to request that a Consent Calendar item be removed from that section and made a regular agenda item. The councilmembers ask that you keep your comments brief and positive. Creative criticism, presented with appropriate courtesy, is welcome.
After receiving recognition from the chair, speakers shall walk to the rostrum, state their name and address and proceed with comments. Each speaker will be limited to five (5) minutes.

Consent Calendar: All items listed under the consent calendar are considered to be routine and will be enacted by one motion. If anyone desires discussion of any item on the consent calendar, the item can be removed at the request of any member of the City Council and made a part of the regular agenda.

ROLL CALL

Mayor:	Jerry Robertson
Vice Mayor:	Mark Cartwright
Council Member:	Jim Wadsworth
Council Member:	Raymond Lerma
Council Member:	Sidonio "Sid" Palmerin

INVOCATION
FLAG SALUTE

1. **PUBLIC DISCUSSION**

2. **CONSENT CALENDAR** ***(VV)***

2-A. Approval of minutes of the City Council meeting of July 12, 2016.

2-B. Authorization to read ordinances and resolutions by title only.

2-C. Approval of Resolution No. 2863 approving the General Fund and Special Funds budgets and appropriations for Fiscal Year 2016-2017.

3. **APPROPRIATIONS** – None

4. **PRESENTATIONS** – None

5. **PUBLIC HEARINGS**

5-A. Public hearing to discuss the implementation of a transaction and use tax funding measure to maintain essential and general city services. The funding measure will provide revenues for ongoing and improved services including but not limited to police and fires services, recreation programs and facilities, park maintenance and improvements, street maintenance and repair, and other general governmental services. The purpose of the public hearing is to give citizens the opportunity to make their comments known. Consider approval on Resolution No. 2864 and Ordinance No. 628. ***(Meik) (VV)***

A. Open Public hearing
B. Staff Report
C. Accept written testimony
D. Accept oral testimony
E. Close hearing
F. Council discussion
G. By motion, approve/approve with changes/deny recommendation

6. **WRITTEN COMMUNICATIONS** – None

7. **STAFF REPORTS** – None

8. **MATTERS FOR MAYOR AND COUNCIL** – None

9. **CLOSED SESSION** – None

10. **ADJOURNMENT**

I certify that I caused this Agenda of the Corcoran City Council meeting to be posted at the City Council Chambers, 1015 Chittenden Avenue on July 15, 2016.

Marlene Lopez, City Clerk

MINUTES
CORCORAN CITY COUNCIL,
JOINT POWERS FINANCE AUTHORITY,
SUCCESSOR AGENCY FOR CORCORAN RDA
& HOUSING AUTHORITY
REGULAR MEETING
Tuesday, July 12, 2016

The regular session of the Corcoran City Council was called to order by Mayor Robertson, in the City Council Chambers, 1015 Chittenden Avenue, Corcoran, CA at _5:28___P.M.

ROLL CALL

Councilmembers present: Mark Cartwright, Raymond Lerma, Sidonio Palmerin, Jerry Robertson (arrived 5:35pm) and Jim Wadsworth

Councilmembers absent:

Staff present: Jennie Barkinskaya, Michael Farley, Joseph Faulkner, Rick Joyner, Marlene Lopez, Kindon Meik, Reuben Shortnacy, and Kevin Tromborg

Press present: Jeanette Todd, "The Corcoran Journal"

INVOCATION Invocation was presented by __Meik__.

FLAG SALUTE The flag salute was led by _Lerma__.

1. **PUBLIC DISCUSSION** – None

2. **CONSENT CALENDAR**

Following Council discussion a **motion** was made by Lerma and seconded by Cartwright to approve Consent Calendar. Motion carried by the following vote:

AYES: Cartwright, Lerma, Palmerin, Robertson and Wadsworth
NOES:
ABSENT:

4. **PRESENTATIONS** – None

3. **APPROPRIATIONS**

Following Council discussion a **motion** was made by Lerma and seconded by Palmerin to approve the Warrant Register dated July 12, 2016. Motion carried by the following vote:

AYES: Cartwright, Lerma, Palmerin, Robertson and Wadsworth
NOES:
ABSENT:
ABSTAIN: Lerma abstained on Item 28 on the Warrant register #2 dated July 12, 2016

7-B. Dan Bergmann with IGService presented the water rate analysis and proposed rate structure.

