City of Oroville Requests Consolidation of General Municipal Election with the November 6, 2018 General Election

The Oroville City Council submits three Resolutions; No. 8700 (attachment 1), No. 8711 (attachment 2) and No. 8717 (attachment 3) calling for a General Municipal Election and requesting the Board of Supervisors to consolidate said election with the November 6, 2018 Statewide General Election.

The purpose of consolidating this municipal election is for the following:
1. Election of four (4) Members of the City Council and one (1) City Treasurer each serving a term of four years, and;
2. Submission of two (2) ballot measures:
   - Measure seeking approval of Ordinance No. 1828, an Ordinance adding Chapter 3.XX to the Oroville Municipal Code Approving and Implementing a Cannabis Business Tax. If a majority of the votes cast on the measure are "yes", the measure will be approved.
   - Measure seeking approval of Ordinance No. 1829 Amending and Adding Chapter 3.18 to the Oroville Municipal Code Regarding a Transactions and Use Tax to be Administered by the California Department of Tax and Fee Administration. If a majority of the votes cast on the measure are "yes", the measure will be approved.

Costs incurred during the November 6, 2018 General Election are prorated on the basis of the level of services provided to each participating entity that is consolidated on the ballot. The expenditures and anticipated revenues are included in the 2018-19 fiscal year budget. The City will reimburse the County for costs.

No personnel impact.

Approve Consolidation.
CITY OF OROVILLE
RESOLUTION NO. 8700

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OROVILLE, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF BUTTE TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 6, 2018, WITH THE STATEWIDE GENERAL ELECTION TO BE HELD PURSUANT TO SECTION 10403 OF THE CALIFORNIA ELECTIONS CODE

WHEREAS, the City Council of the City of Oroville has called a General Municipal Election to be held on November 6, 2018, for the purpose of electing four (4) members to the City Council for the term of four years and one (1) City Treasurer for the term of four years; and

WHEREAS, it is desirable that the General Municipal Election be consolidated with the Statewide General Election to be held on the same date and that within the city the precincts, polling places and election officers of the two elections be the same, and that the Butte County Clerk-Recorder/Registrar of Voters of the County of Butte canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election;

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

Section 1. That pursuant to the requirements of §10403 of the California Elections Code, the Board of Supervisors of the County of Butte is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 6, 2018, for the purpose of the election of four (4) Members of the City Council for the term of four years, and one (1) City Treasurer for the term of four years.

Section 2. That the Butte County Clerk-Recorder/Registrar of Voters is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the statewide or special election.

Section 3. That the Board of Supervisors is requested to issue instructions to the Butte County Clerk-Recorder/Registrar of Voters to take any and all steps necessary for the holding of the consolidated election.

Section 4. That the City of Oroville recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

Section 5. That the City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the Butte County Clerk-Recorder/Registrar of Voters of the County of Butte.

Section 6. 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 by the Oroville City Council at a regular meeting on June 5, 2018, by the following vote:

AYES: Council Members Jack Berry, Marlene Del Rosario, Art Hatley, Scott Thomson, Vice Mayor Janet Goodson and Mayor Linda Dahlmeier.

NOES: None.

ABSTAIN: None

ABSENT: Council Member Linda Draper.

APPROVED AS TO FORM:

Scott E. Huber, City Attorney.

ATTEST: June 6, 2018

Linda L. Dahlmeier, Mayor

Joanna Gutierrez, Interim City Clerk
RESOLUTION NO. 8711

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OROVILLE, CALIFORNIA APPROVING BALLOT MEASURE TEXT TO BE SUBMITTED TO THE VOTERS OF THE CITY IMPOSING A CANNABIS BUSINESS TAX; REQUESTING THE ASSISTANCE OF THE COUNTY OF BUTTE IN CONNECTION WITH THAT ELECTION; AND REQUESTING CONSOLIDATION OF THAT ELECTION WITH ANY OTHER ELECTION HELD ON THAT DATE

WHEREAS, Sections 37101 and 37100.5 of the California Government Code authorize the City to levy a license tax, for revenue purposes, upon business transacted in the City; and

WHEREAS, as a result of recent voter-approved changes to state law, there has been a very strong interest by cannabis businesses to open in the City; and

WHEREAS, cannabis businesses create demands upon City services that are not covered by the fees paid by such businesses for operating permits, and the City does not currently impose any taxes upon cannabis businesses, aside from generally applicable municipal taxes; and

WHEREAS, the City Council desires to seek to impose a business license tax upon cannabis businesses, to be known as the “Cannabis Business Tax”; and

WHEREAS, the Cannabis Business Tax cannot be imposed without voter approval; and

WHEREAS, the City Council desires to submit a Cannabis Business Tax measure to the voters of the City at the General Municipal Election to be held on Tuesday, November 6, 2018, and to be consolidated with any other election to be held on that date; and

WHEREAS, the proposed Cannabis Business Tax can be spent for unrestricted general revenue purposes; and

WHEREAS, the proposed Cannabis Business Tax is more completely described in the ordinance attached hereto as Attachment “A” and incorporated herein by reference (the “Tax Ordinance”).

