

**CITY OF GLENDORA  
CITY COUNCIL SPECIAL MEETING**

**AGENDA**

**MONDAY, AUGUST 5, 2024**

**GLENDORA LIBRARY, BIDWELL FORUM, 140 S. GLENDORA AVENUE,  
GLENDORA**

To watch and listen to the meeting virtually, download Zoom on any phone or computer device and use the following meeting ID: [cityofglendora.org/zoom](https://cityofglendora.org/zoom) or <https://zoom.us/j/9329247224>



**MAYOR/CHAIR**

Mendell Thompson, District 5

**MAYOR PRO TEM/VICE-CHAIR**

David Fredendall, District 2

**COUNCIL/COMMISSIONERS**

Michael Allawos, District 1

Gary Boyer, District 3

Karen Davis, District 4

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**MEETING SCHEDULE**

The regular meetings of the City Council shall be held on the second and fourth Tuesday of each month, Closed Session Business will commence at 6:00 PM, when scheduled, and General Business Session will commence at 7:00 PM.

**BROWN ACT**

Agendas are drafted to accurately state what the legislative body is being asked to consider. The legislative body can take action on "all items" listed on the agenda and be in compliance with the open meeting laws.

Pursuant to provisions of the Brown Act, no action may be taken on a matter unless it is listed on the agenda, or unless certain emergency or special circumstances exist. The governing body may direct staff to investigate and/or schedule certain matters for consideration at a future meeting.

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**COMMUNICATION AND ELECTRONIC DEVICES**

To minimize distractions, please be sure all personal communication and electronic devices are turned off or on silent mode.

**LIVE BROADCASTING AND REBROADCASTING**

Regular meetings are broadcast LIVE on the City Website at [www.cityofglendora.org](http://www.cityofglendora.org), Meetings also broadcast on Channel 3 (Spectrum) & Channel 32 (Frontier) and are replayed Thursday - Sunday the week following the meeting. Meetings are also available any time for replay through the City's webpage at [cityofglendora.org/citymeetings](https://cityofglendora.org/citymeetings).

Meetings can also be viewed via the City YouTube channel at [YouTube.com/cityofglendoraca](https://YouTube.com/cityofglendoraca) and the following Zoom meeting ID: [cityofglendora.org/zoom](https://cityofglendora.org/zoom) or <https://zoom.us/j/9329247224>.

**CITY OF GLENDORA**

**NOTICE AND CALL  
OF A  
CITY COUNCIL SPECIAL MEETING**

**MONDAY, AUGUST 5, 2024**

**GLENDORA LIBRARY, BIDWELL FORUM, 140 S. GLENDORA AVENUE, GLENDORA**

**9:00 AM**

**TO THE MEMBERS OF THE CITY COUNCIL OF THE CITY OF GLENDORA AND TO THE CITY CLERK:**

**NOTICE IS HEREBY GIVEN** that the City Council will conduct a Special Meeting at 9:00 AM on Monday, August 5, 2024, in the Glendora Library, Bidwell Forum, 140 S. Glendora Avenue, Glendora.

**NOTICE IS FURTHER GIVEN** that to watch and listen to the meeting virtually, download Zoom on any phone or computer device and use the following meeting ID: [cityofglendora.org/zoom](https://cityofglendora.org/zoom) or <https://zoom.us/j/9329247224>. Public comment will be allowed in person, through email, or by mail.

The purpose of said Special Meeting is as follows:

**NEW BUSINESS**

1. Discuss a proposed Ordinance and Resolutions for the submittal to voters an Ordinance adopting a Supplemental General Local Transactions and Use Tax (Sales Tax) for the November 5, 2024 Ballot for the purpose of maintaining Local Control of Revenues generated in Glendora to directly benefit the Glendora Community

**CITY RECOMMENDATION:** 1. Receive and discuss an update on Measure H and Measure A; 2. Provide direction, if applicable, to staff on ballot language to be placed in Resolutions adopting a Supplemental General Local Transactions and Use Tax for the November 5, 2024 Ballot; 3. Conduct First Reading and Introduction of Ordinance XX, adding a new Chapter 3.53 to the Glendora Municipal Code to enact a one-quarter percent (0.25%) Supplemental General Transactions and Use Tax, to be effective in the event Los Angeles County Measure H is repealed or expires, which shall be administered by the California Department of Tax and Fee Administration; 4. Adopt Resolution 2024-XX, Authorizing the drafting of direct arguments, setting priorities for filing written argument(s) and directing the City Attorney to prepare an impartial analysis regarding a City Measure to be submitted at the November 5, 2024 General Municipal Election; 5. Adopt Resolution 2024-XX, calling for the placement of a General Tax Measure on the ballot for the consolidated General Municipal Election to be held on November 5, 2024 for the submission to the qualified voters of an Ordinance to enact a Supplemental General Transactions and Use Tax at a rate of one-quarter percent (0.25%); and in accordance therewith, requesting the County of Los Angeles to consolidate the submission of the Measure at the General Municipal Election to be held on November 5, 2024, with the General Election to be held on that date pursuant to Section §10403 of the Elections Code; and 6. Authorize staff to make changes to the proposed ordinance and resolutions, as necessary, to ensure compliance with various requirements from the County of Los Angeles Registrar of Voters and the California Department of Tax and Fee Administration.

**NOTICE IS FURTHER GIVEN** that the public will be given the opportunity to speak only on those matters listed in this notice. Public Comment will be announced once at the commencement of this Special Meeting

and can be given in-person, submit via email at [publiccomment@cityofglendora.org](mailto:publiccomment@cityofglendora.org) with the subject “Public Comment” or via mail and mailed to 116 E. Foothill Boulevard, Glendora, Attn: City Clerk’s Office-Public Comment.

**NO OTHER BUSINESS WILL BE DISCUSSED**

Kathleen R. Sessman, MMC  
City Clerk/Communications Director

I certify that I caused the Notice and Call of a Special Meeting of the City Council Special Meeting to be held Monday, August 5, 2024, at 9:00 AM, in the Glendora Library, Bidwell Forum, 140 S. Glendora Avenue, Glendora, to be delivered electronically or hardcopy to each member of the City Council, emailed to the San Gabriel Valley Examiner, and that I posted said notice on the posting board as required by law.

