

RESOLUTION NO. 087-2024

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANTEE,
CALIFORNIA, CALLING FOR THE HOLDING OF A GENERAL MUNICIPAL
ELECTION ON TUESDAY, NOVEMBER 5, 2024, FOR THE SUBMISSION OF
A PROPOSED MEASURE ENACTING A HALF CENT SPECIAL SALES TAX
FOR FIFTEEN YEARS TO SUPPORT FIRE PROTECTION AND EMERGENCY
RESPONSE FACILITIES AND SERVICES IN THE CITY OF SANTEE,
REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN
DIEGO TO CONSOLIDATE SAID ELECTION PURSUANT TO SECTION 10403
OF THE ELECTIONS CODE AND SETTING RULES FOR ARGUMENTS AND
REBUTTALS FOR AND AGAINST SAID MEASURE**

WHEREAS, pursuant to authority provided by statute, a petition has been filed with the City Council of the City of Santee, California, signed by more than ten percent (10%) of the number of registered voters of the City, to submit to the qualified electors a proposed measure adding Chapter 3.34 to the Santee Municipal Code titled "Santee Emergency Safety Protection Ordinance" (the "Measure"); and

WHEREAS, the City Clerk/Elections Official examined the records of registration and ascertained that, pursuant to Elections Code section 9215, the petition is signed by the requisite number of voters, and has so certified; and

WHEREAS, pursuant to Government Code section 53722 no local government may impose any special tax unless and until such special tax is submitted to the electorate of the local government, and approved by a two-thirds vote of the voters voting in an election on the issue; and

WHEREAS, the City Council is therefore authorized and directed by statute to submit the proposed Measure to the voters; and

WHEREAS, the City Council desires to place the Measure on the ballot for the November 5, 2024, General Municipal Election; and

WHEREAS, the City Council also desires to request that the election for this Measure be consolidated with the Statewide General Election also to be held on November 5, 2024; and

WHEREAS, pursuant to Elections Code sections 9285 and 9286, the City Council further desires to establish rules and regulations for the preparation, submittal and printing of arguments and rebuttals for and against the Measure described herein; and

WHEREAS, the specific terms of the Measure are attached hereto as Exhibit "A" and by this reference made an operative part hereof.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Santee as follows:

RESOLUTION NO. 087-2024

SECTION 1. Pursuant to the requirements of Elections Code Section 9215 any other applicable requirements of the laws of the State of California, there is called and ordered to be held in the City of Santee, California on Tuesday, November 5, 2024, a General Municipal Election for the purpose of submitting the following proposed Measure:

| | |
|--|-----|
| Shall the measure amending the Santee Municipal Code to enact a half cent special sales tax for fifteen years to support fire protection and emergency response facilities and services in the City of Santee, be adopted? | Yes |
| | No |

SECTION 2. The text of the Measure submitted to the voters attached hereto as Exhibit "A" is hereby submitted to the voters; and

SECTION 3. Pursuant to the requirements of Elections Code section 10403, the Board of Supervisors of the County of San Diego is hereby requested to consent and agree to the consolidation of said election with the Statewide General Election on Tuesday, November 5, 2024; and

SECTION 4. The 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; and

SECTION 5. The City of Santee recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs; and

SECTION 6. The City Clerk is authorized, instructed and directed to coordinate with the County of San Diego Registrar of Voters to procure and furnish any and all official ballots, notices, printed matter, and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election; and

SECTION 7. The ballots to be used at the election shall be in form and content as required by law. Voters shall vote yes or no; and

SECTION 8. The polls for the election shall be open at 7:00 a.m. of the same day of the election and shall remain open continuously from that time until 8:00 p.m. of the same day except as provided in Elections Code section 14401; and

SECTION 9. The consolidated election shall be held and conducted in the manner prescribed in Elections Code section 10418; and

SECTION 10. The City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the Registrar of Voters of the County of San Diego.

RESOLUTION NO. 087-2024

SECTION 11. Direct Arguments and Impartial Analysis.

A. Direct Arguments in favor of or against the measure shall be prepared and filed with the City Clerk in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California and any other applicable provisions of law. Direct arguments shall be filed with the City Clerk not later than August 15, 2024.