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

Section 1. Recitals. The City Council hereby finds and determines that the foregoing recitals are true and correct.
Section 2. Proposal. The City Council hereby proposes the Cannabis Business Tax.

Section 3. Election. The City Council hereby calls a General Municipal Election for Tuesday November 6, 2018 (the "Election") and orders, pursuant to Section 9222 of the Elections Code, that the Tax Ordinance be submitted to the voters at that election.

Section 4. Ballot Question. The question submitted by Section 3 of this Resolutions shall appear on the ballot as follows:

| For unrestricted general revenue purposes such as police, fire, roads and recreation, shall the City of Oroville adopt an ordinance authorizing an annual business tax on cannabis businesses upon gross receipts at a rate not to exceed 10%, with initial rates of 5% on retailers and manufacturers; 4% on cultivators; 3% on distributors; 2% on nurseries; 0% on testing laboratories; and 7% on microbusiness generating approximately $300,000 to $600,000 annually until repealed by the voters? | YES | NO |

Section 5. Complete Text. The proposed complete text of the measure (Ordinance) submitted to the voters is attached as Exhibit A.

Section 6. Approval. Pursuant to Section 2(b) of Article XIII A of the Constitution, this measure requires approval by a majority of those casting ballots on the measure.

Section 7. Consolidation. Pursuant Section 10400 et seq. of the Elections Code, the Board of Supervisors of Butte County is requested to consolidate the Election with other elections held on the same day in the same territory or in the territory that is in part the same.

Section 8. Canvass. The Board of Supervisors is authorized to canvass the returns of the Election pursuant to Section 10411 of the Elections Code.

Section 9. Conduct of Election. Pursuant to Section 10002 of the Elections Code, the Board of Supervisors is requested to permit the County Clerk to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the City agrees to reimburse the County, in accordance with current County pro-rations and allocation procedures.

Section 10. Filing with County. The City Clerk shall file a certified copy of this Resolution with the County Clerk.

Section 11. Analysis and Argument. The City Attorney shall prepare an impartial analysis of the measure not exceeding 500 words showing the effect of the measure on the existing law and the operation of the measure. Any person or persons may file an argument either for or against the ballot measure. An argument for or against the measure shall not exceed 300 words in
length. If more than one argument is submitted for the measure, or more than one argument against the measure, the City Clerk shall select the argument to be included with the ballot materials. Rebuttal arguments shall be permitted pursuant to applicable law.

Section 12. Effective Date. This Resolution shall be effective immediately upon adoption.

PASSED, ADOPTED AND APPROVED this 19th day of June, 2018 by the following vote:
AYES: Council Members Berry, Del Rosario, Draper, Hatley and Vice Mayor Goodson
NOES: Mayor Dahlmeier.
ABSTAIN: None.
ABSENT: Council Member Scott Thomson

LINDA DAHLMEIER  
MAYOR of the City of Oroville

Attest: July 11, 2018

JOANNA GUTIERREZ  
CITY CLERK

STATE OF CALIFORNIA  
COUNTY OF BUTTE ) ss
CITY OF OROVILLE )

I, Joanna Gutierrez, Interim City Clerk of the City of Oroville, do hereby certify the foregoing Resolution was duly passed and adopted at a regular meeting of the City Council of the City of Oroville held on the 19th day of June 2018.

Date: July 11, 2018  Joanna Gutierrez, Interim City Clerk
ORDINANCE NO. 1828

AN ORDINANCE OF THE PEOPLE OF CITY OF OROVILLE, CALIFORNIA, ADDING
CHAPTER 3.XX TO THE CITY OF OROVILLE MUNICIPAL CODE, APPROVING
AND IMPLEMENTING A CANNABIS BUSINESS TAX

THE PEOPLE OF CITY OF OROVILLE ORDAIN:

SECTION 1. Chapter 3.XX is added to the City of Oroville Municipal Code to read as follows:

Sections:
3.XX.010 Title.
3.XX.020 General tax.
3.XX.030 Purpose.
3.XX.040 Intent.
3.XX.050 Cannabis-related definitions.
3.XX.060 Tax imposed.
3.XX.070 Reporting and remittance of tax.
3.XX.080 Delinquencies.
3.XX.090 Penalties and interest.
3.XX.100 Action to collect.
3.XX.110 Appeal process.
3.XX.120 Refunds.
3.XX.130 Administration.
3.XX.140 Audit and examination of records.
3.XX.150 Payment of tax does not authorize unlawful business or activity.
3.XX.160 Severability.
3.XX.170 Modification, amendment or repeal.