Certification Date: August 2, 2024

Kathleen R. Sessman, MMC  
City Clerk/Communications Director



# STAFF REPORT

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**TO:** Mayor and Council Members **DATE:** August 5, 2024  
**FROM:** City Manager **DISTRICT(S):** Citywide  
**SUBJECT:** Discuss a proposed Ordinance and Resolutions for the submittal to voters an Ordinance adopting a Supplemental General Local Transaction and Use Tax (Sales Tax) for the November 5, 2024 Ballot for the purpose of maintaining Local Control of Revenues generated in Glendora to directly benefit the Glendora Community

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## RECOMMENDATION

That the City Council:

1. Receive and discuss an update on Measure H and Measure A;
2. Provide direction, if applicable, to staff on ballot language to be placed in Resolutions adopting a Supplemental General Local Transactions and Use Tax for the November 5, 2024 Ballot;
3. Conduct First Reading and Introduction of Ordinance XX, adding a new Chapter 3.53 to the Glendora Municipal Code to enact a one-quarter percent (0.25%) Supplemental General Transactions and Use Tax, to be effective in the event Los Angeles County Measure H is repealed or expires, which shall be administered by the California Department of Tax and Fee Administration;
4. Adopt Resolution 2024 -XX, Authorizing the drafting of direct arguments, setting priorities for filing written argument(s) and directing the City Attorney to prepare an impartial analysis regarding a City Measure to be submitted at the November 5, 2024 General Municipal Election;
5. Adopt Resolution 2024-XX, calling for the placement of a General Tax Measure on the ballot for the consolidated General Municipal Election to be held on November 5, 2024 for the submission to the qualified voters of an Ordinance to enact a Supplemental General Transactions and Use Tax at a rate of one-quarter percent (0.25%); and in accordance therewith, requesting the County of Los Angeles to consolidate the submission of the Measure at the General Municipal Election to be held on November 5, 2024, with the General Election to be held on that date pursuant to Section §10403 of the Elections Code; and
6. Authorize staff to make changes to the proposed ordinance and resolutions, as necessary, to ensure compliance with various requirements from the County of Los Angeles Registrar of Voters and the California Department of Tax and Fee Administration.

## STRATEGIC FOCUS AREAS

- Goal 2: Maintain Financial Stability and Sustainability (MFSS)

## EXECUTIVE SUMMARY

Measure H is a one-quarter percent (0.25%) Transaction and Use (sales tax) in Los Angeles County to fund homeless services and prevention. All Glendora residents pay this tax when purchasing goods whether in the City or within Los Angeles County ("County") boundaries. Since its inception in 2017, this tax has generated approximately \$20 million from Glendora, but only 2.5% (\$495,500) of that amount has directly benefited the Glendora community.

Measure H is due to sunset on September 30, 2027. On June 25, 2024, the Los Angeles County Board of

Supervisors voted to send a measure to the November ballot that would double the County's homelessness sales tax to a half percent (0.50%) to fund housing and homeless services (Attachment A and Attachment B). The replacement measure, officially called the Affordable Housing, Homelessness Solutions and Prevention Now Measure (Measure A), collected over 390,000 signatures to place the initiative on the November 5, 2024 ballot.

Measure A aims to repeal Measure H and impose a new half percent (0.5%) tax. If enacted, Measure A is estimated to generate approximately \$5.5 million annually from Glendora, indefinitely, for Los Angeles County. Again, those funds will not directly benefit Glendora in any material fashion. For example, while the measure does contemplate a "Local Solutions Fund" that funding is less than 10% of the total revenues and would be allocated to various agencies based on a point-in-time count (PIT). That count, completed by LAHSA and the County, is not statistically valid by jurisdiction, only by the County as a whole.

In order to maintain local control of funding and ensure long term financial sustainability for 911 emergency response, local homelessness, repairing and maintaining streets, parks, public facilities, and quality of life issues, it is recommended that the City Council discuss placing a locally controlled sales tax measure on the November 2024 ballot for consideration by voters.

### **LEGISLATIVE HISTORY / PREVIOUS ACTIONS**

After declaring a state of emergency on homelessness on December 6, 2016, the Board of Supervisors immediately adopted an ordinance placing Measure H, a countywide quarter-cent sales and use tax, on the ballot. On March 7, 2017, Measure H passed with 69.34% of the vote. Originally estimated to bring in over \$3.5 billion over 10-years, the annual revenues now exceed \$520 million.

The City has spent well over \$10 million in staffing, services, and clean-up costs over the past five years in response to homelessness in Glendora. Since 2017, the residents of Glendora have contributed approximately \$20 million to Measure H funds. To date, the City has only received \$495,500 in total funding from Measure H; and often times the City has had to go to great lengths to compete for funds. To make matters worse, \$140,500 of that amount had to be shared among five surrounding cities. The funding issue is even more frustrating because Glendora, which comprises only one-half of one percent of the County's population, is funding homeless services the County and other cities should be funding.

The City began to see significant increases in homelessness shortly after the Boise/Martin ruling in 2018. Additionally, community surveys conducted over the years have identified homelessness as the number one community issue for residents. In response, the City has invested significant resources in response to homelessness, which include the following:

- Added staffing in Recreation and Human Services Department (1.5 FTEs, including a Human Services and Outreach Coordinator).
- Added staffing to Police Department (community impact team – 3 officers, and two dispatchers).
- Contractual agreements with Ocean Blue (hazardous waste) and Athens (trash) to address encampments.
- Contractual agreement with LA-CADA to provide robust homeless services. Since May 2022, 30 individuals/households have received permanent housing, 47 have been provided interim housing, and 23 individuals have been connected with services for dependency issues.
- Utilization of City funds to house homeless individuals/families in local hotels and motels, to ensure that the money spent is helping individuals/families experiencing homelessness in Glendora. To date, the City has provided over 1,500 room nights.
- Established partnerships with the COG, LAHSA, Department of Mental Health, and others to provide services to Glendora's homeless community.
- Purchased a van to assist the team and people with their personal belongings and necessary trips (e.g. DMV, doctor).

- Purchased a 2-acre site, remediated environmental issues and demolished existing buildings at a total cost of \$7 million for a future homeless and affordable project.
- Municipal code changes to clarify anti-camping, encampments in high fire hazard severity zones, and bulky items that impact critical right-of-way access.
- Conducted two point-in-time counts outside of the point-in-time counts provided by Los Angeles County.
- Conducted a citywide, scientific community survey, on homelessness to better understand the community’s needs, expectations and information gaps.

On October 10, 2023, AB 1679 (Santiago D) Transactions and use taxes: County of Los Angeles: Homelessness, was signed into law by the Governor. Existing law authorizes cities and counties, subject to certain limitations and approval requirements, to levy transactions and use tax for general or specific purposes, in accordance with the procedures and requirements set forth in the State’s Transactions and Use Tax Law. This includes a requirement that the combined rate of all taxes that may be imposed in accordance with that law in the county not exceed 2%. Existing local transactions and use tax law for the County of Los Angeles, known as Measure H, establishes a local tax at a rate of 0.25%, and the revenue from that tax is dedicated to addressing and preventing homelessness.

