



**YREKA CITY COUNCIL
SPECIAL MEETING AGENDA**

July 25, 2022

Special Meeting - Closed Session: 5:30PM

Special Meeting - Regular Session: 6:30PM

Yreka City Council Chamber, 701 Fourth Street, Yreka, CA

Regular Meetings of the Yreka City Council are held the 1st and 3rd Tuesday of every month, but for the cancellation of the meeting on September 6, 2022.

The full agenda packet can be found on the City's website: www.ci.yreka.ca.us/AgendaCenter

Join this meeting via Zoom:

Link: <https://us02web.zoom.us/j/6194957056>

Meeting ID# 619-495-7056

Members of the public may also remotely listen to and participate in the meeting via teleconference. If you wish to listen or participate in this meeting through teleconference, simply dial into the conference number below, and enter the meeting ID#.

Conference call in Number: 669-900-6833 (Toll-Free 888 788 0099)

“RAISE YOUR HAND” to provide public comment for your desired item. Speakers will be asked to identify themselves.

- **Online:** If you are online, click on “raise hand” on the bottom of your screen.
- **Mobile App:** In the mobile app, you can raise your hand by tapping the "Raise Hand" option in the "More" tab.
- **Telephone:** If you are calling in via telephone, to raise your hand, dial *9 (star-nine). Speakers will be called on by the last four digits of their phone number. To unmute yourself dial *6 (star-six).

1. CALL TO ORDER:

2. PUBLIC COMMENT ON CLOSED SESSION:

3. CLOSED SESSION:

The City Council will recess to Closed Session to discuss the following item(s). At the conclusion of the Closed Session, Open Session will reconvene and reportable action, if any, will be announced:

a. Conference with Labor Negotiator Government Code § 54957.6(a)

Agency negotiators: City Manager, Assistant City Manager and Human Resources Director
Employee Organization: Yreka Police Officers Association

4. OPTIONAL RECESS IF DESIRED:

5. RETURN TO OPEN SESSION AT 6:30 PM:

Announcement of any action taken by the City Council in Closed Session required by the Ralph M. Brown Act. (Government Code Section 54950 et. seq.)

6. CALL TO ORDER OPEN SESSION AND PLEDGE OF ALLEGIANCE:

7. SPECIAL PRESENTATIONS AND/OR ANNOUNCEMENTS:

This time slot is for informational presentations, appointments, or awards to be presented by the City Council or to the City Council.

8. PUBLIC COMMENTS:

Public participation is welcomed and invited at all City Council meetings. Time is reserved at each regular meeting for those in the audience who wish to address the City Council. The City requests that persons addressing the City Council refrain from making personal, slanderous, profane, or disruptive remarks.

Councilmembers, when recognized by the Mayor, may ask questions of presenter but no action may be taken by the City Council during the public comment section of the meeting. Under the Brown Act, the City Council is prohibited from discussing or taking action on any item not listed on the posted agenda.

- Please speak into the microphone from the podium. The podium electronically adjusts up and down to accommodate speaker. *(Should you need an additional special accommodation, e.g., remote microphone, please notice the City Clerk prior to the start of meeting for arrangements).*
- Please state your name for the record prior to providing your comments.
- Please address the Council as a whole.
- If you have documents to present, please provide a minimum of seven (7) copies.
- Please limit your remarks to five (5) minutes.

Public comments period is **not** intended to be a “Question and Answer” period or conversations with the Council or City staff.

9. PUBLIC COMMENT FOLLOW-UP:

This is the time for City Council or the City Manager to respond to public comments and may direct staff to prepare a report or place an item on a future agenda.

10. OLD BUSINESS:

City Manager/City Attorney

a. Agenda Title: Imposing a ½¢ Transaction and Use (Sales Tax) for General Purposes to be considered in the November 8, 2022, Consolidated Election.

At the last meeting on July 19, 2022, the City Council Introduced and passed to a second reading for consideration on August 2, 2022, an Ordinance establishing a General Sales Tax of ½¢ sales tax within the City. Tonight, the City Council is discussing the specific language contained within the Resolution calling for an Election on the Ordinance, and other actions necessary to place the Ordinance on the November 8, 2022, General Election Ballot. It is expected that direction given to the City Attorney and staff for changes are to be incorporated into the Resolution for consideration/action at the next regularly scheduled City Council meeting, August 2, 2022.

As drafted the ballot The City’s voters would be asked the following question:

<p>Sales Tax to Generally Fund Essential City Services To maintain Yreka’s long-term financial stability through the adoption of a supplemental sales tax that would generally fund essential city</p>	<p><input type="checkbox"/> YES</p>
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<p>services such as necessary fire/paramedic facilities public safety response time; the operation and maintenance of the Yreka Aquatic Center; the Native Park project located on Foothill Drive; clean and safe city parks; and other essential city services, shall the City of Yreka ordinance be adopted establishing a ½¢ sales tax (transaction and use tax) for general governmental use, on an ongoing basis, until ended by the voters, providing about \$1,000,000 annually, with independent audits and all funds locally controlled?</p>	<p><input type="checkbox"/> NO</p>
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Recommended City Council Action: Provide input and give direction to the City Attorney and staff on the ballot measure language for the Resolution calling for an Election on the Ordinance, and other actions necessary to place the Ordinance on the November 8, 2022, General Election Ballot.

11. CITY MANAGER/STAFF REPORTS:

City Manager and Staff may make brief announcements or reports at this time.

12. COUNCILMEMBER STATEMENTS AND REQUESTS:

Members of the Council may make brief announcements, reports, or request staff to report to Council on any matter at a subsequent meeting.

13. ADJOURNMENT.

In compliance with the requirements of the Brown Act, notice of this meeting has been posted in a publicly accessible place, 24 hours in advance of the special meeting.

All documents produced by the City which are related to an open session agenda item and distributed to the City Council are made available for public inspection in the City Clerk's Office during normal business hours.

Public Hearings: If, in the future, you wish to challenge in court any of the matters on an agenda for which a public hearing is to be conducted, you may be limited to raising only those issues which you (or someone else) raised orally at the public hearing or in written correspondence received by the City at or before the hearing. Any person seeking to challenge a City Council decision made as a result of a proceeding in which by law a hearing is required to be given, evidence is required to be taken, and the discretion in the determination of facts is vested in the City Council, shall be required to commence that action 90 days following the date on which the decision becomes final as provided in Code of Civil Procedure Section 1094.6. Please refer to Code of Civil Procedure 1094.6 to determine how to calculate when a decision becomes "final."