3.XX.010 Title.

This ordinance shall be known as the Cannabis Business Tax Ordinance.

3.XX.020 General Tax.

The cannabis business tax is a general tax enacted solely for unrestricted general revenue purposes for the City and not for specific purposes. All the proceeds from the tax imposed by this Chapter shall be placed in the City’s general fund and can be used for unrestricted general revenue purposes.

3.XX.030 Purpose

A. To impose a tax on the privilege of cultivating, manufacturing, processing, storing, laboratory testing, labeling, packaging, transporting, distributing, delivering, or sale of commercial cannabis and cannabis products and accessories by cannabis businesses in the City of Oroville.

B. To impose a tax on lawful cannabis business pursuant to Sections 37101 and 37100.5 of the California Government Code.
C. To specify the type of tax and rate of tax to be levied and the method of collection.

D. To comply with all requirements for imposition of a general tax, such tax to become operative only if submitted to the electorate and approved by a majority vote of the voters voting in an election on the issue.

E. To specify the Cannabis Business Tax is not a sale and use tax, a tax upon income, or a tax upon real property.

3.XX.040 Intent.

The intent of this Ordinance is to levy a tax on all cannabis businesses that operate in the City. Nothing in this Ordinance shall be interpreted to authorize or permit any business activity that would not otherwise be legal or permissible under laws applicable to the activity at the time the activity is undertaken.

3.XX.050 Definitions

For the purposes of this Chapter.

A. "Business" shall include all activities engaged in or caused to be engaged in within the City, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.

B. "Calendar year" means January 1 through December 31 of the following calendar year.

C. "Cannabis" means all parts of the Cannabis sativa Linnaeus, Cannabis Indica, or Cannabis ruderalis, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from marijuana. "Cannabis" also means marijuana as defined by Section 11018 of the California Health and Safety Code and is not limited to medicinal cannabis. "Cannabis" does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For the purpose of this chapter, "cannabis" does not mean industrial hemp as that term is defined by Section 81000 of the California Food and Agricultural Code or Section 11018.5 of the California Health and Safety Code.

D. "Cannabis product" means raw cannabis that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, an edible product, or a topical product. "Cannabis product" also means marijuana products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medicinal cannabis products.

E. "Cannabis business" means any commercial business activity relating to cannabis, including but not limited to cultivating, manufacturing, processing, storing, laboratory testing, labeling, packaging, transporting, distributing, delivering or sale of adult-use
and medicinal cannabis or cannabis product, except as related to Business and Professions Code Section 19319, and as they may be amended or Health and Safety Code Sections 11362.1 through 11362.45 and as they may be amended.

F. "Cannabis cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis.

G. "Cannabis distribution" means the procurement, sale, and transport of cannabis or cannabis products between entities licensed pursuant to the Medical and Adult Use of Cannabis Regulation and Safety Act and any subsequent State of California legislation regarding the same.

H. "Cannabis manufacturing" means any aspect of the cannabis extraction and infusion processes, including processing, preparing, holding, storing, packaging, or labeling of cannabis products. Cannabis manufacturing also includes any processing, preparing, holding, or storing of components and ingredients.

I. "Cannabis nursery" means a facility that produces only clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

J. "Cannabis retail" means business, other than a business all of whose sales constitute Cannabis Distribution, where medicinal and adult-use cannabis, cannabis products, or devices for the use of cannabis or cannabis products are offered, either individually or in any combination for sale, including an establishment that delivers cannabis or cannabis products as part of a sale.

K. "Cannabis testing" means a facility, entity, or site that offers or performs tests of cannabis or cannabis products, and that is accredited as operating to ISO standard 17025 by an accrediting body and registered with the State Department of Public Health.

L. "Distributor – Transport Only" means a person involved in Distribution as limited by Title 16 California Code of Regulations Section 5315, as may be amended.