B. Pursuant to Elections Code section 9280, the City Council directs the City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure. The City Attorney shall transmit such impartial analysis to the City Clerk, who shall cause the analysis to be published in the voter information guide along with the ballot measure as provided by law. The impartial analysis shall be filed by the deadline set for filing of direct arguments. The impartial analysis shall include a statement indicating whether the measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the measure is not printed on the ballot, nor in the voter information guide of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: **“The above statement is an impartial analysis of Measure _____. If you desire a copy of the measure, please call the election official’s office at _____ and a copy will be mailed at no cost to you.”**

SECTION 12. Rebuttals. Pursuant to Elections Code section 9285, when the City Clerk has selected the direct arguments for and against the measure which will be printed and distributed to the voters, the City Clerk shall send copies of the direct argument in favor of the measure to the authors of the direct argument against, and copies of the direct argument against to the authors of the direct argument in favor. The authors or persons designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the City Clerk not later than August 20, 2024. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 13. That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections in the City.

SECTION 14. Effective Date of Resolution. This resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 087-2024


ADOPTED by the City Council of the City of Santee, California, at a Regular Meeting thereof held this 26th day of June 2024, by the following roll call vote to wit:

AYES: HALL, KOVAL, MCNELIS, MINTO, TROTTER

NOES: NONE

ABSENT: NONE

APPROVED:


JOHN W. MINTO, MAYOR

ATTEST:


ANNETTE FAGAN ORTIZ, CMC, CITY CLERK

Attachment: Exhibit "A" – Initiative Measure

REC'D CLERKS OFFICE
MAR 4 '24 AM 9:00:50

March 4, 2024

VIA PERSONAL DELIVERY

Ms. Annette Fagan Ortiz, MBA MCM
City Clerk, City of Santee
10601 Magnolia Ave.
Santee, CA 92071

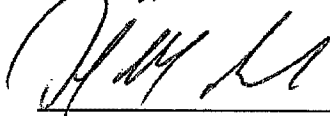
RE: "Santee Emergency Safety Protection Ordinance"

Dear Ms. Ortiz:

Enclosed please find a "Notice of Intent to Circulate Petition," and the text for a proposed initiative, "Santee Emergency Safety Protection Ordinance: A Citizen-Sponsored Initiative Authorizing a Temporary Dedicated Fire Department Sales Tax." We request that you immediately forward a copy of the proposed initiative to the City Attorney for preparation of a Title and Summary. Also, enclosed please find a copy of the proponents' signed statements required by California Elections Code section 9608.

Thank you for your assistance in this matter. As soon as the Title and Summary are prepared, please e-mail a copy to our legal counsel Matthew Alvarez, Jim Sutton, and Eli Love (malvarez@campaignlawyers.com; jsutton@campaignlawyers.com; elove@campaignlawyers.com; 415/732-7700). This letter authorizes you and other City officials to correspond with Matthew Alvarez, Jim Sutton, and Eli Love for all matters related to the Santee Emergency Safety Protection Ordinance. Please direct all correspondence and questions regarding this initiative to Messrs. Alvarez, Sutton, and Love.

Sincerely,



Daniel Bickford
8301 Mission Gorge Road, #311, Santee, CA 92701



Dustyn Garhartt
1572 Los Sendros, Santee, CA 92071

Enclosures
EBL/slf
#2425.01

Notice of Intent to Circulate Petition

Notice is hereby given by the persons whose names appears hereon of their intention to circulate the petition within the City of Santee for the purpose of adding sections 3.34.010 et seq. to Title 3, Chapter 3.34 of the Santee Municipal Code, to implement a sales tax to fund fire and paramedic capital improvements and operations within the City.

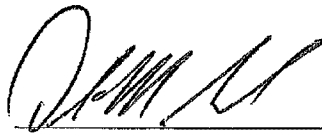
A statement of the reasons of the proposed action as contemplated in the petition is as follows:

Although the City of Santee has experienced incredible growth over the past several decades, the City's fire department has not. With just two (2) fire stations — including one that is in serious need of repairs — our more than 60,000 residents and 17 square miles of territory are well beyond the fire department's 30-year-old capacity to meet even basic national safety standards. Our current emergency response times, for example, are **double** the industry standards in some areas of the city. These long response times greatly increase the potential of loss of life and property throughout the City of Santee. The City is in dire need of a modernized fire department and this Ordinance will go a long way towards meeting that goal.