AB1697 authorized the County of Los Angeles to impose a transactions and use tax at a rate of no more than 0.50% that, in combination with other transactions and use taxes imposed within Los Angeles County, would exceed the above-described combined rate limit of 2%. Specifically, this allowance applies if the County adopts an ordinance proposing the tax and the ordinance proposing the tax is approved by the voters, subject to applicable voter approval requirements. The bill would also require all revenue from the tax to be dedicated to addressing and preventing homelessness, and would require the County-wide ordinance, upon approval by the electorate, to repeal Measure H. AB 1697 also specifies that transactions and use tax established pursuant to its provisions would not be considered for purposes of the 2% combined rate limitation, which Measure H currently applies to.

On June 25, 2024, in response to the authority granted to the County by AB 1679, the Los Angeles County Board of Supervisors approved the addition of Measure A, 0.50% sales and use tax, for consideration by the voters on the November 5, 2024 ballot. The replacement measure — officially called the Affordable Housing, Homelessness Solutions and Prevention Now measure — qualified for the ballot after backers collected more than valid 390,000 signatures. This effort was led by a citizen's coalition called the Our Future LA Coalition; The United Way of Greater Los Angeles has largely taken on the spokesperson role for the group. As a citizen initiative, the measure will require more than 50% for approval, but less than a typical 2/3 special tax threshold.

**DISCUSSION**

The current sales tax rate in Glendora, as with many LA County cities, is 10.25%, and is broken down in the table that follows.

<b>Agency</b>	<b>Tax Rate</b>
State of California	6.00%
LA County Transportation (Prop A & C, Measure M & R)	2.25%
LA County Measure H (Homeless)	0.25%
City of Glendora (includes Measure E)	1.75%
<b>Total</b>	<b>10.25%</b>

To ensure that the revenues generated in Glendora benefit the local community, the City Council can adopt a resolution for an ordinance to be submitted to Glendora voters. This proposal aims to capture the 0.25% that will be available once the County’s Measure H sales tax ends in September 2027 or if it is repealed before. Taking local capture and control of this tax back from the County will help protect and improve City initiatives and programs, including public safety, infrastructure maintenance, and community quality of life measures.

Measure A is a countywide initiative, therefore the City has no control or influence over this ballot measure. Unfortunately, the ballot measure results will affect the tax rate of any cities that fall under the Los Angeles County jurisdiction, including Glendora. While Los Angeles County tax initiatives impact the total tax rate in Glendora, the focus here is not the County's Measure A proposal, but rather the opportunity Measure A afford the City to capture the 0.25% previously secured by Measure H.

If adopted by the City Council, an ordinance would be submitted to Glendora voters at the General Municipal Election on November 5, 2024, to amend the City's local Transactions and Use Tax with the following proposal:

### **Draft Ballot Question**

*Upon the sunset or repeal of the County of Los Angeles' Measure H, to maintain and enhance existing City services including public safety, homeless, road/streets, and quality of life issues, shall the Measure be adopted approving an ordinance that replaces Measure H, by enacting a one-quarter percent (0.25%) transactions and use tax providing approximately \$3,000,000 annually in general revenue, to be levied until ended by the voters with all funds staying local, for Glendora?*

Consideration of the Amended Local Transactions and Use Tax (Sales Tax) Ballot Measure is intended to ensure that when the County's Measure H 0.25% tax becomes available, no other agencies can claim it. Instead, Glendora residents will have the opportunity to vote in favor of capturing the 0.25% tax for local control and community benefit, which is already being generated in Glendora but not currently benefiting the community. This measure will allow the tax to remain in Glendora for the residents' direct benefit. A yes vote on Glendora's local measure will not increase the current sales tax rate of 10.25% but will provide additional revenues to address quality of life issues, such as homelessness. If Measure A passes, it will increase the total sales tax to 10.50% or 10.75%, depending on the passage of the proposed City measure.

Other cities are also taking similar actions to capture the available sales tax once Measure H expires, including the cities of Azusa and South El Monte over the past week. If the City Council chooses not to include a local measure for Glendora to capture the 0.25% TUT (sales tax), or if Glendora voters do not approve the measure, other government agencies will be able to use the tax for county-wide or other citizen initiatives that may not benefit Glendora directly.

The deadline to submit a ballot measure for the November 5, 2024 election is August 9, 2024. In order to do so, the City Council must adopt the necessary resolutions to approve the placement of a local Glendora transactions and use tax amendment on the November 5<sup>th</sup> ballot. Staff and legal counsel are working on ballot measure language and with the California Department of Tax and Fee Administration (CDTFA) to ensure that if approved by voters, the amended tax will be legally implemented, and the authorization included in the attached Resolution (Attachment A) includes the authority of the City Clerk to make any changes to the text of the Ordinance or the Resolution as required to conform to any requirements of law.

### **FISCAL IMPACT**

Passage of a local sales tax measure would generate approximately \$3 million annually to the City's General Fund. With these funds, the City would continue to maintain and enhance public safety, more thoroughly address homelessness, expedite and expand the repair of potholes and rehabilitation of streets, and improve public facilities.

Glendora has generated approximately \$20 million for Measure H since 2017, but only 2.5% (\$495,500) of that amount has directly benefited the Glendora community. If Measure A is approved by voters, Glendora would generate approximately \$5.5 million annually for LA County, with no control or influence on how the funds are disbursed or utilized. If it is not, and the City Council does not move forward with a local sales tax measure, then another agency may place an initiative on the ballot to capture the Measure H sales tax once it sunsets.

### **ENVIRONMENTAL DETERMINATION**

There is no CEQA impact based on the recommendations included in this report.

Prepared By	Marie Ricci, Deputy City Manager
Concurs With	Not Applicable
Reviewed By	Moises Lopez, Assistant City Manager
Certified to Availability of Funds	Kyle Johnson, Finance Director/City Treasurer
Approved By	Adam Raymond, City Manager
Legal Review	Danny Aleshire, City Attorney
CEQA Review	Not Applicable

**ATTACHMENTS:**

- A. LA Times Article
- B. LA County Measure A Fact Sheet
- C. Proposed Ordinance (Exhibit A of Resolution Ballot Measure) (Proposed Measure Text)
- D. Resolution 2024 – XX Impartial Analysis
- E. Resolution 2024 – XX Ballot Measure & Consolidated Election
- F. Presentation



ELECTION 2024

Biden steps down

Biden endorses Harris

Harris' potential VP picks

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CALIFORNIA

# L.A. County half-cent homelessness sales tax heads toward November ballot



L.A. County voters will decide in November whether to approve a new half-cent sales tax for homeless services across the region. (Associated Press)

By **Rebecca Ellis**  
Staff Writer

June 25, 2024 3:47 PM PT

Los Angeles County supervisors voted Tuesday to send a measure to the November ballot that would double the county's homelessness sales tax to a half-cent to fund housing and homeless services.