Following Council discussion a **motion** was made by Palmerin and seconded by Lerma to authorize the issuance of the Prop 218 notice and corresponding rate table. Motion carried by the following vote:

AYES: Cartwright, Lerma, Palmerin, Robertson and Wadsworth
NOES:
ABSENT:

7-C. Following Council discussion a **motion** was made by Lerma and seconded by Cartwright to approve Resolution No. 2859 authorizing the continuation of the AVA program. Motion carried by the following vote:

AYES: Cartwright, Lerma, Palmerin, Robertson and Wadsworth
NOES:
ABSENT:

7-D. Council reviewed the proposal to implement a three-day outdoor water schedule. Dennis Tristao, 1515 Norboe Ave. emphasized that the State would likely review the City's conservation plan and goal when grant applications submitted by the City.

Following Council discussion a **motion** was made by Cartwright and seconded by Wadsworth to review and adopt Resolution No. 2860 including the implementation of Water Conservation Stage 1 and a three-day outdoor watering schedule.

AYES: Cartwright, Lerma, and Wadsworth
NOES: Palmerin and Robertson
ABSENT:

7-E. Following Council discussion a **motion** was made by Cartwright and seconded by Wadsworth to authorize expenditures for the Waste Water Treatment Plant (WWTP) primary digester cleaning project. Motion carried by the following vote:

AYES: Cartwright, Lerma, Palmerin, Robertson and Wadsworth
NOES:
ABSENT:

7-F. Council discussed the continued revisions to the Fiscal Year 2016-2017 budget summary. Of note was the inclusion of new revenues resulting from the triple flip wind-down and increased revenues from the Corcoran Unified School District for the School Resource Officer and the use of the municipal pool. Council authorized the use of refund/rebate monies to balance the General Fund budget and requested that Staff return with a resolution to approve General Fund and Special Fund budgets and appropriations.

The regular meeting was reconvened at _7:46_ p.m. item. Item 9-B was tabled and direction was provided on Item 9-A.

ADJOURNMENT **__7:48___ P.M.**

_____

Jerry Robertson, Mayor

_____

Marlene Lopez, City Clerk

APPROVED DATE:_____

City of
CORCORAN
A MUNICIPAL CORPORATION

FOUNDED 1914

CONSENT CALENDAR
ITEM #: 2-C

MEMORANDUM

TO: City Council

FROM: Kindon Meik, City Manager

DATE: July 14, 2016 **MEETING DATE:** July 18, 2016

SUBJECT: Approval of Resolution No. 2863 adopting 2016-2017 Fiscal Year budgets.

Recommendation:
Approve Resolution No. 2863 adopting the City of Corcoran 2016-2014 Fiscal Year budgets and appropriations.

Discussion:
On July 12, 2016 Staff presented a draft budget to the City Council for review and consideration. Council authorized the use of monies derived from miscellaneous rebates and refunds to balance the General Fund. The attached resolution, complies with the direction provided by the Council and sets forth the General Fund and special fund budgets and appropriations for Fiscal Year 2016-2017.

Budget Impact:
N/A

Attachment:
Resolution No. 2863

RESOLUTION NO. 2863

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORCORAN AND THE CITY OF COCORAN ACTING AS THE JOINT POWERS AUTHORITY, SUCCESSOR AGENCY FOR THE CORCORAN RDA, AND THE HOUSING AUTHORITY APPROVING GENERAL FUND AND SPECIAL FUND BUDGETS FOR THE 2016-2017 FISCAL YEAR

At a special meeting of the City Council of the City of Corcoran, duly called and held July 18, 2016 by motion of Council Member_____, seconded by Council Member_____, and duly carried, the following resolution was adopted.

IT IS HEREBY RESOLVED that the following budgets for the General Fund and Special Funds of the City of Corcoran for the 2016-2017 fiscal year shall be and are hereby approved by the City Council of the City of Corcoran:

General Fund	$	5,124,468
Water Operations	$	4,209,900
Wastewater Sanitary Sewer Operations	$	978,394
Wastewater Storm Drain Operations	$	212,279
Refuse	$	1,797,227
Gas Tax - Streets	$	578,274
Local Transportation	$	937,321
Housing Grant Program	$	992,450
Regional Accounting Office	$	136,416
Successor Agency of the Corcoran RDA	$	511,064

IT IS FURTHER RESOLVED that the following inter-fund transfers to the General Fund (includes overhead and one time transfers) shall be and are hereby approved by the City Council of the City of Corcoran:

Water Fund	$	511,896
Wastewater Sanitary Sewer Fund	$	184,637
Wastewater Storm Drain Fund	$	104,614
Refuse Fund	$	183,844
Gas Tax - Streets	$	150,000
Local Transportation Fund	$	213,854
Regional Accounting Office	$	0
Supplemental Law Enforcement Fund	$	10,000
Refunds/Rebates Fund	$	50,000

I hereby certify that this resolution was passed and adopted at a meeting of the City Council of the City of Corcoran duly called and held on July 18, 2016, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

APPROVED: _____
Jerry Robertson, Mayor

ATTEST: _____
Marlene Lopez, City Clerk

CLERKS CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Marlene Lopez, hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the City Council of the City of Corcoran at a meeting held on the _18th_ day of _July_ 2016, by the vote as set forth therein.