The fire department has an aging and insufficient infrastructure that requires immediate attention. The City has an immediate need for additional fire stations, a functional headquarters station, equipment that meets modern-day safety standards, and adequate personnel. The addition of fire stations will directly translate to improved safety for the citizens of the City of Santee. These facilities should have been planned many years ago, and the delay in addressing these critical needs will only result in greater loss of life and property.

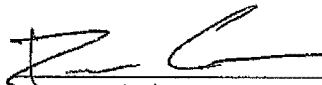
The fire department has just 17 on-call firefighters to respond to thousands of incident calls a year. By 2040, the number of incident calls is estimated to exceed 10,000. The City has not increased the number of firefighters in more than 30 years.

These needs are decades overdue, and our community deserves a better level of protection than what is currently being provided. The temporary tax will assist in funding the modernized and fully-equipped fire department that the citizen' of the City of Santee need and deserve.



Daniel Bickford
8301 Mission Gorge Road, #311
Santee, CA 92701

3/2/24
Date



Dustyn Garhart
1572 Los Sendros
Santee, CA 92071

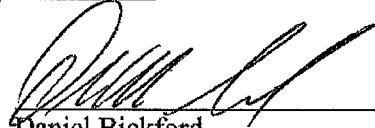
3/4/24
Date

Proponent's Signed Statement Pursuant to Elections Code Section 9608

Pursuant to California Elections Code section 9608, I, as a proponent, hereby submit this signed statement with regard to the "Santee Emergency Safety Protection Ordinance," as follows:

I, Daniel Bickford, acknowledge that it is a misdemeanor under state law (Section 18650 of the Elections Code) to knowingly or willfully allow the signatures on an initiative petition to be used for any purpose other than qualification of the proposed measure for the ballot. I certify that I will not knowingly or willfully allow the signatures for this initiative to be used for any purpose other than qualification of the measure for the ballot.

Dated this 2 day of MARCH, 2024



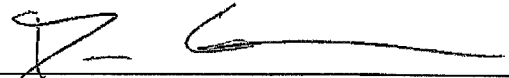
Daniel Bickford
8301 Mission Gorge Road, #311
Santee, CA 92701

Proponent's Signed Statement Pursuant to Elections Code Section 9608

Pursuant to California Elections Code section 9608, I, as a proponent, hereby submit this signed statement with regard to the "Santee Emergency Safety Protection Ordinance," as follows:

I, Dustyn Garhartt, acknowledge that it is a misdemeanor under state law (Section 18650 of the Elections Code) to knowingly or willfully allow the signatures on an initiative petition to be used for any purpose other than qualification of the proposed measure for the ballot. I certify that I will not knowingly or willfully allow the signatures for this initiative to be used for any purpose other than qualification of the measure for the ballot.

Dated this 4th day of March, 2024



Dustyn Garhartt
1572 Los Senderos
Santee, CA 92071

Section 1. Title

This Ordinance may be cited as the “Santee Emergency Safety Protection Ordinance: A Citizen-Sponsored Initiative Authorizing a Temporary Dedicated Fire Department Sales Tax.”

Section 2. Findings and Declarations

Although the City of Santee has experienced incredible growth over the past several decades, the City’s fire department has not. With just two (2) fire stations — including one that is in serious need of repairs — our more than 60,000 residents and 17 square miles of territory are well beyond the fire department’s 30-year-old capacity to meet even basic national safety standards. Our current emergency response times, for example, are **double** the industry standards in some areas of the City. These long response times greatly increase the potential of loss of life and property throughout the City of Santee. The City is in dire need of a modernized fire department and this Ordinance will go a long way towards meeting that goal.

The fire department has an aging and insufficient infrastructure that requires immediate attention. The City has an immediate need for additional fire stations, a functional headquarters station, equipment that meets modern-day safety standards, and adequate personnel. The addition of fire stations will directly translate to improved safety for the citizens of the City of Santee. These facilities should have been planned for years ago, and the delay in addressing these critical needs will only result in greater loss of life and property.

