

CITY OF LA CAÑADA FLINTRIDGE

RESOLUTION NO. 23-42

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA CAÑADA FLINTRIDGE, CALIFORNIA, ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF A CERTAIN MEASURE RELATING TO A TRANSACTIONS AND USE (SALES) TAX AT THE CONSOLIDATED GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, MARCH 5, 2024, AS CALLED BY RESOLUTION NO. 23-35

WHEREAS, Article XIIC, Section 2 of the California Constitution authorizes a city to impose a general tax if approved by a majority vote of the qualified electors; and

WHEREAS, Article XIIC, Section 2, of the California Constitution requires that the election at which a general tax increase is submitted to the electorate shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body; and

WHEREAS, Part 1.6 (commencing with Section 7251) of Division 2 of the California Revenue and Taxation Code, and Section 7285.9 of the California Revenue and Taxation Code, authorizes a city to adopt a transactions and use (sales) 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; and

WHEREAS, a General Municipal Election on Tuesday, March 5, 2024, has been called by Resolution No. 23-35 for the purpose of electing council members as provided therein; and

WHEREAS, by Resolution No. 23-36, the City Council has requested that the Board of Supervisors for the County of Los Angeles consent and agree to the consolidation of the election with the Statewide Primary Election on Tuesday, March 5, 2024; and

WHEREAS, the City Council now desires to submit to the voters at the General Municipal Election a measure relating to the establishment of a transactions and use (sales) tax as provided in this Resolution and the City Council further desires that this measure be submitted to the voters at the aforementioned consolidated General Municipal Election; and

WHEREAS, the City conducted 15 virtual and in-person Community Priority Briefings to provide information to the community regarding the importance of ensuring steady revenue to fund general municipal services including, without limitation, public safety; streets repair and maintenance; and other general services; and

WHEREAS, these community briefings provided an overview of the City's Budget Process and described how funding is allocated or appropriated to various City services; and

WHEREAS, community members shared and provided input about various priorities and expectations for upcoming years; and

WHEREAS, service priorities identified by residents through a recent survey include: (1) Responding to wildfires and natural disasters; (2) Maintaining 911 response times; (3) Repairing Streets, Sidewalks and Potholes; (4) Protecting Local Drinking Water Sources (5) Helping Prevent Crimes, Thefts and Burglaries; (6) Keeping Public Areas Safe and Clean; (7) Supporting Youth and Afterschool Programs; and (8) retaining and attracting local businesses; and

WHEREAS, the City continues to contract with the Los Angeles County Sheriff's Department for law enforcement and public safety services, which currently accounts for approximately 27% of the City's General Fund expenditures, and

WHEREAS, Los Angeles County continues to increase the costs of such law enforcement and public safety services; and

WHEREAS, road engineers recently rated the condition of a majority of La Cañada Flintridge's streets and roads as just "fair," "poor," and

WHEREAS, to preserve and fund general City services, including those items discussed herein, the City must identify a reliable source of locally controlled funding; and

WHEREAS, therefore, the proposed tax measure contemplated by this Resolution could maintain funding for vital City services and help implement the needs and plans of the City by establishing a general tax in which the proceeds will be deposited in the City's General Fund for general government use; and

WHEREAS, the proposed tax measure contemplated by this Resolution, if approved, would create a locally-controlled funding source that can only be used for local services and address local priorities, which is legally-protected from being taken by the State; and

WHEREAS, the proposed tax measure contemplated by this Resolution, if approved, will have strict accountability requirements such as public disclosure of all spending and annual independent financial audits that ensure funds are used effectively, and only to the benefit of the La Cañada Flintridge community.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA CAÑADA FLINTRIDGE CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That the City Council, pursuant to its right and authority, does order submitted to the voters at the consolidated General Municipal Election on Tuesday, March 5, 2024, the ordinance attached hereto as Exhibit A, which establishes a general transactions and use tax at a rate of 0.75%, with the abbreviated form of this measure to appear on the ballot is specified below. This measure shall be entitled the "LA CAÑADA FLINTRIDGE ESSENTIAL SERVICES MEASURE."