M. "Engaged in business" means the commencing, conducting, operating, managing or carrying on of a cannabis business and the exercise of corporate or franchise powers, whether done as owner, or by means of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the incorporated area of the City or coming into the incorporated area of the City from an outside location to engage in such activities. A person shall be deemed engaged in business within the city if:

1. Such person or person’s employee maintains a fixed place of business within incorporated area of the City for the benefit or partial benefit of such person;

2. Such person or person’s employee owns or leases real property within the incorporated area of City for business purposes;

3. Such person or person’s employee regularly maintains a stock of tangible personal property in the incorporated area of City for sale in the ordinary course of business;
4. Such person or person’s employee regularly conducts solicitation of business within the incorporated area of City;

5. Such person or person’s employee performs work or renders services in the incorporated area of City; and

6. Such person or person’s employee utilizes the streets within the incorporated area of City in connection with the operation of motor vehicles for business purposes.

The foregoing specified activities shall not be a limitation on the meaning of "engaged in business."

N. “Gross receipts”, except as otherwise specifically provided, means the total amount actually received or receivable from all sales; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise; discounts, rents, royalties, fees, commissions, dividends, and gains realized from trading in stocks or bonds, any excise tax included within the purchase price however designated. Included in “gross receipts” shall be all receipts, cash, credits and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever, except that the following shall be excluded therefrom:

7. Cash discounts where allowed and taken on sales;

8. Credit allowed on property accepted as part of the purchase price and which property may later be sold, at which time the sales price shall be included as gross receipts;

9. Sales tax required by law to be added to the purchase price and collected from the consumer or purchaser;

10. Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;

11. Receipts from investments where the holder of the investment receives only interest and/or dividends, royalties, annuities and gains from the sale or exchange of stock or securities solely for a person’s own account, not derived in the ordinary course of a business;

12. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer’s business;

13. Cash value of sales, trades or transactions between departments or units of the same business;
14. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible; provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;

15. Transactions between a partnership and its partners;

16. Receipts from services or sales in transactions between affiliated corporations. An affiliated corporation is a corporation:
   a. The voting and non-voting stock of which is owned at least eighty (80) percent by such other corporation with which such transaction is had; or
   b. Which owns at least eighty (80) percent of the voting and non-voting stock of such other corporation; or
   c. At least eighty (80) percent of the voting and non-voting stock of which is owned by a common parent corporation which also has such ownership of the corporation with which such transaction is had.

17. Transactions between a limited liability company and its member(s), provided the limited liability company has elected to file as a Subchapter K entity under the Internal Revenue Code and that such transaction(s) shall be treated the same as between a partnership and its partner(s) as specified in Subsection 9, above;

18. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded when in excess of one dollar ($1.00);

19. Amounts collected for others where the business is acting as an agent or trustee and to the extent that such amounts are paid to those for whom collected. These agents or trustees must provide the finance department with the names and the addresses of the others and the amounts paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustees.

O. "Person" includes any individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular.

P. "Sale" means and includes any sale, exchange, or barter.

Q. "State" means the State of California.
R. "State license", "license", or "registration" means a State license issued pursuant to California Business and Professions Code Section 26000 et seq. or other applicable State law.

S. "Tax Administrator" means the Finance Director of the City of Oroville or his or her designee.

3.XX.060 Tax Imposed.

A. Tax on Cannabis Businesses by Gross Receipts:

1. Every person who is engaged in a cannabis business in the City of Oroville shall pay to the City an annual cannabis business tax at a rate of up to 10 percent (10%) of gross receipts per year. The initial rates established as follows should the City allow such activity:

   a. Retail: 5% of gross receipts; and
   b. Manufacturing: 5% of gross receipts; and
   c. Cultivation: 4% of gross receipts; and
   d. Distribution: 3% of gross receipts; and
   e. Nurseries: 2% of gross receipts; and
   f. Testing: 0% of gross receipts.
   g. Microbusiness: 7% of gross receipts.

B. The City Council may, at its discretion, at any time by resolution, increase or decrease the rates for the different categories of cannabis business. However, in no event may the City Council set any adjusted rate that exceeds the maximum rate. The maximum rate for all commercial cannabis businesses shall be set at ten percent (10%) of gross receipts.

C. Revenue from the cannabis business tax can be spent for unrestricted general revenue purposes.

3.XX.070 Reporting and Remittance.

A. The cannabis business tax imposed by this chapter is an annual tax payable in monthly installments. The tax year for purposes of this chapter runs from January 1 through December 31 of each calendar year. No later than the last day of each month, each taxpayer shall file with the Tax Administrator a statement of the tax owed for that month and the basis for calculating that tax. The tax shall be due and payable on the same date that the statement for the calendar month is due.

B. If the due date would fall on a Saturday, Sunday or a holiday observed by the City, the due date shall be the next regular business day on which the City is open to the public.
C. The monthly installment shall be no less than the amount calculated by applying the relevant tax rate to the paid based on the actual gross receipts for the month.