The fire department has just 17 on-call firefighters to respond to nearly 60,000 incidents a year. By 2040, the number of calls is estimated to exceed 70,000. The City has not increased the number of firefighters in more than 30 years.

These needs are decades overdue, and our community deserves a better level of protection than what is currently being provided. The temporary tax will assist in funding the modernized and fully-equipped fire department that the citizens of the City of Santee need and deserve.

Section 3. The Santee Emergency Safety Protection Ordinance

A new Chapter 3.34 is hereby added to Title 3 (Revenue and Finance) of the Municipal Code of the City of Santee, to read as follows:

Code Section 3.34.010. Title.

This chapter shall be known as the “Santee Emergency Safety Protection Ordinance” (the “Ordinance”).

Code Section 3.34.020. Purpose.

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

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.91 of Part 1.7 of Division 2 of the Revenue and Taxation Code, which authorizes the City to adopt this chapter if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.
- D. To adopt a retail transactions 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.

Code Section 3.34.030. Contract With State.

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax Ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

The City may use the proceeds from this transaction and use tax to pay for the costs to administer and effectuate this Ordinance pursuant to California Revenue and Taxation code section 7272.

Code Section 3.34.040. Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one-half of one percent (0.5%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on or after the operative date of this Ordinance. Such tax shall be in addition to any other transactions taxes imposed by this Code or applicable State law.

Code Section 3.34.050. 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 agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than once place of business, the place or places at which the retail sales are consummated shall be determined under the rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

Code Section 3.34.060. Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this Ordinance for storage, use or other consumption in said territory at the rate of one-half of one percent (0.5%) 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.

Code Section 3.34.070. 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.

Code Section 3.34.080. Limitations on Adoption of State Law and Collection of Use Taxes

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

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:
- a. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, of the Constitution of the State of California;
 - b. 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;
 - c. 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:
 - i. 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;
 - ii. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 - d. In sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "city" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in section 6203 and in the definition of that phrase in Section 6203.
- a. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

Code Section 3.34.090. Permit Not Required.

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

Code Section 3.34.100. Exemptions and Exclusions.

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
 - a. 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.
 - b. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:
 - i. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000 of Division 3 of the Vehicle Code), aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840 of the Vehicle Code) by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - ii. 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.
 - c. 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.
 - d. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.
 - e. For purposes of Subparagraphs (c) and (d) 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:
- a. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 - b. 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 consumption 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.
 - c. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 - d. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
 - e. For the purposes of Subparagraphs (c) and (d) of this Section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
 - f. Except as provided in Subparagraph (g), 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 or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
 - g. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1

(commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

- D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.
- E. Nothing in this Ordinance shall be construed as imposing a tax upon any person or service when the imposition of such tax upon such person or service would be in violation of a federal or state statute, the Constitution of the United States, or the Constitution of the State of California.

Code Section 3.34.110. Amendments.

- A. All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and uses taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.
- B. Notwithstanding any provision to the contrary, any proposed change to the tax rate imposed under this Ordinance shall be submitted to a vote of the people.

Code Section 3.34.120. 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.

Code Section 3.34.130. The Santee Emergency Safety Protection Ordinance Fund

There is hereby established in the treasury of the City of Santee a special fund called the "Santee Emergency Safety Protection Ordinance Fund" which shall be maintained by the City.

Code Section 3.34.140. Receipt of Proceeds

- A. All revenue generated by this Ordinance shall be deposited into the Santee Emergency Safety Protection Ordinance Fund.
- B. The uses and expenditures of money allocated to the Santee Emergency Safety Protection Ordinance Fund shall be governed by and subject to the requirements set forth in Code Sections 3.34.160.

Code Section 3.34.150. Supplement to Existing Commission Funding

- A. The People of the City of Santee find and declare that the firefighting needs of the City require more resources than currently provided. In adopting this Ordinance, the people of the City of Santee choose to provide additional City resources to supplement, not supplant, local, State, Federal and other funding for the City of Santee's Fire and Life Safety Department.
- B. This funding is intended to be in addition to and not replace any other monies provided to the City from any other source.