DATED:

ATTEST:

_____
Marlene Lopez, City Clerk

[Seal]

City of
CORCORAN
A MUNICIPAL CORPORATION FOUNDED 1914

PUBLIC HEARING
ITEM #: 5-A

MEMORANDUM

TO: City Council

FROM: Kindon Meik, City Manager

DATE: July 14, 2016 **MEETING DATE:** July 18, 2016

SUBJECT: Consider Resolution No. 2864 and Ordinance No. 628 calling for an election of a voter approved local transaction and use tax to benefit Corcoran residents.

Recommendation:
Approve Resolution No. 2864 and corresponding Ordinance No. 628 calling for an election to allow qualified voters to decide on transaction and use tax measure to be used towards essential and general services provided by the City.

Discussion:

BACKGROUND:

The City Council and Staff are intent on developing a strategy to ensure that the City will be fiscally sustainable both in the near future and in subsequent years. Repeated years of decreased General Fund revenues have led to deficit budgets and the use of General Fund reserves. Future expense reductions in the General Fund, beyond those actions already implemented, would severely limit the City's ability to provide essential services to the community. A general sales tax is a viable means to generate new revenues to maintain and improve City services provided to residents of the community.

ANALYSIS:

A proposed Corcoran Continuation of Essential City Services Funding Measure would allow imposition of a voter-approved general sales tax in order to maintain and protect general city services, including public safety priorities such as 9-1-1 emergency response, neighborhood police patrols, code enforcement and fire protection. The measure would create a reliable source of revenues to ensure continuation of existing essential services.

Corcoran was founded many decades ago to create a safe community with easy access to neighborhood parks and other public facilities. This measure is needed to maintain our quality of life and keep Corcoran a safe place to live, work and raise a family. It would also continue to provide Corcoran with a more reliable source of local funding for our vital city services that cannot be reduced by the State, and ensure our tax dollars are spent locally for the benefit of the residents of Corcoran.

The tax continuation measure that can be submitted to the voters, if approved, would be imposed on retail transactions involving, and use of, personal property. The tax rate would be set at rate of three-quarters of a penny per dollar, of the sales price of the property. The tax revenue would be collected by the State Board of Equalization and remitted to the City. The tax would remain in effect, but could be suspended by a unanimous vote of the City Council or repealed by the entire Council or the voters. The general sales tax would require approval by at least a majority of voters actually voting on the measure.

City staff has worked effectively to increase financial stability, transparency and accountability. The Council and Staff have worked collaboratively to stabilize the City's budget by drastically reducing staffing levels in all departments and by reducing service levels on vital services provided by the City. However, the continued economic downturn, reductions in State funding, and the ongoing drought have taken a toll on Corcoran's budget. With the prospect of a slow recovery, the City will be required to implement additional cuts to essential services. Funding from ta voter-approved general sales tax is needed to preserve essential and basic City services for Corcoran residents.

When a city council seeks voter approval of a new tax, Article XIIIC, section 2(b) of the California Constitution requires the election to be consolidated with the general municipal election for city councilmembers, except in cases in which a city council has unanimously declared that there is an emergency.

PROCEDURAL ISSUES REGARDING CALLING AN ELECTION TO ASK THE VOTERS TO CONTINUE A GENERAL TRANSACTIONS AND USE TAX

Revenue and Taxation Code § 7285.9 provides authority for a general transactions and use tax. Such a tax would be imposed upon retailers, and would likely be shifted by retailers to the general public. It would be collected by the State Board of Equalization from retailers and remitted to the City.

To qualify as a general tax requiring a voter approval by a majority, the tax must be deposited into the general fund. These funds can be used for any service or activity paid for from the general fund, such as police and fire services, maintenance of parks and streets, and recreation

programs and facilities. There can be no commitment in advance as to how the monies will be spent, other than for general municipal services.

The proposed ordinance continuing the tax is attached to the resolution calling the election and, if approved by the voters, would be adopted by the People. By adopting the resolution, the City Council is also affirming that it approves the form of the ordinance and that it should be submitted to the voters. The City Council does not need to formally introduce and read (or waive the reading of) the ordinance and can adopt it subject to voter approval. The Council will affirm the voters' approval of the ordinance by its declaration of the results of the election.

The law states that the ordinance proposing the general sales tax must be approved by a two-thirds (2/3) vote of all members of the City Council. The general sales tax must then be approved by a majority vote (50 percent + 1) of the voters of the City actually on the measure.

