

City of Santee
City Attorney's Impartial Analysis of Measure "S"
Half Cent Special Transactions and Use (Sales) Tax for 15 Years to Support
Fire Protection and Emergency Response Facilities and Services in
the City of Santee

An initiative petition signed by the required number of Santee voters was filed with the City of Santee seeking to enact an additional special transactions and use (sales) tax of one-half percent (1/2%) on retail sales of tangible personal property in the City of Santee. On June 26, 2024, the City Council placed the Measure on the November 5, 2024 General Municipal Election ballot pursuant to the California Elections Code. If passed, this sales tax would sunset fifteen (15) years after its operative date, unless extended by Santee residents voting at a subsequent election.

Measure "S" is estimated to generate approximately \$5,500,000 or more each year. Measure "S" would require all revenue from this tax to be deposited into a special fund called the "Santee Emergency Safety Protection Ordinance Fund". The City may only spend this revenue to design and construct fire stations and a fleet maintenance facility, hire firefighters and pay for fire and life safety operations, as set forth in the Expenditure Plan contained in the Measure. This additional tax is intended to supplement, not supplant, current local, State, Federal and other funding for the City's fire and life safety services. When making budgetary decisions related to Measure "S" funds, the City Council must seek input from the City's Fire Chief. Measure "S" authorizes the City Council to issue bonds secured by this tax revenue.

Measure "S" also requires the City Council to appoint a seven member Oversight Committee by January 31, 2025. The Oversight Committee must include one representative from each of the four City Council districts and three "at-large" Santee residents that represent a cross-section of the community. The Oversight Committee must meet publicly at least twice a year to review all Measure "S" revenues and expenditures and review the annual independent audit. The Oversight Committee must present a written report with its findings to the City Council annually at a public meeting.

Measure "S" would require the City to conduct an annual independent audit that accounts for all Measure "S" revenues and whether the City has collected, managed and expended the revenues in accordance with the Measure. The audit must be made publicly available and presented to the City Council.

As a special tax proposed by initiative petition, Measure "S" requires majority voter approval to pass.

A "yes" vote on Measure "S" will approve the 1/2% special transactions and use (sales) tax for fire and emergency response in the City of Santee for 15 years.

A "no" vote on Measure "S" will not approve the 1/2% special transactions and use (sales) tax for fire and emergency response in the City of Santee for 15 years.

The above statement is an impartial analysis of Measure "S". If you desire a copy of the Measure, please call the City's elections official at (619) 258-4100 ext. 114 and a copy will be mailed at no cost to you.

/s/ SHAWN HAGERTY

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