Code Section 3.34.160. Expenditure Plan

- A. Statement of Intent: The fundamental guiding principle behind this expenditure plan is to improve the protection of life and property in the City of Santee. This plan will assist in providing essential funds needed for critical infrastructure for the City of Santee's Fire and Life Safety Department and staffing in the City of Santee's Fire and Life Safety Department. All needs have been specifically outlined by a comprehensive third-party consultant report, known as the *AP Triton Report*. The Community Risk Assessment and Long-Range Fire and Emergency Services Master Plan was presented to the Santee City Council in February of 2023. This Ordinance shall provide funding to support the critical needs of the Fire and Life Safety Department as outlined by the Fire Chief's presentation to the Santee City Council, delivered in April of 2023 and February of 2024. The revenue generated by this Ordinance shall be used to assist in the construction of fire stations, the hiring of firefighters, and for operational expenses related to improved fire and life safety protection throughout the City of Santee. The revenue shall assist in funding the projects outlined in subdivision B, below.
- B. The tax proceeds must be spent for the purposes authorized in this Expenditure Plan and may not be used for any other purpose(s).
 - a. Construction of a third fire station at the City Operations Center.
 - b. Design and construction of a fleet maintenance facility.
 - c. Design and construction of a fourth fire station in the northern area of the City of Santee.

- d. Design and construction of a replacement fire station for the existing Fire Station Headquarters.
 - e. Hiring of additional firefighters, including, at a minimum, the hiring of a minimum of six additional full-time equivalent (“FTEs”) fire suppression personnel.
 - f. Ongoing operational costs of the City of Santee Fire and Life Safety Department.
 - g. Costs of issuing, repaying, and administering any bonds issued by the City which are secured, in whole or in part, by the revenue generated from the transaction and use tax created by this Ordinance.
- C. The City Council shall seek advice and input from the Fire Chief when making all budgetary decisions related to the Expenditure Plan and attendant spending of the funds collected via this special tax.

Code Section 3.34.170. Citizen’s Oversight Committee.

The City Council shall appoint a seven (7) member Oversight Committee by January 31, 2025. The Oversight Committee shall meet publicly at least semi-annually to review all revenues and expenditures of funds from the tax authorized by this Ordinance, shall review annual audit reports related to this Ordinance, and shall make at least one (1) written annual report to the City Council at a public meeting summarizing the Oversight Committee’s findings. The Oversight Committee shall consist of a representative from each Council district and three “at-large” Santee residents. The City Council shall give strong preference to members that represent a cross-section of the community, possibly including, but not limited to, representatives of schools, local trade associations, chambers of commerce, nonprofit organizations, senior citizen groups, non-partisan political organizations (such as the League of Women Voters), taxpayer associations, and neighborhood organizations (including individuals retired from such groups).

Code Section 3.34.180. Annual Audit

By no later than December 31st of each year, the City Council shall cause an independent auditor to conduct an audit of the Santee Emergency Safety Protection Ordinance. The auditor shall include an accounting of the revenue received from the tax and shall review whether the tax revenues collected pursuant to this Ordinance are collected, managed, and, and expended in accordance with the requirements of this Ordinance. The auditor’s report shall be presented to the City Council, be reviewed by the Oversight Committee, be made available on the City’s website, and be made available to the public.

Code Section 3.34.190. Operative Date; Sunset Date

In accordance with California Revenue and Taxation Code section 7265, this Ordinance shall be operative on the first calendar quarter commencing more than 110 days after the

adoption of this Ordinance. This Ordinance shall cease to be operative fifteen (15) years from the date this Ordinance is first operative, unless subsequently extended by vote of the electorate of the City of Santee.

Code Section 3.34.200. Bonding Authority

In the event the City Council determines that it is prudent or desirable to issue bonds secured, in whole or in part, by the revenue generated from this transaction and use tax in order to carryout or expedite the expenditure plan set forth in Section 3.34.160, this Ordinance empowers the City Council to take whatever measures necessary to do so. To whatever extent the law requires voter authorization for a city to issue bonds secured, in whole or in part, via the revenue generated from a citizen-sponsored special tax, it is the will of the voters in adopting this Ordinance to grant such authorization and allow the City to issue and repay such bonds, and for the City Council to pass rules and regulations which are necessary to do so. Nothing in this Ordinance shall be interpreted to diminish the City's right to pursue the most efficient and least expensive financing alternative.