"CHALLENGING DECISIONS OF CITY ENTITIES The time limit within which to commence any lawsuit or legal challenge to any quasi-adjudicative decision made by the City of Yreka is governed by Section 1094.6 of the Code of Civil Procedure, unless a shorter limitation period is specified by any other provision, including without limitation Government Code section 65009 applicable to many land use and zoning decisions, Government Code section 66499.37 applicable to the Subdivision Map Act, and Public Resources Code section 21167 applicable to the California Environmental Quality Act (CEQA). Under Section 1094.6, any lawsuit or legal challenge to any quasi-adjudicative decision made by the City must be filed no later than the 90th day following the date on which such decision becomes final. Any lawsuit or legal challenge, which is not filed within that 90-day period, will be barred. Government Code section 65009 and 66499.37, and Public Resources Code section 21167, impose shorter limitations periods and requirements, including timely service in addition to filing. If a person wishes to challenge the above actions in court, they may be limited to raising only those issues they or someone else raised at the meeting described in this notice, or in written correspondence delivered to the City of Yreka, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies."

The City of Yreka does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disability, or any other legally protected classes in employment or provision of services. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the City Clerk 48 hours prior to the meeting at (530) 841-2386 or by notifying the Clerk at cityclerk@ci.yreka.ca.us.

AFFIDAVIT OF NOTIFICATION AND POSTING

STATE OF CALIFORNIA)
COUNTY OF SISKIYOU) SS
CITY OF YREKA)

I, Rhetta Hogan, Acting City Clerk of the City of Yreka, hereby declare under penalty of perjury that a copy of the above Agenda of the Special Meeting of the City Council of the City of Yreka, California, was delivered and/or notice by email not less than **24 hours**, before the hour of **5:30 p.m. on July 25, 2022** to the members of the governing agency, and caused the agenda to be posted on the City's website at www.ci.yreka.ca.us and posted at Yreka City Hall, 701 Fourth St., Yreka, California.

/s/: Rhetta Hogan



CITY COUNCIL AGENDA MEMORANDUM

TO: Yreka City Council
FROM: Jason Ledbetter, City Manager, Dohn Henion, City Attorney
AGENDA TITLE: Consideration of a Resolution Calling for an Election on the Ordinance, and Other Actions Necessary to Place the Ordinance on the November 8, 2022, General Election Ballot
MEETING DATE: July 25, 2022

Overview:

At the last meeting regular City Council meeting on July 19, 2022, the City Council Introduced and passed to a second reading for consideration on August 2, 2022, an Ordinance establishing a General Sales Tax of ½¢ Sales Tax within the City.

Tonight, the City Council is discussing the specific language contained within the Resolution calling for an Election on the Ordinance, and other actions necessary to place the Ordinance on the November 8, 2022, General Election Ballot. It is expected that direction given to the City Attorney and staff for changes are to be incorporated into the Resolution for consideration/action at the next regularly scheduled City Council meeting, August 2, 2022.

As drafted the ballot The City’s voters would be asked the following question:

<p>Sales Tax to Generally Fund Essential City Services</p> <p>To maintain Yreka’s long-term financial stability through the adoption of a supplemental sales tax that would generally fund essential city services such as necessary fire/paramedic facilities public safety response time; the operation and maintenance of the Yreka Aquatic Center; the Native Park project located on Foothill Drive; clean and safe city parks; and other essential city services, shall the City of Yreka ordinance be adopted establishing a ½¢ sales tax (transaction and use tax) for general governmental use, on an ongoing basis, until ended by the voters, providing about \$1,000,000 annually, with independent audits and all funds locally controlled?</p>	<p><input type="checkbox"/> YES</p> <p><input type="checkbox"/> NO</p>
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Fiscal accountability of the tax revenue will be ensured by the city’s regular annual financial audits. Staff has proposed a draft resolution calling the election and including the draft ballot question for the Council’s consideration and input.

Today's recommendation is for the Council to:

1) Provide input and give direction to the City Attorney and staff on the ballot measure language for the Resolution calling for an Election on the Ordinance, and other actions necessary to place the Ordinance on the November 8, 2022, General Election Ballot.

On August 2, 2022, the City Council will:

1) Consider and move to adopt the Ordinance (second reading) entitled **(4 VOTES)** entitled "An Ordinance of the City of Yreka Imposing a Transactions and Use Tax to be Administered by the California Department of Tax and Fee Administration"

2) Move to adopt a Resolution (as may be amended based on Council direction from July 25, 2022) entitled "A Resolution of the City Council of the City of Yreka, California, on its Own Motion, Calling and Giving Notice of the Submission to the Electors of the City of Yreka at the Consolidated General Election to be Held on November 8, 2022, of a Ballot Measure for the Purpose of Submitting a Measure Imposing a Transactions And Use (Sales) Tax to a Vote of the Qualified Electors of the City; Directing the City Attorney to Prepare an Impartial Analysis of the Measure; and Providing for the Filing of Primary and Rebuttal Arguments and Setting Rules for the Filing of Written Arguments Regarding a Proposed Measure to be Submitted at the Election and Finding That the Adoption of this Resolution is Exempt From CEQA."

3) If the Council approves the Ordinance, consider, and select one of the following options relating to filing written arguments supporting the measure:

a. Authorize one or more members of the Council, or a person designated by it, to file with the Registrar of Voters a written argument for the measure on behalf of the Council, and a written rebuttal to any arguments against the measure, to be printed in the voter information guide, and further authorize those members to determine any other person(s) to prepare, submit, or sign a written rebuttal argument to any argument against the measure.

OR

b. Decline to authorize any members of the Council to file such arguments on behalf of the Council.

4) Direct the City Manager to return to the City Council to establish the actual tax rates to be implemented in 2023, should the tax be approved by the voters.



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RESOLUTION NO. 2022-

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A Resolution Of The City Council Of The City Of Yreka, California, on Its Own Motion, Calling and Giving Notice of the Submission to the Electors of the City of Yreka at the Consolidated General Election to be Held on November 8, 2022, of a Ballot Measure Seeking Approval of a Measure Enacting a Supplemental Transactions And Use (Sales) Tax to A Vote Of The Qualified Electors Of The City; Directing the City Attorney to Prepare an Impartial Analysis of the Measure; and Finding That the Adoption of This Resolution is Exempt From CEQA.