D. No later than January 31 of each year, each taxpayer shall file with the city their final tax statement with respect to all commercial cannabis business activities during the prior calendar year. If the total of all installment payments made for the tax year is less than the final annual tax due, the difference shall be remitted to the city along with the tax statement. If the total of all installment payments exceeds the final annual tax due, then the excess payment shall be applied as a credit against the subsequent year's installment payments.

E. Any monthly installment or final tax payment that is not timely made shall be subject to the penalties set forth in Section 3.XX.090.

3.XX.080 Delinquencies.

The taxes required to be paid pursuant to this Chapter shall be deemed delinquent if not received by the Tax Administrator on or before the due date as specified in Section 3.XX.070.

3.XX.090 Penalties and interest.

A. Any person who fails or refuses to pay the cannabis business tax pursuant to this Chapter on or before the due date shall pay penalties and interest as follows:

1. A penalty equal to ten percent (10%) of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at the rate of one percent (1.0%) per month.

2. If the tax remains unpaid for a period exceeding one calendar month beyond the due date, an additional penalty equal to twenty-five percent (25%) of the amount of the tax, plus interest at the rate of one percent (1.0%) per month on the unpaid tax and on the unpaid penalties.

3. Interest shall be applied at the rate of one percent (1.0%) per month on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.

B. Whenever a check or electronic payment is submitted in payment of a cannabis business tax and the payment is subsequently returned unpaid by the bank for any reason, the taxpayer will be liable for the tax amount due plus any fees, penalties and interest as provided for in this Section, and any other amount allowed under state law.

3.XX.100 Action to collect.

Any taxes, penalties and/or fees required to be paid under the provisions of this Chapter shall be deemed a debt owed to the City. Any person owing money to the City under the provisions of this Chapter shall be liable in an action brought in the name of the City for the recovery of such debt. The provisions of this Section shall not be deemed a limitation upon the right of the City to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the tax, penalties.
and/or fees imposed by this Chapter or the failure to comply with any of the provisions of this Chapter.

3.XX.110 Appeal process.

Any taxpayer aggrieved by any decision of the Tax Administrator with respect to the amount of tax, interest, penalties and fees, if any, due under this Chapter may appeal to the City Council by filing a notice of appeal with the City Clerk within thirty (30) calendar days of the serving or mailing of the determination of tax due. The City Clerk, or his or her designee, shall fix a time and place for hearing such appeal, and the City Clerk, or his or her designee, shall give notice in writing to such operator at the last known place of address. The finding of the City Council shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this Chapter for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of the notice.

3.XX.120 Refunds.

A. Whenever the amount of any cannabis business tax, delinquency amount or interest has been overpaid, paid more than once, or has been erroneously collected or received by the City under this Chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the Treasurer-Tax Collector within one (1) year of the date the tax was originally due and payable.

B. The Tax Administrator, his or her designee or any other City officer charged with the administration of this Chapter shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of claimant’s books and business records after request by the Tax Administrator to do so.

C. In the event that the cannabis operations tax was erroneously paid, and the error is attributable to the City, the City shall refund the amount of tax erroneously paid up to one (1) year from when the error was identified.

D. No refund of any tax collected pursuant to this Chapter shall be made because of the discontinuation, dissolution, or other termination of a business or operation.

3.XX.130 Administration.

A. The Tax Administrator is authorized to collect the taxes, delinquency amounts, interest, penalties and fees, and perform the duties required by this Chapter.

B. The Tax Administrator shall promulgate administrative interpretations, rules, and procedures consistent with the purpose, intent, and express terms of this Chapter to ensure the efficient and timely collection of the cannabis business tax.

C. The Tax Administrator may take such administrative actions as needed to administer the tax, including but not limited to:

   1. Provide to all cannabis business tax payers forms for the reporting of the tax;
2. Provide information to any taxpayer concerning the provisions of this Chapter;
3. Receive and record all taxes remitted to the city as provided by this Chapter;
4. Maintain records of taxpayer reports and taxes collected pursuant to this Chapter;
5. Assess delinquency amounts and interest to taxpayers pursuant to this Chapter; and
6. Determine amounts owed and enforce collection pursuant to this Chapter.

3.XX.140 Audit and examination of records.

A. Any taxpayer aggrieved by any decision of the Tax Administrator with respect to the amount of tax, interest, penalties and fees, if any, due under this Chapter may appeal to the City Council by filing a notice of appeal with the City Clerk within thirty (30) calendar days of the serving or mailing of the determination of tax due. The City Clerk, or his or her designee, shall fix a time and place for hearing such appeal, and the City Clerk, or his or her designee, shall give notice in writing to such operator at the last known place of address. The finding of the City Council shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this Chapter for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of the notice.