SECTION 2. The abbreviated form of the measure to be placed on the ballot and submitted to the voters at the General Municipal Election on March 5, 2024, is as follows:

| | |
|--|-----|
| LA CAÑADA FLINTRIDGE ESSENTIAL SERVICES MEASURE. Shall the measure, funding City of La Cañada Flintridge services such as increasing neighborhood Sheriff patrols; preparing for and responding to wildfires/natural disasters; repaving and repairing streets/potholes; keeping public spaces safe and clean; maintaining parks and community programs for youth and seniors; and for general government use by establishing a $\frac{3}{4}\%$ sales tax providing approximately \$2,625,000 annually until ended by voters; requiring audits and line item budget disclosures, with all funds used locally, be adopted? | Yes |
| | No |

SECTION 3. The City Council hereby approves the Ordinance in substantially the form attached hereto as Exhibit A, and approves submission thereof to the voters at the General Municipal Election on March 5, 2024.

SECTION 4. That the City Clerk is hereby authorized and directed to make any changes to the text of the proposition or this Resolution, including its exhibits, as required to conform to any requirements of law.

SECTION 5. That the method of tax collection and all aspects of the application and operation of any tax levied pursuant to the adoption of the ordinance attached hereto in Exhibit "A" shall be as provided in such ordinance and/or as authorized in the ordinance to be conducted and determined by the City Council.


SECTION 6. That the vote requirement for the ballot measure to pass is a majority (50% + 1) of the votes cast at the March 5, 2024, General Municipal Election.

SECTION 7. That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.


SECTION 8. That 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 9. That 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 21st DAY OF November, 2023.

DocuSigned by:

 6E04404A7DAB4E...
 Richard B. Gunter III, Mayor

ATTEST:

DocuSigned by:

 94AE4A4BA9FF48B...
 Tania Garcia, City Clerk

State of California)
County of Los Angeles) ss.
City of La Cañada Flintridge)

I, Tania Garcia, City Clerk of the City of La Cañada Flintridge, California, do hereby certify that the foregoing Resolution No. 23-42 was duly adopted by the City Council of the City of La Cañada Flintridge at a Regular Meeting held on the 21st day of November, 2023, by the following vote:

AYES: COUNCILMEMBERS: BOWMAN, EICH, WALKER, DAVITT, AND GUNTER
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE
ABSTAIN: COUNCILMEMBERS: NONE

Dated: November 21, 2023


DocuSigned by:

94AE4A4BA9FF48B
Tania Garcia, City Clerk

Exhibit A
Ordinance

ORDINANCE NO. _____

AN ORDINANCE OF THE PEOPLE OF THE CITY OF LA CAÑADA FLINTRIDGE FUNDING CITY OF LA CAÑADA FLINTRIDGE SERVICES SUCH AS MAINTAINING 911 RESPONSE TIMES/NEIGHBORHOOD SHERIFF PATROLS; PREPARING FOR/RESPONDING TO WILDFIRES/NATURAL DISASTERS; REPAIRING STREETS/POTHoles; PROTECTING LOCAL DRINKING WATER SOURCES; KEEPING PUBLIC AREAS SAFE/CLEAN; MAINTAINING PARKS; SUPPORTING SENIOR/YOUTH/AFTERSCHOOL PROGRAMS; AND FOR GENERAL GOVERNMENT USE BY ESTABLISHING A $\frac{3}{4}\%$ TRANSACTIONS AND USE (SALES) TAX PROVIDING APPROXIMATELY \$2,625,000 ANNUALLY UNTIL ENDED BY VOTERS; REQUIRING AUDITS/SPENDING DISCLOSURE, ALL FUNDS USED LOCALLY