FISCAL SUSTAINABILITY:

The City recognizes that the key to continued fiscal sustainability is increased revenues in the General Fund. A local sales tax initiative will provide the needed revenues to maintain and improve services to the community. Without this funding, the City will have to make more cuts to essential services, including public safety services, negatively impacting 9-1-1 emergency and medical response times and community and youth programs.

CONCLUSION:

The County of Kings elections office requires that municipal ballot measure paperwork (i.e. resolution, ordinance, etc.) be submitted to the County no later than August 11, 2016. Accordingly, time is of the essence to get the ballot measure submitted though the public discourse and debate about the measure could continue afterward, until the November 8, 2016 election.

Asking the voters if they would approve a general sale tax for basic City services is essential to the viability of the City and our quality of life. Therefore, a public hearing should be scheduled as soon as legally possible to formally consider input from the public and to formally approve a ballot measure to ask the voters of the City to approve a general sales tax provide a more reliable source of revenue which would be used to support general municipal services.

Budget Impact:

The City will be required to reimburse the County for any costs associated with placing the measure on the November 8, 2016 ballot.

A quarter of a penny sales tax would generate initially approximately $250,000 in General Fund revenues. A half of a penny sales tax would generate approximately $500,000 in General Fund revenues.

Attachments:
California Sales and Use Tax Rates by County and City
Resolution No. 2864
Ordinance No 628

California Sales and Use Tax Rates by County and City*

Operative April 1, 2016 (includes state, county, local, and district taxes)

ALAMEDA CO. 9.50%
City of Albany 10.00%
City of Hayward 10.00%
City of San Leandro 10.00%
City of Union City 10.00%

ALPINE CO. 7.50%

AMADOR CO. 8.00%

BUTTE CO. 7.50%
Town of Paradise 8.00%

CALAVERAS CO. 7.50%

COLUSA CO. 7.50%
City of Williams 8.00%

CONTRA COSTA CO. 8.50%
City of Antioch 9.00%
City of Concord 9.00%
City of El Cerrito 10.00%
City of Hercules 9.00%
Town of Moraga 9.50%
City of Orinda 9.00%
City of Pinole 9.50%
City of Pittsburg 9.00%
City of Richmond 9.50%
City of San Pablo 9.25%

DEL NORTE CO. 7.75%

EL DORADO CO. 7.50%
City of Placerville 8.00%
City of South Lake Tahoe 8.00%

FRESNO CO. 8.225%
City of Huron 9.225%
City of Reedley 8.725%
City of Sanger 8.975%
City of Selma 8.725%

GLENN CO. 7.50%

HUMBOLDT CO. 8.00%
City of Arcata 8.75%
City of Eureka 8.75%
City of Rio Dell 9.00%
City of Trinidad 8.75%

IMPERIAL CO. 8.00%
City of Calexico 8.50%

INYO CO. 8.00%

KERN CO. 7.50%
City of Arvin 8.50%
City of Delano 8.50%
City of Ridgecrest 8.25%

KINGS CO. 7.50%

LAKE CO. 7.50%
City of Clearlake 8.00%
City of Lakeport 8.00%

LASSEN CO. 7.50%

LOS ANGELES CO. 9.00%
City of Avalon 9.50%
City of Commerce 9.50%
City of Culver City 9.50%
City of El Monte 9.50%
City of Inglewood 9.50%
City of La Mirada 10.00%
City of Pico Rivera 10.00%
City of San Fernando 9.50%
City of Santa Monica 9.50%
City of South El Monte 9.50%
City of South Gate 10.00%

MADERA CO. 8.00%

MARIN CO. 8.50%
Town of Corte Madera 9.00%
Town of Fairfax 9.00%
City of Larkspur 9.00%
City of Novato 8.75%
Town of San Anselmo 9.00%
City of San Rafael 9.25%
City of Sausalito 9.00%

MARIPOSA CO. 8.00%

MENDOCINO CO. 7.625%
City of Fort Bragg 8.625%
City of Point Arena 8.125%
City of Ukiah 8.125%
City of Willits 8.125%

MERCED CO. 7.50%
City of Atwater 8.00%
City of Gustine 8.00%
City of Los Banos 8.00%
City of Merced 8.00%

MODOC CO. 7.50%

MONO CO. 7.50%
Town of Mammoth Lakes 8.00%

MONTEREY CO. 7.625%
City of Carmel-by-the-Sea 8.625%
City of Del Rey Oaks 9.125%
City of Gonzales 8.125%
City of Greenfield 9.375%
City of King City 8.125%
City of Marina 8.625%
City of Monterey 8.625%
City of Pacific Grove 8.625%
City of Salinas 9.125%
City of Sand City 8.625%
City of Seaside 8.625%
City of Soledad 8.625%