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

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Section 1. The foregoing recitals are true and correct and are hereby adopted by the City Council.

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RECITALS

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WHEREAS, the health, safety and quality of life of all residents in the City of Yreka ("the City") remains our utmost concern and residents can rest assured, the City is taking all necessary action to maintain essential City services and provide resources to our most vulnerable residents; and

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WHEREAS, the City is committed to safe neighborhoods, healthy children and seniors and quality services to support all residents; and

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WHEREAS, with thousands of tourists coming to Yreka each year to shop, this measure ensures that out-of-towners pay their fair share for the strain they place on local services when they visit our city such as streets, sidewalks, parks and police protection, and is

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27 not a property tax; and

28 **WHEREAS**, this measure will not be applied to food purchased as groceries or
29 prescription medication, including prescription medications delivered through the mail,
30 limiting its impact on Yreka residents; and

31 **WHEREAS**, for the last decade Sacramento has balanced its budget on the back of
32 cities like Yreka. These continual money grabs takes funds away from local priorities for
33 Sacramento’s priorities. Losing revenue impacts our quality of life. This measure helps to
34 ensure that Yreka has a guaranteed source of local funding which cannot be taken by
35 Sacramento. This sales tax revenue will be locally controlled for Yreka’s residents; and

36 **WHEREAS**, Yreka is preparing to build a new fire station to better protect the
37 community from the fire dangers that surrounding communities have experienced; and

38 **WHEREAS**, Yreka previously operated a municipal pool but did not have adequate
39 funding to maintain it and it fell into disrepair, has been abandoned and is beyond repair or
40 reconstruction; and

41 **WHEREAS**, the City Council and numerous community-based groups believe that
42 having and operating a municipal swimming pool is essential to the community’s quality of life
43 in that it provides a place for our community’s children to learn to swim, promotes youth
44 swimming competitions and rehabilitation for our senior citizens; and

45 **WHEREAS**, Public Safety costs of the City’s Fire Department and Police Department
46 are some 58% of the total budget expenses, leaving 42% to address the remaining needs of the
47 community; and

48 **WHEREAS**, Yreka has been awarded an Eight-Million Five-Hundred Thousand Dollar
49 grant to design and construct a municipal swimming pool. However, without the passage of this
50 measure, Yreka lacks the revenue to maintain and operate the pool if it is built thus this
51 opportunity will be lost. To illustrate this lack of revenue, the adopted budget for last fiscal year
52 showed expenses exceeded revenue by more than one-half million dollars. By prudently cutting
53 where possible the city has been able to reduce that deficit to \$287,190. The adopted budget for

54 this year shows a \$380,448 deficit. Accordingly, the city is proceeding with the initial stages of
55 the pool project, but, as the City Council must handle its already challenging financial situation
56 by building projects it can actually afford to maintain and operate, the City Council has adopted
57 a motion that the Eight Million Dollar grant will be terminated and the pool will not be built
58 unless this sales tax measure is passed by a majority the City's voters voting at the election.

59 **WHEREAS**, the inadequacy of the City's existing revenues creates a potential threat to
60 the public health, safety and general welfare of the community; and

61 **WHEREAS**, to maintain Yreka's long-term financial stability through the adoption of a
62 sales tax, Yreka residents have identified priorities that increased revenue would generally fund
63 such as necessary fire facilities and volunteer Firefighter response time; the operation and
64 maintenance of the Yreka Aquatic Center; the Native Park project located on Foothill Drive;
65 other city parks; and other essential city services; and

66 **WHEREAS**, funds from this measure are subject to strict fiscal accountability and
67 transparency provisions, including annual independent audits and publishing of expenditure
68 reports to ensure funds are spent efficiently and effectively; and

69 **WHEREAS**, Section 2(b) of Article XIII C of the California Constitution, added by
70 Proposition 218 effective November 1996, requires that the measure proposing a general tax be
71 submitted to the voters at an election consolidated with a regularly scheduled general election for
72 members of the governing body of the local government and approved by a majority vote of the
73 voters before the measure can be effective; and

74 **WHEREAS**, Government Code section 53724 additionally provides that no tax
75 subject to the vote requirement prescribed by Government Code section 53723 (general
76 taxes) and pursuant to Revenue & Taxation Code Section 7285.9 approved the sales tax
77 Ordinance, subject to the City voters' approval; and

78 **WHEREAS**, pursuant to California Constitution Article XIII C, section 2 and Elections
79 Code section 10201, the City has determined to submit a proposition to enact an ordinance
80 establishing a transactions and use tax to the voters at the City's next regular election; and

81 **WHEREAS**, on June 7, 2022, the City Council has adopted Resolution Number 2022-
82 20 calling for the consolidation of the City of Yreka General Municipal Election with the
83 Statewide General Election; and

84 **WHEREAS**, the City Council also desires to submit to the voters at the election a
85 question relating to the enactment of a supplemental transactions and use tax.

86 **WHEREAS**, it is desirable that the election be consolidated with the statewide election
87 to be held on the same date and that within the City, the precincts, polling places, and election
88 officers of the two elections to be the same; and

89 **WHEREAS**, The City Council finds the approval of this ordinance is not subject to
90 the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines Sections
91 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical
92 change in the environment) and 15060(c)(3) (the activity is not a project as defined in Section
93 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, because
94 it has no potential for resulting in physical change to the environment, directly or indirectly.
95 Alternatively, the City Council finds the approval of this ordinance is not a project under
96 CEQA Regulation Section 15061(b)(3) because it has no potential for causing a significant
97 effect on the environment.