B. It shall be the duty of every person liable for the collection and payment to the City of any tax imposed by this Chapter to keep and preserve, for a period of at least three (3) years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the City, which records the Tax Administrator or his/her designee shall have the right to inspect at all reasonable times.

3.XX.150 Payment of tax does not authorize unlawful business or Activity.

The payment of a cannabis business tax required by this Chapter, and its acceptance by the City, shall not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this Code and all other applicable state laws. No tax paid under the provisions of this Chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any local or state law.

3.XX.160 Severability.

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

3.XX.170 Modification, amendment or repeal.

This Chapter may be repealed or amended by the City Council without a vote of the people to the extent allowed by law. However, as required by Article XIII C of the
California Constitution, voter approval is required for any amendment that would increase the rate of any tax levied pursuant to this Chapter above the maximum rates established by this Chapter. The people of the City of Oroville affirm that the following actions shall not constitute an increase of a tax:

A. Any restoration or adjustment of the rate of the tax to a rate that is no higher than that maximum rate set by this Chapter, if the City Council has acted to reduce the rate of the tax; or

B. An action that interprets or clarifies the methodology of the tax, or any definition applicable to the tax, so long as interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the language of this Chapter; or

C. The collection of the tax imposed by this Chapter, even if the City had, for some period of time, failed to collect the tax.

SECTION 2. This Ordinance shall take effect immediately upon its approval of a majority of the votes cast by voters voting upon the Ordinance at the November 6, 2018 election.

SECTION 3. The City Clerk shall publish this ordinance as required by applicable law. Upon approval by the voters, the City Clerk shall certify the passage of this ordinance by the voters and cause the ordinance to be codified in the City of Oroville Municipal Code.

PASSED, APPROVED, AND ADOPTED BY THE PEOPLE OF THE CITY OF OROVILLE AT THE STATEWIDE ELECTION HELD THE 6TH DAY OF NOVEMBER 2018, by the following vote tally:

AYES:
NOES:

OTHER:

APPROVED:

_________________________
Mayor
ATTEST:

CITY CLERK

_________________________
Assistant/Deputy City Clerk

(SEAL)

APPROVED AS TO FORM

_________________________
City Attorney
RESOLUTION NO. 8717

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OROVILLE, CALIFORNIA APPROVING BALLOT MEASURE TEXT TO BE SUBMITTED TO THE VOTERS OF THE CITY IMPOSING A TRANSACTIONS AND USE TAX; REQUESTING THE ASSISTANCE OF THE COUNTY OF BUTTE IN CONNECTION WITH THAT ELECTION; AND REQUESTING CONSOLIDATION OF THAT ELECTION WITH ANY OTHER ELECTION HELD ON THAT DATE

WHEREAS, the California Government Code authorizes the City to levy a transactions and use tax, for revenue purposes, upon business transacted in the City; and

WHEREAS, the City of Oroville has experienced serious fiscal issues year over year for more than the past five years; and

WHEREAS, the City Council desires to place a transactions and use tax to be placed on the ballot for consideration by the voters to be imposed, to be known as the “Transactions and Use Tax”; and

WHEREAS, the Transactions and Use Tax cannot be imposed without voter approval; and

WHEREAS, the City Council desires to submit a Transactions and Use Tax measure to the voters of the City at the General Municipal Election to be held on Tuesday, November 6, 2018, and to be consolidated with any other election to be held on that date; and

WHEREAS, the proposed Transactions and Use Tax can be spent for unrestricted general revenue purposes; and

WHEREAS, the proposed Transactions and Use Tax is more completely described in the ordinance attached hereto as Attachment “A” and incorporated herein by reference (the “Tax Ordinance”).

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

Section 1. Recitals. The City Council hereby finds and determines that the foregoing recitals are true and correct.
Section 2. Proposal. The City Council hereby proposes the Transactions and Use Tax.

Section 3. Election. The City Council hereby calls a General Municipal Election for Tuesday November 6, 2018 (the “Election”) and orders, pursuant to Section 9222 of the Elections Code, that the Tax Ordinance be submitted to the voters at that election.

Section 4. Ballot Question. The question submitted by Section 3 of this Resolution shall appear on the ballot as follows:

| To prevent cuts and restore essential public safety services, including 911 response, police officers, gang/youth violence prevention, fire protection / emergency medical response, and other essential services including street repairs, youth/senior services and park maintenance, shall the City enact a one cent sales tax providing approximately three million seven hundred thousand dollars annually with all revenue required to stay in the general fund, with local control and independent annual financial audits and citizen oversight? | YES | NO |

Section 5. Complete Text. The proposed complete text of the measure (Ordinance) submitted to the voters is attached as Exhibit A.