If approved by voters, it would replace Measure H, a quarter-cent sales tax voters approved in 2017 that was set to sunset in 2027.



CALIFORNIA

**Los Angeles County supervisors endorse a spending plan for Measure H homelessness tax**

June 13, 2017

The replacement measure — officially called the Affordable Housing, Homelessness Solutions and Prevention Now measure — qualified for the ballot last week after backers collected more than 390,000 signatures. Dean Logan, the county’s registrar-recorder, estimated that roughly three-quarters of them were valid, more than enough to qualify the measure for the November ballot.

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On Tuesday, the board voted 4 to 0 to submit the measure to the ballot without making any changes. Supervisor Janice Hahn was not present.

“We’re nowhere near having enough housing for lower- or middle-income Angelenos,” Board Chair Lindsey Horvath said at Tuesday’s meeting. “There is no time to waste.”

The money from the tax, forecast to generate about \$1.2 billion annually, would go toward affordable housing, mental health care and substance abuse treatment, among other homeless services. The measure would also require programs funded by the tax to conduct audits and set targets to ensure the money's going to the initiatives most likely to get people off the street.

Supporters said at Tuesday's meeting that they had learned from Measure H and believed this newest sales tax would stretch the dollars more effectively. It would also make the tax indefinite, repealable only by a future vote.

"The crisis that we have today is not for the lack of trying," Miguel Santana, chief executive of the California Community Foundation, told the board. "This will provide long-term, systemic and accountable change."

Faced with constituents furious over the lack of progress on the homelessness crisis, the county supervisors touted the successes of Measure H, saying it had infused the county with cash that prevented more than 30,000 people from becoming homeless and placed more than 100,000 in permanent housing.

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"We have the receipts," Supervisor Holly Mitchell said.

The measure is backed by a coalition of housing providers and labor groups, including SEIU Local 721 and the Los Angeles County Federation of Labor. Yvonne Wheeler, president of the federation, told the supervisors she believed the tax would lead to more affordable housing for workers and better shield them from eviction.

No one spoke in opposition Tuesday, though some experts have predicted there could be anti-tax groups that come out against the measure.

“I want to remind you all that there is so much more work to be done to pass this in November,” Dexter O’Connell, a director with homeless service provider Safe Place for Youth, told the board.

### More to Read

**L.A. County supervisors reaffirm policy against jailing homeless people after anticamping high court ruling**

July 30, 2024



**After high court ruling, L.A. County supervisors to reaffirm policy against jailing homeless people**

July 29, 2024



**Should L.A. County expand to nine supervisors? Voters may decide in November**

July 3, 2024



Rebecca Ellis

Rebecca Ellis covers Los Angeles County government for the Los Angeles Times. Previously, she covered Portland city government for Oregon Public Broadcasting. Before OPB, Ellis wrote for the Miami Herald, freelanced for the Providence Journal and reported as a Kroc fellow at NPR in Washington, D.C. She graduated from Brown University in 2018. Ellis was a finalist for the Livingston Awards in 2022 for her investigation into abuses within Portland’s private security industry and in 2024 for an investigation into sexual abuse inside L.A. County’s juvenile halls.

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## **AFFORDABLE HOUSING, HOMELESSNESS SOLUTIONS, AND PREVENTION NOW TRANSACTIONS AND USE TAX ORDINANCE**

**This countywide citizens' initiative has qualified for the November 5, 2024 general election and will only take effect if approved by a majority of the voters voting in LA County**

### **PROPOSED TAX**

The proposed Ordinance, if enacted by the voters, would impose a ½ cent transactions and use tax ("sales tax") countywide to fund County homeless services and the Los Angeles County Affordable Housing Solutions Agency (the "Housing Agency") in accordance with the allocation methodology and provisions outlined below.

The ½ cent sales tax would replace the existing ¼ cent sales tax for County homeless services set to expire in 2027 (Measure H).

State law would exempt this new tax from the 2 percent cap on local sales tax.

### **OUTCOME GOALS**

The proposed Ordinance has five goals:

1. Increase the number of people moving from encampments into permanent housing to reduce unsheltered homelessness;
2. Reduce the number of people with mental illness and/or substance use disorders who experience homelessness;
3. Increase the number of people permanently leaving homelessness;
4. Prevent people from falling into homelessness; and
5. Increase the number of affordable housing units in Los Angeles County.

### **USE OF FUNDS**

The proceeds of this tax may be used to:

1. Reduce and prevent homelessness by funding programs and services that support physical and mental health care, emergency housing, permanent housing, job counseling, substance use disorder treatment, short-term rental subsidies, and related services;
2. Fund any lawful purpose of the Housing Agency;
3. Fund the construction of affordable housing by the Los Angeles County Development Authority ("LACDA");
4. Collect and analyze data to evaluate the effectiveness of programs funded by the tax imposed by the Ordinance; and
5. Reimburse the County for its reasonable costs to collect and distribute the tax imposed by the Ordinance.

### **ALLOCATION METHODOLOGY**

1. **60% to the County for Comprehensive Homelessness Services, the Local Solutions Fund, and Homelessness Solutions Innovations**
  - To provide standardized basic services to bring people inside and ensure that people have access to social services, medical care, and behavioral/mental health care, and on homelessness

prevention strategies.

At least 15% of the funds allocated shall be used for the Local Solutions Fund

- Allocate funds to cities, councils of governments, and/or the County on behalf of its unincorporated areas, for programs consistent with the purposes including but not limited to homelessness prevention, homelessness services, or affordable housing programs. Funds shall be distributed via a formula based on the point-in-time count and/or similar measures of people experiencing homelessness, as the Board of Supervisors determines in consultation with cities within the County.

At least 1.65% of the funds allocated shall be used for Homelessness Solutions Innovations

- To fund new strategies and demonstration projects designed to achieve the goals of the Ordinance. Funding may be used to incubate and test new ideas for future, larger-scale spending.

## **2. 1.25% to the County for Accountability, Data, and Research**

- To promote accountability, oversight, universal data, and outcome evaluation and to expand capacity for data collection and reporting by Funding Recipients, contractors, and service providers.

## **3. 3% to LACDA for Local Housing Production**

- For the development or preservation of housing in which each unit, exclusive of a manager's unit or units, is affordable to Lower Income Households.