98 **BE IT RESOLVED BY THE COUNCIL OF YREKA** as follows:

99 SECTION I. The foregoing Recitals are true and correct and are hereby adopted by the
100 City Council.

101 SECTION II. The City Council, on its own motion, Pursuant to California Constitution
102 Article XIII C, Section 2; Government Code Section 53724; Revenue & Taxation Code Section
103 7285.9 and Elections Code Section 9222, calls and orders an election on Tuesday, November 8,
104 2022, together with the consolidated statewide general election, for the purpose of submitting to
105 Yreka’s registered voters, a measure, which if approved, would authorize the City Council to
106 adopt an ordinance, adding Chapter 3.51 to Title 3 of the Yreka Municipal Code, attached as
107 Exhibit “A”, which would authorize the creation of a general-purpose tax imposed on retail sales

108 of goods and merchandise and on the “use” applicable to the storage, use, or other consumption
109 in California of goods purchased from retailers in transactions not subject to the sales tax (legally
110 called a “Transactions and Use Tax” but commonly known as a Sales Tax). The tax rate would
111 be one-half of one percent (.50%) of the retail sales price of the property on an ongoing basis
112 until the electorate discontinues it. The tax revenue would be collected by the California
113 Department of Tax and Fee Administration and, after its collection, remitted to the City. The
114 ordinance imposing the tax will be deemed approved if the measure receives at least a 50% +1
115 affirmative votes.

116 SECTION III. Pursuant to Elections Code Section 10002, the governing body of any city
117 may by resolution request the Board of Supervisors of the county to permit the county elections
118 official to render specified services to the city relating to the conduct of an election; and

119 SECTION IV. On June 7, 2022 the Yreka City Council passed Resolution No. 2022-20
120 calling the General Election and requesting such services of Siskiyou County.

121 SECTION V. The Board of Supervisors is requested to issue instructions to the Registrar
122 of Voters to take any and all steps necessary for the holding of the consolidated election.

123 SECTION VI. The City Council hereby requests the Board of Supervisors of the County
124 of Siskiyou to permit the Siskiyou County Registrar of Voters to consolidate the election called
125 for in this resolution with the general election to be conducted on Tuesday, November 8, 2022,
126 as provided in Elections Code §§ 10400 et seq., including Section 10418.

127 SECTION VII. The Board of Supervisors is requested to issue instructions to the
128 Registrar of Voters to take any and all steps necessary for the holding of the consolidated
129 election.

130 SECTION VII. The Registrar of Voters may, subject to the requirements of this section
131 and subject to such terms and conditions as the Registrar may prescribe, render specified services
132 relating to the conduct of an election to any city or district the governing body of which has by
133 resolution requested the Board of Supervisors for the County of Siskiyou to permit the Registrar
134 of Voters of the County of Siskiyou to render such services.

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

137 SECTION XIX. County Registrar of Voters is hereby authorized, instructed and directed
138 to provide and furnish any and all official ballots, notices, printed matter, and all supplies,
139 equipment, and paraphernalia that may be necessary in order to properly and lawfully conduct
140 this election; and the Registrar of Voters is further directed to take the necessary and appropriate
141 action to provide the election officers, vote centers, and voting precincts. Notice of the time and
142 place of holding this election together with any other notices required by law shall be given by
143 the Registrar of Voters Office.

144 SECTION X. The notice of the time and place of holding the election is hereby given and
145 the City Clerk is authorized, instructed and directed to give further or additional notice of the
146 election, in time, form and manner as required by law and to provide the Registrar with such
147 additional information and materials as the Registrar may require.

148 SECTION XI, Elections Code Sections 9219 and 9282 set forth the procedures for
149 arguments in favor of or in opposition of any City measure; and

150 SECTION XII. Elections Code Sections 9220 and 9285 set forth the procedures for
151 rebuttal arguments; and

152 SECTION XIII. The Mayor or City Manager, or with the consent of the Registrar of
153 Voters, designate a sponsor or voter to provide the arguments in favor of the proposed
154 proposition.

155 SECTION XIV. The Registrar of Voters is authorized to canvass the returns of the
156 General Municipal Election. The election shall be held in all respects as if there were only one
157 election, and only one form of ballot shall be used.

158 1. The Yreka City Council shall file with the Registrar of Voters a certified copy of the
159 resolution of its governing body requesting the Board of Supervisors to permit the
160 Registrar of Voters to render the specified services relating to the conduct of an election

161 and agrees that Yreka will be bound by the requirements of this section and such terms
162 and conditions as the Registrar of Voters may prescribe, and agrees that Yreka will
163 reimburse the Siskiyou County in full for its costs and expenses in rendering such
164 services.

165 2. The Yreka City Council agrees:

166 (a) In its resolution to specify the services requested.

167 (b) To pay any deposit in advance of the election for the Registrar of Voter's
168 estimate of the city's share of the election's cost.

169 (c) The City Manager is hereby authorized to reimburse the County in full for the
170 services performed by the Registrar of Voters upon presentation of a final invoice
171 to the city with funds already appropriated for election purposes.

172 3. If the Registrar of Voters decides that requested election services should not be
173 rendered, the Registrar shall refer the matter to the Board of Supervisors for
174 determination.

175 SECTION XV. The City Council hereby approves the form of the ordinance adding
176 Chapter 3.51, entitled "An Ordinance of the City of Yreka Imposing a Supplemental
177 Transactions and Use Tax to be administered by the California Department of Tax and Fee
178 Administration" and the Siskiyou County Elections Official is hereby requested to submit to the
179 electorate at the November 8, 2022 election, as required by Revenue and Taxation Code section
180 7285.9, subject to the approval of at least a majority of the qualified Yreka city voters voting on
181 the measure at the election called by the adoption of this resolution. The entire text of the
182 ordinance, attached hereto as Exhibit "A," shall be made available to the public upon request.
183 The ordinance specifies that the rate of the transactions tax shall be one-half percent of one
184 percent (.50%) of the gross receipts of any retailer from the sale of all tangible personal property
185 sold at retail in the City; it specifies that the rate of the use tax shall be one-half percent of one
186 percent (.50%) of the sales price of tangible personal property stored, used or otherwise
187 consumed in the City. The California Department of Tax and Fee Administration shall collect the
188 tax from retailers subject to the tax and remit the funds to the City.

