Initiative 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

This measure would enact an additional special transactions and use tax (commonly known as a "sales tax") of one-half of one percent (0.5%) on all non-exempt sales of tangible personal property in the City of Santee. This additional special sales tax would terminate fifteen (15) years from the date of its implementation, unless extended by another vote of Santee residents.

Under the measure, the City must deposit all revenue from this tax in a special City 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 more particularly defined in the Expenditure Plan contained in the measure. The revenue from 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 the Expenditure Plan and the use of the additional tax revenue, the City Council must seek input from the City's Fire Chief. To help implement the Expenditure Plan, the measure authorizes the City Council to issue bonds secured by this tax revenue.

Annually, the measure would require the City to conduct an independent audit that accounts for the revenue generated by this tax and that determines whether the City has collected, managed and expended the tax in accordance with the measure. The annual independent audit must be made publicly available and presented to the City Council.

The measure also requires the City Council to appoint a seven (7) 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. A strong preference must be given to members that represent a cross-section of the community, including possible members that represent the specific groups, associations or organizations specified in the measure. The Oversight Committee must meet publicly at least twice a year to review all special sales tax revenues and expenditures and to review the annual independent audit. The Oversight Committee must also present at least one (1) written report with its findings to the City Council annually at a public meeting.

This measure may only be amended by the City Council to clarify or correct technical errors in the measure, provided such amendment is consistent with the measure. However, any increase in the special sales tax requires another vote of Santee residents.