## **4. 35.75% to the Housing Agency for Affordable Housing and Prevention**

- Including but not limited to: the construction of new affordable housing; affordable housing preservation; tenant protection and support programs; planning and technical assistance related to affordable housing and land use, including but not limited to supporting innovative solutions to reduce barriers to affordable housing and to accelerate its production and preservation; and other purposes as outlined in the Housing Agency's annual expenditure plan.

## **ACCOUNTABILITY MECHANISMS**

The Executive Committee shall evaluate progress toward goals and no later than April 1, 2025, the Executive Committee and Housing Agency shall each formulate baseline and target metrics based on input and recommendations from the Leadership Table; relevant County staff; and stakeholders, including service providers contracted to provide services like those to be funded by the tax imposed by the Ordinance, affordable housing developers, and renter protection organizations.

For each goal for which the target metric has not been achieved as of December 31, 2030, the Executive Committee shall make recommendations to the Board of Supervisors and the Housing Agency to redirect funds to or away from specific programs.

No later than October 1, 2031, the Executive Committee and the Housing Agency shall formulate new baseline and target metrics. In addition to any input that paragraph requires, the new baseline and target metrics shall be also informed by the annual evaluation agenda and prior program performance.

No later than October 1, 2031, the Executive Committee and the Housing Agency shall formulate new baseline and target metrics informed by the annual evaluation agenda and prior program performance. The Executive Committee shall evaluate progress towards these new metrics at least every five years thereafter and make recommendations to the Board of Supervisors and the Housing Agency.

The County shall establish and manage an annual evaluation agenda to spur innovation and improvement; establish metrics that consider the feasibility of data collection and connection to the goals of the Ordinance;

conduct audits focused on the reduction of homelessness and other goals of the Ordinance; require funding recipients to report expenditures in a uniform manner; and adopt a regional plan.

The County shall hold two public listening and learning sessions each year to report on available data on perceived and emerging homelessness service and affordable housing needs in the County, and engage in ongoing community education efforts.

Each Funding Recipient shall provide the Chief Executive Officer a report by October 1 of each year stating: the amounts of tax that Funding Recipient collected and spent in the previous fiscal year; the status of any project or work of that Funding Recipient funded by the proceeds of the tax; and the funds carried over from previous years and to be carried over to future years.

The Auditor-Controller shall annually prepare and transmit to the Board of Supervisors and Housing Agency a report on all receipts and expenditures in the preceding fiscal year.

## PAYMENT RATES AND WAGES

All contracts funding social services positions, including, but not limited to, homelessness services and eviction prevention workers, financed by the tax shall:

- Set sufficient payment rates to enable contractors to pay wages aligned with public and private market conditions;
- Allow amendments, as needed, to provide that incentives and wage increases for cost of living similar to those offered to County staff and/or Los Angeles Homeless Services Authority staff are also available to service provider and prevention worker staff;
- Allow annual adjustments to reflect cost-of-living adjustments, increases in administrative allowances, and operational cost changes due to inflation or other factors;
- Be paid in a timely manner to prevent unnecessary cost increases borne by service providers; and
- Not result in displacement of public employees.

Multi-year contracts are encouraged to support system, service delivery, workforce, and nonprofit service provider stability.

By June 30, 2025, the County must establish a labor council with equal representation from organized labor and nonprofit social service provider leadership to make recommendations to the Board of Supervisors on compensation, wages and benefits, and appropriate pay ranges as compared to County employees performing similar work, including the feasibility of contracts for social services positions financed by tax meeting or exceeding area wage standards, pay equity for service provider staff, and the allowance of cost-of-living adjustments. Initial recommendations must be provided by June 30, 2026.

Every three years, the Chief Executive Officer shall conduct a review of current payment rates across service types to inform rate changes and, every five years, shall review current administrative rates allowed in service contracts compared with industry standards and best practices.

## CONSTRUCTION WORK

Construction or rehabilitation projects receiving funding or financing from the Ordinance are subject to State prevailing wage laws.

Projects of 40 or more units will be subject to a project labor agreement (either the City of Los Angeles' within the City, the County's, or other by agreement as authorized by the Ordinance).

## ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF GLENDORA, CALIFORNIA, ADDING A NEW CHAPTER 3.53 TO THE GLENDORA MUNICIPAL CODE TO ENACT A ONE-QUARTER PERCENT (0.25%) SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX, TO BE EFFECTIVE IN THE EVENT LOS ANGELES COUNTY MEASURE H IS REPEALED OR EXPIRES, WHICH SHALL BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

**THE CITY COUNCIL  
City of Glendora, California**

**WHEREAS**, pursuant to California Revenue and Taxation Code section 7285.9, the City of Glendora (“City”), is authorized, subject to approval by a majority vote of the qualified voters of the City voting in an election on the issue, to levy a transactions and use tax for general purposes pursuant to the Transaction and Use Tax Law; and

**WHEREAS**, pursuant to Article XIII C, section 2 and Elections Code section 10201, the City has determined to submit a proposition to enact an ordinance establishing a transactions and use tax to the voters at the City’s next general election; and

**WHEREAS**, pursuant to California Elections Code section 9222, the City Council has authority to place measures on the ballot to be considered at a General Municipal Election and desires to place a local funding measure on the ballot at the statewide general election held on November 5, 2024; and

**WHEREAS**, this Ordinance proposing a supplemental general transactions and use tax was approved by the City Council of the City on August 5, 2024 for placement on the ballot, and requires approval by a majority of the voters casting votes at the General Municipal Election on November 5, 2024; and

**WHEREAS**, the People of the City desire to add a new Chapter 3.53 to the Glendora Municipal Code establishing, effective after Los Angeles County’s Measure H is repealed or expires, a Supplemental General Transactions and Use Tax (“TUT”), on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one-quarter percent (0.25%).

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF GLENDORA AT THE NOVEMBER 5, 2024 GENERAL ELECTION DO HEREBY RESOLVE, DECLARE, AND ORDAIN AS FOLLOWS:**

**Section 1. Title and Text.** This Ordinance shall be known as the “Glendora Supplemental General Transactions and Use Tax”, the full text of which is set forth in Exhibit “A”, attached hereto and incorporated herein by reference. The Recitals set forth above, are hereby incorporated herein by this reference.

**Section 2. Approval by the City Council.** Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the City Council on August 5, 2024.

01240.0001/1003739.1

**Section 3. Approval by the Voters.** Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Glendora voting at the General Municipal Election of November 5, 2024. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

**Section 4. Operative Date.** The “Operative Date” for the TUT contained in this Ordinance shall not commence unless and until Los Angeles County Measure H is repealed or expires, as set forth herein.

**Section 5. Use of Tax Proceeds.** All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into the City’s General Fund, and may be used for any lawful purpose as designated by the City Council.