Section 6. Approval. Pursuant to Section 2(b) of Article XIII A of the Constitution, this measure requires approval by a majority of those casting ballots on the measure.

Section 7. Consolidation. Pursuant Section 10400 et seq. of the Elections Code, the Board of Supervisors of Butte County is requested to consolidate the Election with other elections held on the same day in the same territory or in the territory that is in part the same.

Section 8. Canvass. The Board of Supervisors is authorized to canvass the returns of the Election pursuant to Section 10411 of the Elections Code.

Section 9. Conduct of Election. Pursuant to Section 10002 of the Elections Code, the Board of Supervisors is requested to permit the County Clerk to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the City agrees to reimburse the County, in accordance with current County pro-ratations and allocation procedures.

Section 10. Filing with County. The City Clerk shall file a certified copy of this Resolution with the County Clerk.
Section 11. Analysis and Argument. The City Attorney shall prepare an impartial analysis of the measure not exceeding 500 words showing the effect of the measure on the existing law and the operation of the measure. Any person or persons may file an argument either for or against the ballot measure. An argument for or against the measure shall not exceed 300 words in length. If more than one argument is submitted for the measure, or more than one argument against the measure, the City Clerk shall select the argument to be included with the ballot materials. Rebuttal arguments shall be permitted pursuant to applicable law.

Section 12. Effective Date. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED by the Oroville City Council of the City of Oroville, County of Butte, State of California, on this 10th day of July 2018, by the following two-thirds vote:

Ayes: Council Members Jack Berry, Marlene Del Rosario, Linda Draper, Art Hatley, Scott Thomson, Vice Mayor Janet Goodson and Mayor Linda Dahlmeier.

Noes: None.

Abstain: None.

Absent: None.

[Signatures]

Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:

Scott E. Huber, City Attorney

ATTEST: July 11, 2018

Joanna Gutierrez, Acting City Clerk

STATE OF CALIFORNIA )
COUNTY OF BUTTE ) ss
CITY OF OROVILLE )

I, Joanna Gutierrez, Interim City Clerk of the City of Oroville, do hereby certify the foregoing Resolution was duly passed and adopted at a regular meeting of the City Council of the City of Oroville held on the 10th day of July 2018.

Date: July 11, 2018

Joanna Gutierrez, Interim City Clerk
CITY OF OROVILLE
ORDINANCE NO. 1829

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OROVILLE AMENDING
AND ADDING CHAPTER 3.18 TO THE OROVILLE MUNICIPAL CODE REGARDING
A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA
DEPARTMENT OF TAX AND FEE ADMINISTRATION (CDTFA)

The People of the City of Oroville, State of California do ordain as follows:

SECTION 1: Chapter 3.18 is hereby added to the Oroville Municipal Code to read as
follows:

CHAPTER 3.18
Transactions and Use Tax

Sections:

3.18.010 Title and General Purpose Tax
3.18.020 Operative Date
3.18.030 Purpose
3.18.040 Contract with State
3.18.050 Transaction Tax Rate
3.18.060 Place of Sale
3.18.070 Use Tax Rate
3.18.075 Citizens Oversight Committee
3.18.080 Adoption of Provisions of State Law
3.18.090 Limitations on Adoption of State Law and Collection of Use Taxes
3.18.100 Permit Not Required
3.18.110 Exemptions and Exclusions
3.18.120 Amendments
3.18.130 Enjoining Collection Prohibited

3.18.010 Title and General Purpose Tax
This ordinance shall be known as the Transactions and Use Tax Ordinance. The City of
Oroville hereinafter shall be called "City". This ordinance shall be applicable in the
incorporated area of the City. The Transactions and Use Tax is a general tax enacted
solely for unrestricted general revenue purposes for the City and not for specific purposes.
All the proceeds from the tax imposed by this Chapter shall be placed in the City's general
fund and can be used for unrestricted general revenue purposes.

3.18.020 Operative Date
"Operative Date" means the first day of the first calendar quarter commencing more than
110 days after the adoption of this ordinance, the date of such adoption being as set forth
below.
3.18.030  Purpose
This ordinance is adopted to achieve the following, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To maintain and preserve City of Oroville public services, including police protection, fire suppression, vehicle repair and maintenance, finance analyst and human resources services with the City.

B. To impose a retail transactions and use tax in accordance with the provision 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.

C. 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.

D. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor 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 California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

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

3.18.040  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 case the operative date shall be the first day of the first calendar quarter following the execution of such contract.