WHEREAS, Article XIII C, Section 2 of the California Constitution authorizes a city to impose a general tax if approved by a majority vote of the qualified electors; and

WHEREAS, Article XIII C, Section 2, of the California Constitution requires that the election at which a general tax increase is submitted to the electorate shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body; and

WHEREAS, Part 1.6 (commencing with Section 7251) of Division 2 of the California Revenue and Taxation Code, and Section 7285.9 of the California Revenue and Taxation Code, authorizes a city to adopt a transactions and use (sales) 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; and

WHEREAS, the City conducted 15 virtual and in-person Community Priority Meetings to provide information to the community regarding the importance of ensuring steady revenue to fund general municipal services including, without limitation, public safety; streets repair and maintenance; and other general services; and

WHEREAS, these community workshops provided an overview of the City's Budget Process and described how funding is allocated or appropriated to various City services; and

WHEREAS, community members shared and provided input about various priorities and expectations for upcoming years; and

WHEREAS, service priorities identified by residents through a recent survey include: (1) Responding to wildfires and natural disasters; (2) Maintaining 911 response times; (3) Repairing Streets, Sidewalks and Potholes; (4) Protecting Local Drinking Water Sources (5) Helping Prevent Crimes, Thefts and Burglaries; (6) Keeping Public Areas Safe and Clean; (7) Supporting Youth and Afterschool Programs; and (8) retaining and attracting local businesses; and

WHEREAS, the City continues to contract with the Los Angeles County Sheriff's Department for law enforcement and public safety services, which currently accounts for approximately 27% of the City's General Fund expenditures, and

WHEREAS, Los Angeles County continues to increase the costs of such law enforcement and public safety services; and

WHEREAS, road engineers recently rated the condition of a majority of La Cañada Flintridge’s streets and roads as just “fair,” “poor,”

WHEREAS, to preserve and fund general City services, including those items discussed herein, the City must identify a reliable source of locally controlled funding; and

WHEREAS, therefore, this Ordinance could maintain funding for vital City services and help implement the needs and plans of the City by establishing a general tax in which the proceeds will be deposited in the City’s General Fund for general government use; and

WHEREAS, this Ordinance would create a locally-controlled funding source that can only be used for local services and address local priorities, which is legally-protected from being taken by the State; and

WHEREAS, this Ordinance has strict accountability requirements such as public disclosure of all spending and annual independent financial audits that ensure funds are used effectively, and only to the benefit of the La Cañada Flintridge community; and

WHEREAS, on November 21, 2023, the City Council of the City of La Cañada Flintridge adopted Resolution No. 23-42, submitting the “LA CAÑADA FLINTRIDGE ESSENTIAL SERVICES MEASURE” (“Sales Tax Measure”) to the voters at the General Municipal Election to be held in the City of La Cañada Flintridge on March 5, 2024 (“General Municipal Election”), which, if approved, would establish a transactions and use (sales) tax at the rate of 0.75%; and

WHEREAS, as part of Resolution No. 23-42, on November 21, 2023, the City Council also approved this Ordinance, pursuant to Revenue & Taxation Code Section 7285.9, subject to the City voters’ approval; and

WHEREAS, the General Municipal Election was also a regularly scheduled general election for members of the La Cañada Flintridge City Council.

NOW, THEREFORE, ON THE BASIS OF THE FORGOING, THE PEOPLE OF THE CITY OF LA CAÑADA FLINTRIDGE AT THE MARCH 5, 2024, GENERAL MUNICIPAL ELECTION DO RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. ADOPTION OF NEW CHAPTER. A new Chapter 3.21 is hereby added to the La Cañada Flintridge Municipal Code to read as follows:

“Chapter 3.21
TRANSACTIONS AND USE TAX

3.21.010 Title.

This ordinance shall be known as the “City of La Cañada Flintridge Transactions and Use Tax Ordinance.” The City of La Cañada Flintridge

hereinafter shall be called "city." This ordinance shall be applicable in the incorporated territory of the city.