**Section 6. Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people of the City of Glendora hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

**Section 7. Appropriations Limit.** Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Glendora is increased to the maximum extent over the maximum period of time allowed by law consistent with the revenues generated by the TUT contained in this Ordinance.

**Section 8. Council Authority to Amend.** This is a City Council-sponsored initiative Ordinance which otherwise would only be subject to amendment by the voters of the City. However, pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this Ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

**Section 9. Execution.** If a majority of the voters of the City of Glendora voting at the General Municipal Election held on November 5, 2024, vote in favor of this Ordinance, then the Mayor shall sign this Ordinance.

**Section 10. Certification.** The City Clerk of the City shall certify that this Ordinance was passed, approved and adopted by the People of the City of Glendora, California, voting on the 5<sup>th</sup> day of November, 2024, and upon its adoption, the City Clerk is hereby authorized and directed to codify this Ordinance in the Glendora Municipal Code.

**PASSED, APPROVED, AND ADOPTED** by the People of the City of Glendora at an election held on the 5<sup>th</sup> day of November, 2024.

BY: \_\_\_\_\_  
 MENDELL L. THOMPSON  
 Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

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DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, Kathleen R. Sessman, City Clerk of the City of Glendora, do hereby certify that the foregoing Ordinance was introduced for first reading on the \_\_\_\_ day of August, 2024. Thereafter, said Ordinance was duly approved and adopted at a regular meeting of the City Council on the \_\_\_\_ day of December, 2024, by the following roll call vote:

AYES: MEMBERS:  
NOES: MEMBERS:  
ABSENT: MEMBERS:  
ABSTAIN: MEMBERS:

I further certify that said Ordinance was published as required by law in a newspaper of general circulation in the City of Glendora, California on the \_\_\_\_\_.

Dated:

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KATHLEEN R. SESSMAN  
City Clerk/Communications Director

**EXHIBIT “A”**

A new Chapter 3.53 is hereby added to the Glendora Municipal Code to read as follows:

“Chapter 3.53  
SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX

3.53.010 Title.

This ordinance shall be known as the “City of Glendora Supplemental General Transactions and Use Tax.” The City of Glendora hereinafter shall be called “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.53.020 Operative date.

The “Operative date” of the City of Glendora Supplemental General Transactions and Use Tax shall be the date that is ten (10) days after the day on which the City Council has declared that the voters of the City of Glendora have approved this ordinance; provided, however, the Operative date of this ordinance shall not commence until the date on which Los Angeles County Measure H is repealed or expires.

3.53.030 Purpose.

This ordinance is adopted to achieve the following, among other 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 7285.9 of Part 1.7 of Division 2 which authorizes the city to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- 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 and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent

with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

3.53.040 Contract with state.

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

3.53.050 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 1/4 of a cent per dollar (0.25%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.53.060 Place of sale.

For the purposes of this chapter, 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 one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.53.070 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 1/4 of a cent per dollar (0.25%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.53.080 Adoption of provisions of state law.

Except as otherwise provided in this chapter 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 chapter as though fully set forth herein.

3.53.090                    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 therefor. However, the substitution shall not be made when:

1.    The word “state” is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
2.    The result of that substitution would require action to be taken by or against this city or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.
3.    In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
  - a.    Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
  - b.    Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4.    In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B.        The word “city” shall be substituted for the word “state” in the phrase “retailer engaged in business in this state” in Section 6203 and in the definition of that phrase in Section 6203.

1.    The words “A retailer engaged in business in the city” 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 to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.53.100 Permit not required.

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

3.53.110 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:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
2. Sales of property to be used outside the city which is shipped to a point outside 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:
  - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under 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
  - b. With respect to commercial vehicles, by registration to a place of business out-of-city and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.
  5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this city of tangible personal property:
1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
  2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
  3. If the 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.
  4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.
  5. For the purposes of subparagraphs (3) and (4) 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.
  6. Except as provided in subparagraph (7), a retailer engaged in business in the city shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into 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 or meets the requirements of a retailer engaged in business in the city pursuant to section 3.53.090(B).

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

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

#### 3.53.120 Amendments.

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 use 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.

#### 3.53.130 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.

#### 3.53.140 Severability.

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

#### 3.53.150 Council Authority to Amend.

Pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

3.53.160 Effective date.

This chapter shall be effective ten (10) days after the date on which the City Council has declared that the voters of the City of Glendora have approved this ordinance by a vote of no less than a majority of the votes cast by the electors voting on the tax measure set forth in this chapter at that general municipal election to be held on November 5, 2024.

3.53.170 Termination date.

The authority to levy the tax imposed by this ordinance shall not expire unless terminated by lawful vote of the electorate or as required or authorized by law.



**RESOLUTION CC 2024-\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENDORA, CALIFORNIA, AUTHORIZING THE DRAFTING OF DIRECT ARGUMENTS, SETTING PRIORITIES FOR FILING WRITTEN ARGUMENT(S) AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS REGARDING A CITY MEASURE TO BE SUBMITTED AT THE NOVEMBER 5, 2024 GENERAL MUNICIPAL ELECTION**

**THE CITY COUNCIL  
City of Glendora, California**

**WHEREAS**, a General Municipal Election is to be held in the City of Glendora, California on November 5, 2024, at which there will be submitted to the voters the following ballot question, which will be submitted to the voters of the City of Glendora in connection with the consideration of a proposed ordinance which would add Chapter 3.53 to Title 3 of the Glendora Municipal Code thereby establishing an additional supplemental general transactions and use tax at the rate of 0.25%, (“Sales Tax Measure”):

<p>Upon the sunset or repeal of the County of Los Angeles’ Measure H, to maintain and enhance existing City services including public safety, homeless, road/streets, and quality of life issues, shall the Measure be adopted approving an ordinance that replaces Measure H, by enacting a one-quarter percent (0.25%) transactions and use tax providing approximately \$3,000,000 annually in general revenue, to be levied until ended by the voters with all funds staying local, for Glendora?</p>	<p>YES</p>
	<p>NO</p>

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

**Section 1. Primary Arguments.** That the City Council authorizes (i) the City Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the above Sales Tax Measure, (iii) a bona fide association of such citizens or (iv) any combination of voters and associations, to file a written argument in favor of or against the Measure, accompanied by the printed name(s) and signature(s) of the author(s) submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, and to change the argument until and including the date fixed below by the City Clerk, after which no arguments for or against the Sales Tax Measure may be submitted to the City Clerk.

The deadline to submit arguments for or against the Sales Tax Measure pursuant to this Resolution is declared by the City Clerk to be **August 16, 2024, at 5:00 p.m.** Each argument shall not exceed 300 words and shall be filed with the City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization,

the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.