189 SECTION XVI. The below question, seeking whether or not to add Chapter 3.51 as an
190 ordinance to the Yreka Municipal Code, would become effective, if approved by a majority of
191 the qualified electors voting at the election, to be held on November 8, 2022, authorize the
192 establishment of a general tax in following form:

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<p style="text-align: center;">Sales Tax to Generally Fund Essential City Services</p> <p>To maintain Yreka’s long-term financial stability through the adoption of a supplemental sales tax that would generally fund essential city services such as necessary fire/paramedic facilities public safety response time; the operation and maintenance of the Yreka Aquatic Center; the Native Park project located on Foothill Drive; clean and safe city parks; and other essential city services, shall the City of Yreka ordinance be adopted establishing a ½¢ sales tax (transaction and use tax) for general governmental use, on an ongoing basis, until ended by the voters, providing about \$1,000,000 annually, with independent audits and all funds locally controlled?</p>	<p><input type="checkbox"/> YES</p> <p><input type="checkbox"/> NO</p>
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194 SECTION XVII. That the proposed complete text of the measure submitted to the
195 voters is attached as Exhibit “A.” **The full text of the Ordinance will not be printed in its**
196 **entirety in the Sample Ballot. Relevant information will be provided within the**
197 **Impartial Analysis.**

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

200 SECTION XIX. The City Attorney shall prepare an Impartial Analysis of the ballot
201 measures not to exceed five hundred words in length showing the effect of the measures on
202 the existing law and the operation of the measure.

203 SECTION XX. The City Clerk may request the assistance of the County of Siskiyou
204 Election Department in regard to said General Municipal Election, as the City Clerk deems
205 necessary, and the City Council hereby directs the City Clerk to reimburse the County of

206 Siskiyou in full for any of the above-referenced services which may be performed by the
207 Registrar of Voters, upon presentation of an invoice to the City, with funds already
208 appropriated to the City Clerk for election purposes.

209 SECTION XXI. The City Council hereby directs the City Clerk to coordinate with
210 the County elections Official to take all actions necessary in order to facilitate the election in
211 the time frame herein specified and comply with the provisions of the Elections Code of the
212 State of California, City Ordinances, Resolutions and Policies with regard to the conduct of
213 the Municipal Election, including but not limited to publication, in accordance with Section
214 12111 of the Elections Code and Section 6061 of the Government Code, of the notice of the
215 measure, including, but not limited to, returning to Council at the appropriate time for
216 decisions related to ballot arguments and similar matters. The City Clerk may request that
217 the Siskiyou County Clerk/Registrar of Voters prepare and publish the required notice.

218 SECTION XXII. The election on the measure of this resolution shall be held and
219 conducted, the votes canvassed and the returns made, and the results ascertained and
220 determined as provided for herein. In all particulars not prescribed in this resolution, the
221 election shall be held as prescribed in the Elections Code of the State of California. The City
222 Council hereby authorizes the Board of Supervisors of Siskiyou County, California to
223 canvass the returns of the vote on this measure with respect to the votes cast in the City of
224 Yreka and certify the results to the City Council. At the next regular meeting of the City
225 Council occurring after the returns of the election have been canvassed and the certification
226 of the results to the City Council, the City Council shall cause to be entered in its minutes a
227 statement of the results of the election.

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

230 SECTION XXIV. This Resolution shall be forthwith entered upon the minutes of this
231 Council and kept and maintained by the City Clerk of Yreka.

232 SECTION XXV. The City Clerk is hereby authorized and directed to certify to the

233 due adoption of this Resolution and to transmit a copy hereof so certified to the Board of
234 Supervisors and the Registrar of Voters of Siskiyou County.

235 SECTION XXVI. If any section, subsection, sentence, clause, phrase or provision of
236 this Resolution or the application thereof to any person or circumstances is held invalid or
237 unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality
238 shall not affect the validity of any other provision or applications, and to this end the
239 provisions of this Resolution are declared to be severable. The City Council hereby declares
240 that it would have passed this Resolution and each section, subsection, sentence, clause,
241 phrase or provision thereof, irrespective of the fact that any one or more sections, subsections,
242 sentences, clauses, phrases or provisions thereof be declared invalid or unconstitutional.

243 SECTION XXVII. Pursuant to California Elections Code section 9295, this
244 Resolution, the attached Ordinance will be available for public examination for no fewer than
245 ten (10) calendar days prior to being submitted for printing in the sample ballot. The City
246 Clerk shall post notice in the Clerk’s office of the specific dates that the examination period
247 will run. The City Clerk shall mail a complete copy of this resolution and the ordinance at no
248 cost to any person who may request it.

249 SECTION XXVIII. This Resolution shall take effect immediately upon its adoption by
250 two-thirds vote of all the members of the City Council.

251 SECTION XXVIV. Exemption from CEQA. The City Council determines that the
252 following findings and conclusions reflect the independent judgment of the City Council. The
253 City Council finds that the adoption of the foregoing proposed text amendment is exempt from
254 review under the California Environmental Quality Act (CEQA) under California Code of
255 Regulations, and is categorically exempt from review because this ballot measure does not
256 commit the City to any action that may have a significant effect on the environment. As a result,
257 pursuant to Title 14 of the California Code of Regulations, Section 15061(b)(3) such approval
258 does not constitute a project subject to the requirements of the California Environmental Quality
259 Act. The City Council directs City staff to file a Notice of Exemption within five (5) days
260 following adoption of this Ordinance with the Siskiyou County Clerk.

261

262 SECTION XXVIX. The City Manager and the City Clerk are further authorized and
263 directed to take such further actions and execute such documents as are necessary to cause
264 the election to be conducted on behalf of the City of Yreka.

265 SECTION XXX. The Mayor and City Clerk are authorized to subscribe this resolution
266 where indicated below to evidence its approval.

267 PASSED AND ADOPTED this 2nd day of August 2022, by the following vote:

268

269 AYES:

270 NOES:

271 ABSENT:

272

273

274

Duane Kegg, Mayor

275 Attest: _____
276 Shella Rhetta Hogan,
277 City Clerk

278

279 **Exhibit “A”**



280
281
282 **ORDINANCE NO. _____**

283
284 **AN ORDINANCE OF THE PEOPLE OF THE CITY OF YREKA,**
285 **CALIFORNIA, ADDING CHAPTER 3.51 TO TITLE 3 OF THE YREKA**
286 **MUNICIPAL CODE IMPOSING A GENERAL TRANSACTIONS AND**
287 **USE TAX (SALES TAX) TO BE ADMINISTERED BY THE**
288 **CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**
289 **AND FINDING THE ORDINANCE EXEMPT FROM CEQA**

290
291
292 **WHEREAS**, pursuant to California Revenue and Taxation Code section
293 7285.9 the City of Yreka (“City”) is authorized to levy a Transactions and Use
294 Tax (sales tax) for general purposes, subject to majority voter approval; and
295

296 **WHEREAS**, the People of the City desire to levy a Transactions and Use Tax
297 for general purposes until repealed to fund essential general City services, at a rate
298 of one-half percent (0.5%), which is equivalent to ½ ¢ for every \$1.00 spent; and
299

300 **WHEREAS**, if approved by the City’s voters, the Supplemental Transactions
301 and Use Tax Ordinance will be added as Chapter 3.51 of Title 3 of the Yreka
302 Municipal Code.