3.21.020 Operative date.

"Operative date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance by the electorate, the date of such adoption being as set forth below.

3.21.030 Purpose.

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

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

3.21.040 Contract with state.

Prior to the operative date, the city shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the city shall not have contracted with the California Department of Tax and Fee Administration prior to the operative

date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.21.050 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 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 ordinance.

3.21.060 Place of sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.21.070 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 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.

3.21.080 Adoption of provisions of state law.

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

3.21.090 Limitations on adoption of state law and collection of use taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this city shall be substituted therefor. However, the substitution shall not be made when:

1. The word "state" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against this city or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.
3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "city" shall be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 and in the definition of that phrase in Section 6203.

1. The words "A retailer engaged in business in the city" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.21.100 Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

3.21.110 Exemptions and exclusions.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
2. Sales of property to be used outside the city which is shipped to a point outside the city, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the city shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-city address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-city and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to

a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.
5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this city of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.
4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.
5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to

the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the city shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the city or participates within the city in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the city or through any representative, agent, canvasser, solicitor, subsidiary, or person in the city under the authority of the retailer or meets the requirements of a retailer engaged in business in the City Section 3.21.090(B).
7. "A retailer engaged in business in the city" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the city.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

3.21.120 Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

3.21.130 Enjoining collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the city, or against any officer of the state or the city, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue

and Taxation Code, of any tax or any amount of tax required to be collected.

3.21.140 Annual Audit.

The proceeds resulting from the tax established in this ordinance shall be deposited into the City's General Fund and become subject to the same independent annual audit requirements as other General Fund revenues. In addition, on an annual basis, the City shall cause an independent auditor to complete a "La Cañada Flintridge Essential Services Protection Transactions and Use Tax Ordinance Report," provided that such report may be combined with the City's independent annual audit requirements as described above. Such report shall review whether the tax revenues collected pursuant to this Ordinance are collected, managed and expended in accordance with the requirements of this Ordinance.

3.21.150 Severability.

If any provision of this chapter or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

3.21.160 Council Authority to Amend.

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

3.21.170 Effective date.

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

SECTION 2. COUNCIL AUTHORITY TO AMEND. This is a City Council-sponsored initiative Ordinance which otherwise would only be subject to amendment by the voters of the City. However, pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend the Ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

SECTION 3. SEVERABILITY. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people of the City of La Cañada Flintridge hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

SECTION 4. CEQA. The adoption of this Ordinance is not a “project” subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section §§ 21000 *et seq.*). CEQA Guideline § 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

SECTION 5. APPROPRIATIONS LIMIT. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of La Cañada Flintridge is increased to the maximum extent over the maximum period of time allowed under the law consistent with the revenues generated by this tax.

SECTION 6. EFFECTIVE DATE. If a majority of the voters of the City of La Cañada Flintridge voting at the General Municipal Election of March 5, 2024, vote in favor of this Ordinance, then this Ordinance shall become a valid and binding ordinance of the City of La Cañada Flintridge, and shall be considered as adopted upon the date that the vote is declared by the City Council, and this Ordinance shall go into effect ten (10) days after that date, pursuant to Election Code section 9217.

SECTION 7. EXECUTION; CERTIFICATION. The Mayor shall sign this Ordinance and the City Clerk shall attest and certify to the approval thereof and cause same to be published or posted pursuant to law.

[SIGNATURES ON FOLLOWING PAGE]

PASSED and ADOPTED by the voters of the City of La Cañada Flintridge at an election held on March 5, 2024.

Richard B. Gunter III, Mayor

ATTEST:

Tania Garcia, City Clerk

PASSED, APPROVED, and ADOPTED by the City Council of the City of La Cañada Flintridge, State of California, on March 5, 2024, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Richard B. Gunter III, Mayor

ATTEST:

Tania Garcia, City Clerk