3.18.050  Transactions Rate Tax
For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers in the incorporated area of the City at the rate of one percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said area.
3.18.060  Place of Sale
For the purposes of this ordinance all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his /her or its 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 of California 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.

3.18.070  Use Tax Rate
A complementary tax is hereby imposed on the storage, use, or other consumption in the incorporated area of the City on tangible personal property purchased from any retailer after the operative date of this ordinance for storage, use, or other consumption in such area at the rate of one percent (1%) 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.

3.18.075  Citizens Oversight Committee
A.  The City Council shall establish and appoint a Citizens Oversight Committee.

B.  The Citizens Oversight Committee shall consist of a nine-member board of residents and/or business owners and two elected City Council members of the City of Oroville.

C.  The purpose of the Citizens Oversight Committee shall be to meet with the City’s Department Heads during the preparation of each fiscal year budget until the ordinance sunsets, to make recommendations to the City Council regarding how the proceeds from the implementation of the ordinance will be allocated for the ensuing budget year. The committee shall make recommendations to the Council to provide for local public services, including but not limited to police protection, fire suppression, vehicle repair and maintenance, finance analyst and human resources services that will improve the quality of life for residents and businesses within the City of Oroville. The committee shall meet at least quarterly during the fiscal year to ensure that the revenue generated by the ordinance is allocated and disbursed in accordance with the City budget. All quarterly and annual budget reports from the committee shall be published on the City of Oroville website prior to Council adoption of the budget and will be available for public review.

3.18.080  Adoption of Provisions of State Law
Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.
3.18.090 Limitations of Adoption of State Law and Collection of Use Taxes
In adopting the provisions of Part 1 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, Victim Compensation and Government Control Board, State board of Equalization, 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 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 “retainer engaged in business in this State” in Section 6203 and in the definition of that phrase in Section 6203.

3.18.100 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 transaction’s permit shall not be required by this ordinance.

3.18.110 Exemptions and Exclusions
A. There shall be excluded from the measure of the transactions tax and the use tax in 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 shall be 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 City pursuant to the contract of sale by delivery to such point by the retailer or his/her or its agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purpose of this paragraph, delivery to a point 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 Chapter 2 of Division 3.5 commencing with Section 9840) if 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 the ordinance.

5. For the purposes of subsections (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 purchase 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 any amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subsections (3) and (4) of this sub-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 in the City of participates within the City in making the sale of the property including, but not limited to soliciting or receiving the order, either directly or indirectly at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Chapter 2 of 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.
3.18.130 Amendments
All amendments subsequent to the effective date of the ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not consistent 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.

3.18.140 Enjoining Collection Forbidden
No injunction or writ of mandate or other legal or equitable process shall issue in any suit action or proceeding in any court against the State or the City or against any officer of the State or the City to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause, phrase portion of the application thereof to any person or circumstance of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate distinct and independent provision of such ordinance and shall not affect the validity of the remaining portions thereof.

SECTION 3. CEQA COMPLIANCE. The City Council finds and determines that the enactment of this Ordinance is not a “project” as that term is used in the California Environmental Quality Act (“CEQA;” Cal Pub. Resources Code Section 21000 et seq.) or the State CEQA Guidelines (Cal.Code of Regs. Title 14, Section 15000 et seq.) Therefore no environmental assessment is required or necessary.

SECTION 4. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately upon its approval by voters of the City.

SECTION 5. TERMINATION DATE. The tax levied by this ordinance shall continue at the rate of 1% beginning April 01, 2019. The authority to levy the tax imposed by this ordinance shall not only expire unless action is initiated and approved by the voters of the City of Oroville to repeal the tax.

SECTION 6. DECLARATION. The proceeds of the taxes imposed by this ordinance may be used for any lawful purpose of the City, as authorized by ordinance, resolution or action of the City Council. These taxes are not special taxes within the meaning of Section 1(d) of Article XIIIc of the California Constitution, but are general taxes imposed for general government purposes.

SECTION 7. EXECUTION. The Mayor and City Council are authorized to subscribe this ordinance where indicated below to evidence its approval by the voters of the City.
INTRODUCED by the Oroville City Council of the City of Oroville, County of Butte, State of California, on this 10th day of July, 2018, by the following two-thirds vote:

Ayes: Council Members Jack Berry, Marlene Del Rosario, Linda Draper, Art Hatley, Scott Thomson, Vice Mayor Goodson and Mayor Linda Dahlmeier.

Noes: None.

Abstain: None.

Absent: None.

Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:

Scott E. Huber, City Attorney

Joanna Gutierrez, Acting City Clerk

ATTEST: July 11, 2018