303
304 **NOW, THEREFORE, THE CITY COUNCIL AND THE PEOPLE OF**
305 **THE CITY OF YREKA DO HEREBY ORDAIN AS FOLLOWS:**

306
307 **Section 1. Title and Text.** This Ordinance shall be known as the City of Yreka
308 Supplemental Transactions and Use Tax Ordinance, the full text of which is set
309 forth in “Attachment 1,” attached hereto and incorporated herein by reference.

310
311 **Section 2. Approval by the City Council.** Pursuant to California Government
312 Code section 53724 and Revenue and Taxation Code section 7285.9, this
313 Ordinance was duly approved for placement on the ballot by a minimum two-

314 thirds (2/3) vote of all members of the City Council on August 2, 2022.
315

316 **Section 3. Approval by the Voters.** Pursuant to California Elections Code
317 section 9217, this Ordinance shall be deemed adopted and take effect only if
318 approved by a majority of the eligible voters of the City of Yreka voting at the
319 Consolidated General Statewide Election of November 8, 2022. It shall be deemed
320 adopted when the City Council has certified the results of that election by
321 resolution and shall take effect ten (10) days thereafter.
322

323 **Section 4. Operative Date.** “Operative Date” for the Transactions and Use Tax
324 means the first day of the first calendar quarter commencing more than 110 days
325 after the date this Ordinance is effective, as set forth in Section 3 above.
326

327 **Section 5. Annual Audits.** The revenues generated by through this ordinance
328 are subject to strict fiscal accountability and transparency provisions, such as
329 public disclosure of all City general fund spending through an annual independent
330 financial audit that ensures funds are used effectively and only to benefit the Yreka
331 community.
332

333 **Section 6. Severability.** If any section, subsection, part, clause, sentence or
334 phrase of this Ordinance or the application thereof is for any reason held to be
335 invalid or unconstitutional by a decision of any court of competent jurisdiction, the
336 validity of the remaining portions of this Ordinance, the application thereof, shall
337 not be effected thereby but shall remain in full force and effect, it being the
338 intention of the City Council to adopt each and every section, subsection, part,
339 clause, sentence phrase regardless of whether any other section, subsection, part,
340 clause, sentence or phrase or the application thereof is held to be invalid or
341 unconstitutional.
342

343 **Section 6. Certification/Summary.** Following the City Clerk’s certification that
344 the citizens of Yreka have approved this Ordinance, the Mayor shall sign this
345 Ordinance and the City Clerk shall cause the same to be entered in the book or
346 original ordinance of said City; and shall cause the same, or a summary thereof, to
347 be published as required by law.
348

349 **Section 7. Certification.** The City Clerk shall certify to the passage and adoption
350 of this ordinance and shall cause the same to be published or posted according to
351 law.

352 **Section 8. Inconsistency.** Any provisions of the Yreka Municipal Code, or
353 appendices thereto, or any other ordinances of the City inconsistent herewith, to the
354 extent of such inconsistencies and no further, are hereby repealed.

355 **Section 9. Implementation.** The City Council hereby authorizes and directs the
356 City Manager to take any action and sign any documents necessary to implement
357 this Ordinance.

358 **Section 10. Codification.** The City Clerk is directed and authorized to instruct
359 the publisher of the City of Yreka Municipal Code that codification of this
360 Ordinance is limited to Attachment 1.

361 **Section 11. CEQA Exemption.** The City Council hereby finds and determines
362 that the action taken in this Ordinance does not commit the City to any action that
363 may have a significant effect on the environment. The approval of this resolution
364 is exempt from the California Environmental Quality Act (“CEQA”) as it is not
365 a qualifying project pursuant to CEQA Guidelines section 15378(b)(4). The City
366 Council directs the City Clerk to file a Notice of Exemption with the Siskiyou
367 County Clerk within five (5) days following adoption of the resolution placing
368 this Ordinance on the ballot.

369 **PASSED AND ADOPTED** by the City Council of the City of Yreka on the 2nd
370 day of August 2022, for placement on the November 8, 2022 general election ballot
371 and subject to voter approval, by the following vote of at least two-thirds of the City
372 Council:

373
374 AYES:

375 NOES:

376 ABSENT:

377 ABSTAIN:

378
379 _____
Duane Kegg, Mayor

380 ATTEST:

381
382
383 _____
384 Shella Rhetta Hogan, City Clerk
385
386

387 APPROVED AS TO FORM:

388

389

390

391 _____
Dohn R. Henion
392 Yreka City Attorney

393

394 I hereby certify that the City of Yreka Supplemental Transactions and Use
395 Tax Ordinance was **PASSED, APPROVED, AND ADOPTED** by the People of
396 the City of Yreka on the 8th day of November, 2022.

397

398

399

400

401

402

Duane Kegg, Mayor

403 ATTEST:

404

405

406

407 _____
Shella Rhetta Hogan, City Clerk

408 **Attachment 1**

409 **Chapter 3.51 – Supplemental Transactions and Use Tax**

410
411 **Sections:**

412 **3.51.010 - Title.**

413 **3.51.020 - Purpose.**

414 **3.51.030 - Contract with State.**

415 **3.51.040 - Transactions Tax Rate.**

416 **3.51.050 - Place of Sale.**

417 **3.51.060 - Use Tax Rate.**

418 **3.51.070 - Adoption of Provisions of State Law.**

419 **3.51.080 - Limitations on Adoption of State Law and Collection of Use Taxes.**

420 **3.51.090 - Permit Not Required.**

421 **3.51.100 - Exemptions and Exclusions.**

422 **3.51.110 - Amendments.**

423 **3.51.120 - Enjoining Collection Forbidden.**

424 **3.51.130 – Termination Date.**

425 **3.51.140 – Operative Date.**

426
427 3.51.010. TITLE. This ordinance shall be known as the City of Yreka
428 Supplemental Transactions and Use Tax Ordinance. The City of Yreka hereinafter
429 shall be called "City." This ordinance shall be applicable in the incorporated
430 territory of the City. This chapter shall complement, and not replace or supersede,
431 the city’s existing transaction and use tax, as such tax is established in Chapters
432 3.50 of Article 3 of the Yreka Municipal Code.