Code Section 3.34.210. Severability.

If any provision of this Ordinance, or any section, phrase, or word thereof, or the application of any provision, section, part, phrase or word to any person or circumstance, including but not limited to any exemption to the special tax, is for any reason held to be invalid or unconstitutional, the remaining provisions, sections, parts, phrase or words shall not be affected, but shall remain in full force and effect, and to this end the provisions, sections, parts, phrases and words of this Ordinance are severable.

The voters hereby declare that this Ordinance, and each section, provision, part, phrase and word, including any exemption to the special tax, would have been adopted irrespective of whether any one or more provisions, sections, parts, phrases or words are found to be invalid or unconstitutional.

Section 4. Adjustment of Appropriations Limit

Pursuant to Article XIIB of the Constitution of the State of California and applicable laws, the appropriations limit for the City is hereby increased by the aggregate sum authorized to be levied by this tax for fiscal year 2024-25 and each year thereafter.

Section 5. Municipal Affair

The People of the City of Santee hereby declare that, separately and together, the purposes encompassed by this Ordinance constitute municipal affairs. The People of the City of Santee hereby further declare their desire for this Ordinance to coexist with any similar tax measures adopted at the City, county or state levels.

Section 6. Effective Date

This Ordinance relates to the levying and collecting of the City transactions and uses tax and shall take effect immediately upon applicable voter approval.

Section 7. Amendment

The City Council may not amend or repeal any of the provisions of this Ordinance, and may not extend or increase the special tax unless it is submitted to, and approved by, a majority of the voters of the City of Santee. Notwithstanding the forgoing, the City Council may amend this Ordinance provided that the changes further the purposes of the Ordinance and that at least a majority of City Councilmembers vote in favor of such changes. The people of the City of Santee affirm that actions not constituting an expansion, extension, or increase of the rate of the special tax include but are not limited to:

- A. An action that interprets or clarifies (i) the methodology of applying or calculating the special tax or (ii) any definition applicable to the special tax, so long as the interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with this Ordinance;
- B. Fix any technical errors within this Ordinance which may thwart the ability of the City to levy and collect this tax or to carry out the Ordinance's expenditure plan;
- C. The collection of the special tax even if the City had, for some period of time, failed to collect the special tax.

Section 8. Legal Defense

The People of the City of Santee desire that this Ordinance, if approved by the voters and thereafter challenged in court, be defended by the City. The People, by approving this Ordinance, hereby declare that the proponents of this Ordinance have a direct and personal stake in defending this Ordinance from constitutional or statutory challenges to the Ordinance's validity or implementation. In the event that the City fails to defend this Ordinance, or the City fails to appeal an adverse judgment against the constitutionality, statutory permissibility or implementation of this Ordinance, in whole or in part, in any court of law, the Ordinance's proponents shall be entitled to assert their direct personal stake by defending the Ordinance's validity and implementation in any court of law and shall be empowered by the People through this Ordinance to act as agents of the People. The City shall indemnify the proponents for reasonable expenses and any losses incurred by the proponents, as agents, in defending the validity and/or implementation of the challenged Ordinance. The rate of indemnification shall be no more than the amount it would cost the City to perform the defense itself.

Section 9. Conflicting Measures

If this Ordinance and one or more conflicting measures appear on the same City ballot, the provisions of the measure that receives the greater number of affirmative votes will prevail in its entirety, and the other measure or measures shall be null and void.

If this Ordinance is approved by the voters but superseded by law by another conflicting measure approved by the voters at the same election, and the conflicting ballot measure is later held to be invalid, this Ordinance shall be self-executing and will be given full force and effect.

Section 10. Liberal Construction

This Ordinance shall be liberally construed to effectuate its purposes.

Section 11. Certification

The City Clerk shall certify the passage of this Ordinance, publish the same as required by applicable law, and forward a copy of the adopted Ordinance to the California Department of Tax and Fee Administration.