NAPA CO. 8.00%

NEVADA CO. 7.625%
City of Grass Valley 8.125%
City of Nevada City 8.50%
Town of Truckee 8.375%

ORANGE CO. 8.00%
City of La Habra 8.50%
City of Stanton 9.00%

PLACER CO. 7.50%

PLUMAS CO. 7.50%

RIVERSIDE CO. 8.00%
City of Cathedral City 9.00%
City of Coachella 9.00%
City of Palm Springs 9.00%

SACRAMENTO CO. 8.00%
City of Galt 8.50%
City of Rancho Cordova 8.50%
City of Sacramento 8.50%

SAN BENITO CO. 7.50%
City of Hollister 8.50%
City of San Juan Bautista 8.25%

SAN BERNARDINO CO. 8.00%
City of Montclair 8.25%
City of San Bernardino 8.25%

SAN DIEGO CO. 8.00%
City of El Cajon 8.50%
City of La Mesa 8.75%
City of National City 9.00%
City of Vista 8.50%

SAN FRANCISCO CO. 8.75%

SAN JOAQUIN CO. 8.00%
City of Lathrop 9.00%
City of Manteca 8.50%
City of Stockton 9.00%

SAN LUIS OBISPO CO. 7.50%
City of Arroyo Grande 8.00%
City of Atascadero 8.00%
City of Grover Beach 8.00%
City of Morro Bay 8.00%
City of Paso Robles 8.00%
City of Pismo Beach 8.00%
City of San Luis Obispo 8.00%

SAN MATEO CO. 9.00%
City of San Mateo 9.25%
City of South San Francisco 9.50%

SANTA BARBARA CO. 8.00%
City of Guadalupe 8.25%
City of Santa Maria 8.25%

SANTA CLARA CO. 8.75%
City of Campbell 9.00%

SANTA CRUZ CO. 8.25%
City of Capitola 8.75%
City of Santa Cruz 8.75%
City of Scotts Valley 8.75%
City of Watsonville 9.00%

SHASTA CO. 7.50%
City of Anderson 8.00%

SIERRA CO. 7.50%

SISKIYOU CO. 7.50%
City of Dunsmuir 8.00%
City of Mount Shasta 7.75%
City of Weed 7.75%

SOLANO CO. 7.625%
City of Benicia 8.625%
City of Fairfield 8.625%
City of Rio Vista 8.375%
City of Vacaville 7.875%
City of Vallejo 8.625%

SONOMA CO. 8.25%
City of Cotati 9.25%
City of Healdsburg 8.75%
City of Rohnert Park 8.75%
City of Santa Rosa 8.75%
City of Sebastopol 9.00%
City of Sonoma 8.75%

STANISLAUS CO. 7.625%
City of Ceres 8.125%
City of Oakdale 8.125%

SUTTER CO. 7.50%

TEHAMA CO. 7.50%
City of Red Bluff 7.75%

TRINITY CO. 7.50%

TULARE CO. 8.00%
City of Dinuba 8.75%
City of Farmersville 8.50%
City of Porterville 8.50%
City of Tulare 8.50%
City of Visalia 8.25%

TUOLUMNE CO. 7.50%
City of Sonora 8.00%

VENTURA CO. 7.50%
City of Oxnard 8.00%
City of Port Hueneme 8.00%

YOLO CO. 7.50%
City of Davis 8.50%
City of West Sacramento 8.00%
City of Woodland 8.25%

YUBA CO. 7.50%
City of Wheatland 8.00%

*(For more details, refer to *www.boe.ca.gov/sutax/pam71.htm.*)

Please note: Some communities located within a county or a city may not be listed. If you are in doubt about the correct rate or if you cannot find a community, please call our toll-free number at 1-800-400-7115 (TTY:711), or call the local California State Board of Equalization office nearest you for assistance.

RESOLUTION NO. 2864

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORCORAN CALLING FOR A CITY ELECTION FOR VOTER APPROVAL OF GENERAL TRANSATIONS AND USE TAX AND SPECIFICATIONS OF THE ELECTION ORDER

WHEREAS, approval of a local sales tax ensures that the City of Corcoran has a more reliable source of local funding for vital City services that cannot be taken by the State, ensuring our tax dollars are spent locally for the benefit of residents of Corcoran;

WHEREAS, when a City seeks voter approval of a new sales tax, Article XIIIC § 2(b) of the California Constitution requires the election to be consolidated with the general municipal election for City council members, except in cases in which a City Council has unanimously declared that there is a fiscal emergency, and two council seats will be filled through the general election on November 8, 2016;

WHEREAS, in recent years the City has experienced a decline in sales tax revenues and State revenues but the cost of providing essential City services has increased;