**Section 2. Rebuttal Arguments.** Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the primary arguments for and against the Sales Tax Measure which will be printed and distributed to the voters, the Clerk shall send copies of the primary argument in favor of the Sales Tax Measure to the authors of the primary argument against, and copies of the primary argument against to the authors of the primary 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 27, 2024, at 5:00 p.m.** Rebuttal arguments shall be printed in the same manner as the primary arguments. Each rebuttal argument shall immediately follow the primary argument which it seeks to rebut.

**Section 3. Multiple Arguments.** In the event that more than one argument for or against the Sales Tax Measure is timely submitted, the City Council's duly appointed elections official shall give preference and priority first, to arguments submitted by a member of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth at California Elections Code section 9287.

**Section 4. Impartial Analysis.** The City Council hereby directs the City's designated elections official to transmit a copy of the Sales Tax Measure to the City Attorney. In accordance with California Elections Code § 9280, the City Attorney is hereby directed to prepare an impartial analysis of the Sales Tax Measure, not to exceed five hundred (500) words in length, showing the effect of the Sales Tax Measure on the existing law and the operation of the measure. The analysis shall include a statement indicating whether the Sales Tax Measure was placed on the ballot by a petition signed by the requisite number of voters or by the governing body of the city. In the event the entire text of the Sales Tax Measure is not printed on the ballot, nor in the voter information portion of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-point bold type, a legend substantially as follows: "The above statement is an impartial analysis of Ordinance No. \_\_\_\_ / or Measure \_\_\_\_\_. If you desire a copy of the ordinance or measure, please call the elections official's office at (626) 914-8210 and a copy will be mailed at no cost to you." The impartial analysis shall be filed by the date set by the City's designated elections official for the filing of primary arguments.

**Section 5. Distribution of Impartial Analysis and Arguments.** The City's designated elections official shall cause the City Attorney's Impartial Analysis, and duly selected arguments, to be printed and distributed to voters in accordance with State law regarding same.

**Section 6. Certification.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Glendora on this 5<sup>th</sup> day of August, 2024.

BY: \_\_\_\_\_  
 MENDELL L. THOMPSON  
 Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

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DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Glendora at a special meeting held on the \_\_\_\_ day of August, 2024, by the following vote:

AYES: MEMBERS:  
NOES: MEMBERS:  
ABSENT: MEMBERS:  
ABSTAIN: MEMBERS:

Dated:

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KATHLEEN R. SESSMAN  
City Clerk/Communications Director

**RESOLUTION CC 2024-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GLENDORA, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE CONSOLIDATED GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 5, 2024 FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX AT A RATE OF ONE-QUARTER PERCENT (0.25%); AND, IN ACCORDANCE THEREWITH, REQUESTING THE COUNTY OF LOS ANGELES TO CONSOLIDATE THE SUBMISSION OF THE MEASURE AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, WITH THE GENERAL ELECTION TO BE HELD ON THAT DATE PURSUANT TO SECTION 10403 OF THE ELECTIONS CODE**

**THE CITY COUNCIL  
City of Glendora, California**

**WHEREAS**, a General Municipal Election on November 5, 2024, has been called by the City of Glendora (“City”) pursuant to Resolution CC 2024-22, adopted by the City Council on May 28, 2024 for the purpose of electing council members as provided therein; and in connection therewith, the City Council adopted Resolution CC 2024-23 on May 28, 2024 in order to consolidate the General Municipal Election with the statewide general election to be held on November 5, 2024 and directing the County of Los Angeles County Clerk to administer the City’s General Municipal Election; and

**WHEREAS**, the Glendora City Council also desires to submit to the voters at the General Municipal Election a question relating to a sales tax measure as provided in this Resolution and the City Council further desires that the question relating to the sales tax measure be submitted to the voters as such consolidated election; and

**WHEREAS**, the City is authorized to levy a Transactions and Use Tax (“TUT”) for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIIC, section 2 of the California Constitution (“Proposition 218”); and

**WHEREAS**, pursuant to California Elections Code section 9222, the City Council has authority to place local measures on the ballot to be considered at a municipal election; and

**WHEREAS**, the City Council is authorized and directed by statute to submit to the voters the foregoing ballot measure, and the City Council therefore wishes to have the voters consider the same at the General Municipal Election to be held on November 5, 2024; and

**WHEREAS**, pursuant to Proposition 218 (California Constitution, Article XIIC, section 2(b)), the general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

**WHEREAS**, the sales tax measure proposed by this Resolution is intended to ensure that the City retains local control over local taxpayer dollars to be spent on City services and for the City to be self-reliant in the case of an emergency; and

**WHEREAS**, the funds generated by the proposed measure would enhance existing City services for the benefit of the Glendora residents, including public safety, homeless, road/streets, and quality of life issues; and

**WHEREAS**, California Revenue and Taxation Code section 7251.1 sets a combined limit of 2% on the total TUT that a county and any city within the county may levy, and Los Angeles County has, for many years, used 1% of the 2% limit by enacting Propositions A and C (which consisted of two special TUTs to fund Countywide transportation projects and services); and

**WHEREAS**, in March 2017, Los Angeles County voters enacted Measure H, an additional 0.25% special TUT for 10 years to fund Countywide programs and services to address homelessness; and

**WHEREAS**, County Measure H counts against the 2% statutory combined limit, effectively preventing cities such as Glendora from utilizing this funding for local community benefit; and

**WHEREAS**, as a result, since 2017, cities within Los Angeles County seeking to enact a TUT have been statutorily prevented from proposing no more than a 0.75% TUT to their voters, since Los Angeles County is currently using 1.25% of the statutory limit under Revenue and Taxation Code section 7251.1 between Propositions A and C and Measure H; and

**WHEREAS**, Measure H is scheduled to sunset by its own terms on September 30, 2027; and

**WHEREAS**, on June 25, 2024, the Los Angeles County Board of Supervisors placed a new measure on the November 5, 2024 General Election ballot that would enact a new 0.50% special TUT to fund Countywide programs and services to address homelessness (the “New County Measure”); and

**WHEREAS**, the New County Measure would repeal Measure H and, per special legislation, would not count against the 2% combined limit under Revenue and Taxation Code section 7251.1; and

**WHEREAS**, therefore, in the event the New County Measure passes or, otherwise, in the event County Measure H expires by its terms (i.e., on September 30, 2027), an additional 0.25% of taxation authority under the 2% combined limit will be available for Los Angeles County cities to enact citywide TUTs, which capture funding that would be locally controlled in cities such as Glendora for the benefit of city residents; and