433
434 3.51.020 PURPOSE. This ordinance is adopted to achieve the following, among
435 other purposes, and directs that the provisions hereof be interpreted in order to
436 accomplish those purposes:

437
438 A. To impose a retail transactions and use tax in accordance with the
439 provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the
440 Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which
441 authorizes the City to adopt this tax ordinance which shall be operative if a majority
442 of the electors voting on the measure vote to approve the imposition of the tax at
443 an election called for that purpose.

444
445 B. To adopt a retail transactions and use tax ordinance that incorporates
446 provisions identical to those of the Sales and Use Tax Law of the State of California
Supplemental Sales Tax Ordinance

447 insofar as those provisions are not inconsistent with the requirements and
448 limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

449
450 C. To adopt a retail transactions and use tax ordinance that imposes a
451 tax and provides a measure therefore that can be administered and collected by the
452 California Department of Tax and Fee Administration in a manner that adapts itself
453 as fully as practicable to, and requires the least possible deviation from, the
454 existing statutory and administrative procedures followed by the California
455 Department of Tax and Fee Administration in administering and collecting the
456 California State Sales and Use Taxes.

457
458 D. To adopt a retail transactions and use tax ordinance that can be
459 administered in a manner that will be, to the greatest degree possible, consistent with
460 the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize
461 the cost of collecting the transactions and use taxes, and at the same time, minimize
462 the burden of record keeping upon persons subject to taxation under the provisions
463 of this ordinance.

464 3.51.030. CONTRACT WITH STATE. Prior to the operative date, the City
465 shall contract with the California Department of Tax and Fee Administration to
466 perform all functions incident to the administration and operation of this
467 transactions and use tax ordinance; provided, that if the City shall not have
468 contracted with the California Department of Tax and Fee Administration prior to
469 the operative date, it shall nevertheless so contract and in such a case the operative
470 date shall be the first day of the first calendar quarter following the execution of
471 such a contract.

472
473 3.51.040. TRANSACTIONS TAX RATE. For the privilege of selling tangible
474 personal property at retail, a tax is hereby imposed upon all retailers in the
475 incorporated territory of the City at the rate of 0.5% of the gross receipts of any
476 retailer from the sale of all tangible personal property sold at retail in said territory
477 on and after the operative date of this ordinance.

478
479 3.51.050. PLACE OF SALE. For the purposes of this ordinance, all retail
480 sales are consummated at the place of business of the retailer unless the tangible
481 personal property sold is delivered by the retailer or his agent to an out-of-state
482 destination or to a common carrier for delivery to an out-of-state destination. The
483 gross receipts from such sales shall include delivery charges, when such charges
484 are subject to the state sales and use tax, regardless of the place to which delivery

485 is made. In the event a retailer has no permanent place of business in the State or
486 has more than one place of business, the place or places at which the retail sales are
487 consummated shall be determined under rules and regulations to be prescribed and
488 adopted by the California Department of Tax and Fee Administration.

489
490 3.51.060. USE TAX RATE. An excise tax is hereby imposed on the storage,
491 use or other consumption in the City of tangible personal property purchased
492 from any retailer on and after the operative date of this ordinance for storage, use
493 or other consumption in said territory at the rate of 0.5% of the sales price of the
494 property. The sales price shall include delivery charges when such charges are
495 subject to state sales or use tax regardless of the place to which delivery is made.

496
497 3.51.070. ADOPTION OF PROVISIONS OF STATE LAW. Except as
498 otherwise provided in this ordinance and except insofar as they are inconsistent
499 with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all
500 of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the
501 Revenue and Taxation Code are hereby adopted and made a part of this ordinance
502 as though fully set forth herein.

503
504 3.51.080. LIMITATIONS ON ADOPTION OF STATE LAW AND
505 COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division
506 2 of the Revenue and Taxation Code:

507
508 A. Wherever the State of California is named or referred to as the
509 taxing agency, the name of this City shall be substituted therefor. However, the
510 substitution shall not be made when:

511
512 1. The word "State" is used as a part of the title of the State
513 Controller, State Treasurer, State Treasury, or the Constitution of the
514 State of California;

515
516 2. The result of that substitution would require action to be taken
517 by or against this City or any agency, officer, or employee thereof
518 rather than by or against the California Department of Tax and Fee
519 Administration, in performing the functions incident to the
520 administration or operation of this Ordinance.

521
522 3. In those sections, including, but not necessarily limited to
523 sections referring to the exterior boundaries of the State of California,

524 where the result of the substitution would be to:

525 a. Provide an exemption from this tax with respect to certain
526 sales, storage, use or other consumption of tangible personal
527 property which would not otherwise be exempt from this tax
528 while such sales, storage, use or other consumption remain
529 subject to tax by the State under the provisions of Part 1 of
530 Division 2 of the Revenue and Taxation Code, or;

531
532 b. Impose this tax with respect to certain sales, storage, use or
533 other consumption of tangible personal property which
534 would not be subject to tax by the state under the said
535 provision of that code.

536
537 4. In Sections 6701, 6702 (except in the last sentence thereof),
538 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

539
540 B. The word “City” shall be substituted for the word “State” in the
541 phrase “retailer engaged in business in this State” in Section 6203 and in the
542 definition of that phrase in Section 6203.

543
544 1. “A retailer engaged in business in the District” shall also
545 include any retailer that, in the preceding calendar year or the current
546 calendar year, has total combined sales of tangible personal property in
547 this state or for delivery in the State by the retailer and all persons
548 related to the retailer that exceeds five hundred thousand dollars
549 (\$500,000). For purposes of this section, a person is related to another
550 person if both persons are related to each other pursuant to Section
551 267(b) of Title 26 of the United States Code and the regulations
552 thereunder.

553
554 3.51.090. PERMIT NOT REQUIRED. If a seller's permit has been issued to a
555 retailer under Section 6067 of the Revenue and Taxation Code, an additional
556 transactor's permit shall not be required by this ordinance.

557
558 3.11.100. EXEMPTIONS AND EXCLUSIONS.

559
560 A. There shall be excluded from the measure of the transactions tax and
561 the use tax the amount of any sales tax or use tax imposed by the State

562 of California or by any city, city and county, or county pursuant to the
563 Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of
564 any state-administered transactions or use tax.