WHEREAS, deficits in the General Fund have resulted in a reduction in staffing and services in all departments including public safety personnel and other essential City services potentially placing Corcoran residents at risk in emergency situations;

WHEREAS, the City's financial projections forecast a continued general fund operating deficit in the upcoming fiscal years which will limit the City's ability to meet public safety standards, fund recreational programs and facilities, maintain and improve parks, repair and improve streets, and provide other general and essential services;

WHEREAS, the City Council published a notice of a public hearing to be held on July 18, 2016 to consider calling a special election to seek voter approval of a proposed general transactions and use tax ("**general sales tax**") as authorized by Revenue and Taxation Code § 7285.9;

WHEREAS, the deadline to submit said general sales tax measure to the County of Kings' elections office is August 12, 2016 for the November 8, 2016 general election;

WHEREAS, the new general sales tax would be imposed on retail transactions involving, and use of, personal property. The tax rate would be _____ of the sales price of the property. The general sales tax revenue would be collected by the California Board of Equalization as with other sales taxes. Collection of the tax could be temporarily suspended by a unanimous vote of the City Council. The tax would require

approval of at least a majority of voters voting on the measure and approval of this resolution by at least two-thirds vote of all members of the City Council;

WHEREAS, other elections will be held in whole or in part of the territory of the City, and it is to the advantage of the City to consolidate pursuant to Elections Code §§ 10400 et seq.;

WHEREAS, Elections Code § 12112 requires the elections official to publish a notice of the election once in a newspaper of general circulation in the City;

WHEREAS, based upon all of the information presented to the City Council as of the date of this resolution, both written and oral, including the staff reports, minutes, and other relevant materials, the general sales tax does not constitute a project under CEQA Guidelines 15060(c)(2), 15061(b)(3) and 15378(b)(2) and (4) and therefore review under CEQA is not required; and

WHEREAS, on July 18, 2016, the City Council held a public hearing to consider placing a general sales tax ordinance before the voters of the City of Corcoran at the November 8, 2016 general election.

NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL:

FOUND the foregoing recitals to be true and ORDERED that an election be held within the City of Corcoran on the 8th day of November, 2016, for the purpose of submitting to all voters within the City a ballot measure with the following specifications:

1. Pursuant to the California Constitution, Article XIIIC, § 2(b), Government Code § 53724 and Elections Code § 9222, the City Council of the City of Corcoran hereby calls and orders an election at which it shall submit to the qualified voters of the City, a measure relating to the adoption of a transactions and use tax. This measure shall be designated by letter by the Kings County elections official.

2. The ordinance imposing a general transactions and use tax ("general sales tax") to be approved by the voters is as set forth in **EXHIBIT A** hereto and incorporated by this reference. The City Council hereby approves said ordinance, the form thereof, and its submission to the voters of the City at the November 8, 2016 election, as required by Revenue and Taxation Code § 7285.9, subject to the approval of a majority of the voters voting on the measure at the election called by the adoption of the instant resolution. The ordinance enacts a general sales tax at the rate of _____ on the gross receipts of any retailer upon the sale of all tangible personal property sold at retail in the City and _____ of the sales price of tangible personal property stored, used or otherwise consumed in the City.

3. In accordance with Elections Code § 12111 and Government Code § 6061, the City Clerk is hereby authorized and directed to cause notice of the measure to be published once in a newspaper of general circulation, printed, published, and circulated in the City of Corcoran and hereby designated for that purpose by the City Council of the City of Corcoran. The City Clerk may enlist the assistance of the County of Kings elections office to prepare and publish the required notice.

4. Pursuant to the requirements of the laws of the State of California relating to cities within said State, the following proposed measure shall be added to the ballot for the November 8, 2016, election and thereby submitted to the voters of the City:

   Corcoran Continuation of Essential City Services Funding Measure
   To preserve the safety and character of Corcoran, and to maintain essential and general City services for Corcoran residents including ongoing and improved police patrol and services, 911 emergency response, fire protection services, disaster preparedness, recreational programs and facilities, park maintenance and improvements, street maintenance and repair and other essential services, shall the City of Corcoran be authorized to impose and levy a _____ under Ordinance No. 628?

   Yes ___ No ___

5. The official ballot to be used at said election shall conform to the laws of the State of California with relation thereto.

6. The City Council hereby requests and consents to the County of Kings elections official's consolidation of this election with other elections which may be held in whole or in part of the territory of the City, as provided in Elections Code §§ 10400 *et seq.*, on November 8, 2016, for the ease and convenience of the registered voters and to take advantage of any cost savings possible by such consolidation.