565
566 B. There are exempted from the computation of the amount of transactions
567 tax the gross receipts from:

568
569 1. Sales of tangible personal property, other than fuel or
570 petroleum products, to operators of aircraft to be used or consumed
571 principally outside the county in which the sale is made and directly
572 and exclusively in the use of such aircraft as common carriers of
573 persons or property under the authority of the laws of this State, the
574 United States, or any foreign government.

575
576 2. Sales of property to be used outside the City which is
577 shipped to a point outside the City, pursuant to the contract of sale, by
578 delivery to such point by the retailer or his agent, or by delivery by the
579 retailer to a carrier for shipment to a consignee at such point. For the
580 purposes of this paragraph, delivery to a point outside the City shall
581 be satisfied:

582
583 a. With respect to vehicles (other than commercial vehicles)
584 subject to registration pursuant to Chapter 1 (commencing
585 with Section 4000) of Division 3 of the Vehicle Code, aircraft
586 licensed in compliance with Section 21411 of the Public
587 Utilities Code, and undocumented vessels registered under
588 Division 3.5 (commencing with Section 9840) of the Vehicle
589 Code by registration to an out-of- City address and by a
590 declaration under penalty of perjury, signed by the buyer,
591 stating that such address is, in fact, his or her principal place
592 of residence; and

593
594 b. With respect to commercial vehicles, by registration to a
595 place of business out-of-City and declaration under penalty of
596 perjury, signed by the buyer, that the vehicle will be operated
597 from that address.

598
599 3. The sale of tangible personal property if the seller is
600 obligated to furnish the property for a fixed price pursuant to a

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

602
603 4. A lease of tangible personal property which is a continuing
604 sale of such property, for any period of time for which the lessor is
605 obligated to lease the property for an amount fixed by the lease prior
606 to the operative date of this ordinance.

607
608 5. For the purposes of subparagraphs (3) and (4) of this section,
609 the sale or lease of tangible personal property shall be deemed not to
610 be obligated pursuant to a contract or lease for any period of time for
611 which any party to the contract or lease has the unconditional right to
612 terminate the contract or lease upon notice, whether or not such right
613 is exercised.

614
615 C. There are exempted from the use tax imposed by this ordinance, the
616 storage, use or other consumption in this City of tangible personal
617 property:

618
619 1. The gross receipts from the sale of which have been subject
620 to a transactions tax under any state-administered transactions and
621 use tax ordinance.

622
623 2. Other than fuel or petroleum products purchased by
624 operators of aircraft and used or consumed by such operators
625 directly and exclusively in the use of such aircraft as common
626 carriers of persons or property for hire or compensation under a
627 certificate of public convenience and necessity issued pursuant to the
628 laws of this State, the United States, or any foreign government. This
629 exemption is in addition to the exemptions provided in Sections
630 6366 and 6366.1 of the Revenue and Taxation Code of the State of
631 California.

632
633 3. If the purchaser is obligated to purchase the property for a
634 fixed price pursuant to a contract entered into prior to the operative
635 date of this ordinance.

636
637 4. If the possession of, or the exercise of any right or power
638 over, the tangible personal property arises under a lease which is a
639 continuing purchase of such property for any period of time for

640 which the lessee is obligated to lease the property for an amount fixed
641 by a lease prior to the operative date of this ordinance.

642
643 5. For the purposes of subparagraphs (3) and (4) of this
644 section, storage, use, or other consumption, or possession of, or
645 exercise of any right or power over, tangible personal property shall
646 be deemed not to be obligated pursuant to a contract or lease for any
647 period of time for which any party to the contract or lease has the
648 unconditional right to terminate the contract or lease upon notice,
649 whether or not such right is exercised.

650
651 6. Except as provided in subparagraph (7), a retailer engaged in
652 business in the City shall not be required to collect use tax from the
653 purchaser of tangible personal property, unless the retailer ships or
654 delivers the property into the City or participates within the City in
655 making the sale of the property, including, but not limited to,
656 soliciting or receiving the order, either directly or indirectly, at a place
657 of business of the retailer in the City or through any representative,
658 agent, canvasser, solicitor, subsidiary, or person in the City under the
659 authority of the retailer.

660
661 7. “A retailer engaged in business in the City” shall also
662 include any retailer of any of the following: vehicles subject to
663 registration pursuant to Chapter 1 (commencing with Section 4000)
664 of Division 3 of the Vehicle Code, aircraft licensed in compliance
665 with Section 21411 of the Public Utilities Code, or undocumented
666 vessels registered under Division 3.5 (commencing with Section
667 9840) of the Vehicle Code. That retailer shall be required to collect
668 use tax from any purchaser who registers or licenses the vehicle,
669 vessel, or aircraft at an address in the City.

- 670
671 D. Any person subject to use tax under this ordinance may credit against
672 that tax any transactions tax or reimbursement for transactions tax paid
673 to a district imposing, or retailer liable for a transactions tax pursuant
674 to Part 1.6 of Division 2 of the Revenue and Taxation Code with
675 respect to the sale to the person of the property the storage, use or other
676 consumption of which is subject to the use tax.

679 3.51.110. AMENDMENTS. All amendments subsequent to the effective
680 date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code
681 relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part
682 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part
683 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall
684 automatically become a part of this ordinance, provided however, that no such
685 amendment shall operate so as to affect the rate of tax imposed by this ordinance.
686

687 3.51.120. ENJOINING COLLECTION FORBIDDEN. No injunction or
688 writ of mandate or other legal or equitable process shall issue in any suit, action or
689 proceeding in any court against the State or the City, or against any officer of the
690 State or the City, to prevent or enjoin the collection under this ordinance, or Part
691 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of
692 tax required to be collected.
693

694 3.51.130. TERMINATION DATE. The authority to levy the tax imposed by
695 this ordinance on an ongoing basis unless such authority is ended earlier by the
696 voters of the city in the manner provided by law.
697

698 3.51.140. OPERATIVE DATE. “Operative Date” means the first day of
699 the first calendar quarter commencing more than 110 days after the adoption of
700 this ordinance. This chapter shall complement, and not replace or supersede, the
701 city’s existing transaction and use tax, as such tax is established in Chapter 3.50 of
702 Article 3 of the Yreka Municipal Code.
703