7. The City Clerk may enlist the assistance of the County of Kings elections official in regard to the said consolidated general municipal election, as the City Clerk deems reasonably necessary or convenient.

8. The City will reimburse the County of Kings for the actual cost incurred by the county elections official in conducting the general district election upon receipt of a bill stating the amount due as determined by the elections official.

9. The election shall be held and conducted as provided by law for holding municipal elections.

10. The notice of the time and place of holding the election is given and the City Clerk is directed to give further or additional notice of the election in the time, form and

manner as required by law. The City Clerk may enlist the assistance of the County of Kings elections office in regard to the same.

11. The City Clerk is hereby directed to submit to the City Attorney a certified copy of the measure pursuant to Elections Code § 9280. The City Attorney is hereby authorized and directed to prepare an impartial analysis of the ballot measure showing the effect of the measure on the existing law and operation of the measure, said analysis to be submitted by the City Attorney to the County of Kings elections office, or other appropriate office, for printing by the date set by the County of Kings elections official for the filing of arguments for and against the measure. The analysis shall not exceed five hundred (500) words in length and shall otherwise comply in all respects with the applicable provisions of the Elections Code.

12. In accordance with the provisions of the Elections Code §§ 9290 *et seq.*, the Mayor or Vice-Mayor is authorized and directed to submit an argument in support of the measure and a response to any argument in opposition to the measure.

13. The City Clerk in conjunction with the County of Kings election official shall fix and determine a date for submission of arguments for or against said measure, and said date shall be posted in the Office of the City Clerk.

14. The election on the measure set forth in sections 2 and 4 of this resolution shall be held and conducted, the votes canvassed and the returns made, and the results ascertained and determined as provided for herein. In all particulars not prescribed in this resolution, the election shall be held as prescribed in the Elections Code of the State of California. The Board of Supervisors of the County of Kings or other appropriate county official is authorized to canvas the returns of that election with respect to the votes cast in the City of Corcoran and certify the results to the City Council. At the next regular meeting of the City Council occurring after the returns of the election have been canvassed and the certification of the results to the City Council, the City Council shall cause to be entered in its minutes a statement of the results of the election.

15. The City Manager is hereby authorized and directed to expend the funds necessary and convenient to pay for the City's cost of placing the measure on the election ballot.

16. The City Clerk is hereby ordered to certify to the adoption of this resolution and to file copies hereof, so certified, with the Clerk of the Board of Supervisors of the County of Kings and with the elections official of the County of Kings, and to enter it into the book of original resolutions.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Corcoran held on the 18th day of July, 2016, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

APPROVED: _____
Jerry Robertson, Mayor

ATTEST: _____
Marlene Lopez, City Clerk

CLERKS CERTIFICATE

City of Corcoran }
County of Kings } ss.
State of California }

I, Marlene Lopez, City Clerk of the City of Corcoran, hereby certify that this is a full, true and correct copy of Resolution No. 2864 duly passed by the City Council of the City of Corcoran at a regular meeting thereof held on the 18th day of July 2016, by the vote as set forth therein.

DATED: July 18, 2016

ATTEST:

_____
Marlene Lopez, City Clerk

ORDINANCE NO. 628

AN ORDINANCE OF THE CITY OF CORCORAN ENACTING A _____ GENERAL SALES TAX.

THE PEOPLE of the City of Corcoran do ordain as follows:

Section 1. PURPOSE. The provisions of this ordinance are necessary for the safety of the public and for the preservation of essential city services for the residents of the City of Corcoran ("**City**"). By adopting Resolution No. 2864 by a vote of at least two-thirds vote of all members of the City Council, the City Council authorized placing this ordinance before the voters of the City of Corcoran at the November 8, 2016 general election.

Section 2. CODE ADOPTION. Chapter 3-2D of Title 3 of the Municipal Code of the City of Corcoran is added to read in its entirety as follows:

Chapter 3-2D
TRANSACTIONS AND USE TAX

3-2D-010: SHORT TITLE.

This chapter shall be known as the City of Corcoran Transactions and Use Tax Ordinance. The City of Corcoran hereinafter shall be called "city." This chapter shall be applicable within the incorporated territory of the city.

3-2D-020: OPERATIVE DATE.

"Operative date" refers to the first day of the first calendar quarter commencing more than one hundred ten days after the adoption of this chapter.

3-2D-030: PURPOSE.

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 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 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 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.

3-2D-040: CONTRACT FOR ADMINISTRATION.

Prior to the operative date, the city shall contract with the California State Board of Equalization 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 State Board of Equalization 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.

3-2D-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 _____ 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.

3-2D-060: PLACE OF SALE.

For the purposes of this chapter, all retail sales shall be deemed 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 as may be prescribed and adopted from time to time by the State Board of Equalization.

3-2D-070: USE TAX RATE.

An excise tax is hereby imposed upon the storage, use or other consumption within 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 within said territory at the rate of _____ 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.

3-2D-080: ADOPTION OF STATE LAW PROVISIONS.

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.

3-2D-090: LIMITATIONS UPON 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 therefore. However, the substitution shall not be made in any of the following:

   1. Insofar as the word "state" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury or the Constitution of the State of California;

   2. Whenever the result of said 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 State Board of

Equalization, in performing the functions incident to the administration or operation of this chapter;

3. As to those sections referring to the exterior boundaries of the State of California;

4. As to those sections, including but not necessarily limited to, 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; and

5. Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828.

B. The word "city" shall not 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.

3-2D-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 seller's permit shall not be required by this chapter.

3-2D-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. The amount 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;

2. 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;

3. 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;

4. 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 chapter; and

5. 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 a lease prior to the operative date of this chapter.

6. For the purposes of subsections 4 and 5 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 chapter, the storage, use or other consumption in this city of tangible personal property:

1. 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 (Part 1.5 commencing with section 7200) or the amount of any state-administered transactions or use tax;

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 by sections 6366 and 6366.1 of the Revenue and Taxation Code;

3. If the purchaser became obligated to purchase the property for a fixed price by a contract entered into prior to the operative date of this chapter;

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 chapter;

5. For the purposes of subsections 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 subsection 7, a retailer engaged in business within 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; and

7. A "retailer engaged in business within 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 within the city.

D. Any person subject to use tax under this chapter 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.

3-2D-120: AMENDMENTS.

A. All amendments subsequent to November 8, 2016 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 chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter. Said amendments shall not require voter approval.

B. The following amendments to this chapter must be approved by the voters of the city: increasing the tax rate or revising the methodology for calculating the tax such that a tax increase would result; imposing the tax on transactions and uses not previously subject to the tax (unless such amendment occurs automatically by operation of the preceding paragraph); or extending the effective date of this chapter. Otherwise, the city council

may amend this chapter without submitting the amendment to the voters for approval.

3-2D-130: ENJOINING COLLECTION FORBIDDEN.

No injunction, writ of mandate or prohibition, 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 chapter, 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.

3-2D-140: SUSPENSION OF COLLECTION.

The city council shall have authority to temporarily suspend collection of the tax imposed by this chapter by resolution unanimously approved by all members of the entire city council, subject to the restrictions in the city agreement with the State Board of Equalization. However, the authority to levy the tax imposed by this chapter shall not expire or otherwise terminate, unless terminated by a duly enacted ordinance which is approved at a regular meeting of, and by unanimous vote of all of the seats on, the city council.

Section 3. CEQA REVIEW. The City Council hereby finds that this ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines 15060(c)(2), 15061(b)(3) and 15378(b)(2) and (4). The City Manager is hereby directed to ensure that a *Notice of Exemptio*n is filed pursuant to CEQA Guidelines section 15062 [14 C.C.R. § 15062].

Section 4. NO LIABILITY. The provisions of this ordinance shall not in any way be construed as imposing any duty of care, liability or responsibility for damage to person or property upon the City of Corcoran, or any official, employee or agent thereof.

Section 5. PENDING ACTIONS. Nothing in this ordinance or in the codes hereby adopted shall be construed to affect any suit or proceeding pending or impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance or code repealed by this ordinance, nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 6. SEVERABILITY. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or

unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this ordinance, or its application to any other person or circumstance. The City Council of the City of Corcoran hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

Section 7. CONSTRUCTION. The City Council intends this ordinance to supplement, not to duplicate or contradict, applicable state and federal law and this ordinance shall be construed in light of that intent. To the extent the provisions of the Corcoran Municipal Code as amended by this ordinance, if any, are substantially the same as provisions in the Corcoran Municipal Code existing prior to the effectiveness of this ordinance, then those amended provisions shall be construed as continuations of the earlier provisions and not as new enactments.

Section 7. EFFECTIVE DATE. Pursuant to Elections Code § 9217, this ordinance shall be deemed adopted on the date when the final vote is declared by the City Council and this ordinance shall go into effect ten (10) days after that date, contingent upon approval by a majority of the voters voting on the measure in the November 8, 2016 election. However, pursuant to Revenue and Taxation Code § 7265, the authority to levy the general sales tax in the foregoing ordinance shall take effect first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this ordinance.

THE FOREGOING ORDINANCE was approved by the City Council of the City of Corcoran, State of California, on July 18, 2016 at a regular meeting of said Council duly and regularly convened on said day by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____

JERRY ROBERTSON, Mayor

ATTEST:

Marlene Lopez, City Clerk