**WHEREAS**, based upon the above, the City Council would like to submit to the voters at the November 5, 2024 General Municipal Election a sales tax measure that would commence either (i) upon the first day of the first calendar quarter more than 110 days after the General Municipal Election, in the event the New County Measure passes at such election, or otherwise (ii) upon the expiration of County Measure H, which would establish a supplemental, locally-controlled general TUT of one-quarter percent (0.25%) on the sale and/or use of all tangible personal property sold at

retail in the City until it is repealed by voters, as more specifically set forth in the attached proposed ordinance adding Chapter 3.53 to Title 3 of the City’s Municipal Code; and

**WHEREAS**, the one-quarter percent (0.25%) TUT is a general tax, the revenue of which will be placed in the City’s general fund and will be used to pay for general City services, including, but not limited to public safety services; youth and senior programs, City facility maintenance and homeless programs and services; and

**WHEREAS**, pursuant to Revenue and Taxation Code section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to place the Measure on the November 5, 2024 ballot, and the vote requirement for the Measure to pass is a majority (50%+1) of the qualified voters of the City at the General Municipal Election to be held on November 5, 2024 ; and

**WHEREAS**, the ordinance to be considered by the qualified voters and the terms of approval, collection, and use of the general TUT are described and provided for in the ordinance / measure attached hereto as Exhibit “A” (the “Measure”) which is incorporated herein by this reference, in accordance with all applicable laws.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GLENDORA:**

**SECTION 1.** The foregoing recitals are true and correct and are hereby incorporated and made an operative part of this Resolution.

**SECTION 2.** Pursuant to California Elections Code section 9222, Revenue and Taxation Code section 7285.9 and any other applicable requirements of the laws of the State of California relating to the City, the City Council, by a two-thirds (2/3) vote of all members, hereby orders the Measure to be submitted to the voters of the City at the General Municipal Election to be held on Tuesday, November 5, 2024.

**SECTION 3.** The City Council, pursuant to California Elections Code section 9222, hereby orders that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 5, 2024, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

Upon the sunset or repeal of the County of Los Angeles’ Measure H, to maintain and enhance existing City services including public safety, homeless, road/streets, and quality of life issues, shall the Measure be adopted approving an ordinance that replaces Measure H, by enacting a one-quarter percent (0.25%) transactions and use tax providing approximately \$3,000,000 annually in general revenue, to be levied until ended by the voters with all funds staying local, for Glendora?	<b>YES</b>
	<b>NO</b>

**SECTION 4.** The text of the proposed Measure is attached as Exhibit “A” to this Resolution, and the City Council hereby approves the Measure and the form thereof, and will adopt it in the normal manner for the adoption of ordinances. The City Clerk is hereby authorized and directed to make any changes to the text of the Measure or this Resolution as required to conform to any requirements of law.

**SECTION 5.** The City Clerk is authorized, instructed, and directed to procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION 6.** Pursuant to Elections Code section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the City Attorney in order to prepare an impartial analysis of the Measure, and the City Attorney shall transmit such impartial analysis to the City Clerk not later than the deadline for submittal of primary arguments for or against the Measure.

**SECTION 7.** Notice of the election is hereby given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

**SECTION 8.** Pursuant to Sections 10402 and 10403 of the Elections Code, the Los Angeles County Board of Supervisors is hereby requested to consent and agree to the consolidation of the submission of the Measure at the General Municipal Election with the election conducted by Los Angeles County to be held on Tuesday, November 5, 2024.

**SECTION 9.** The full text of the Measure shall not be printed in the voter information guide. A statement shall be printed on the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

**SECTION 10.** The City Clerk shall, not later than the 88th day prior to the General Municipal Election to be held on Tuesday, November 5, 2024, file with the Board of Supervisors and the Registrar of Voters of the County of Los Angeles, State of California, a certified copy of this Resolution.

**SECTION 11.** Pursuant to Elections Code section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk’s office of the specific dates that the examination period will run.

**SECTION 12.** The City Council hereby finds and determines that the Measure is not a “project” subject to the requirements of the California Environmental Quality Act (“CEQA”) (Public Resources Code Section §§ 21000 *et seq.*) as it relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment.

**SECTION 13.** The provisions of this Resolution are severable and if any provision of this Resolution is held invalid, that provision shall be severed from the Resolution and the remainder

of this Resolution shall continue in full force and effect, and not be affected by such invalidity.

**SECTION 14.** In the event of any conflict between the TUT proposed by the City Measure proposed herein, and any other sales tax measure proposed for adoption by any governmental agency within Los Angeles County, the City Measure proposed herein shall take precedence over any later-enacted sales tax measure, notwithstanding the fact that the City Measure may become operative at some point after the November 5, 2024 General Municipal Election; the date of adoption by the voters of the applicable measure shall control.

**SECTION 15.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions. This Resolution shall be effective immediately upon passage and adoption.

**SECTION 16.** The City Clerk shall certify to the adoption of this Resolution.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Glendora this 5<sup>th</sup> day of August, 2024.

BY: \_\_\_\_\_  
MENDELL L. THOMPSON  
Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

\_\_\_\_\_  
DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Glendora at a special meeting held on the \_\_\_ day of August, 2024, by the following vote:

AYES: MEMBERS:  
NOES: MEMBERS:  
ABSENT: MEMBERS:  
ABSTAIN: MEMBERS:

Dated:

\_\_\_\_\_  
KATHLEEN R. SESSMAN  
City Clerk/Communications Director

**Exhibit "A"**

**Supplemental General  
Transactions and Use Tax  
Ordinance**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF GLENDORA, CALIFORNIA, ADDING A NEW CHAPTER 3.53 TO THE GLENDORA MUNICIPAL CODE TO ENACT A ONE-QUARTER PERCENT (0.25%) SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX, TO BE EFFECTIVE IN THE EVENT LOS ANGELES COUNTY MEASURE H IS REPEALED OR EXPIRES, WHICH SHALL BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

**THE CITY COUNCIL  
City of Glendora, California**

**WHEREAS**, pursuant to California Revenue and Taxation Code section 7285.9, the City of Glendora (“City”), is authorized, subject to approval by a majority vote of the qualified voters of the City voting in an election on the issue, to levy a transactions and use tax for general purposes pursuant to the Transaction and Use Tax Law; and

**WHEREAS**, pursuant to Article XIII C, section 2 and Elections Code section 10201, the City has determined to submit a proposition to enact an ordinance establishing a transactions and use tax to the voters at the City’s next general election; and

**WHEREAS**, pursuant to California Elections Code section 9222, the City Council has authority to place measures on the ballot to be considered at a General Municipal Election and desires to place a local funding measure on the ballot at the statewide general election held on November 5, 2024; and

**WHEREAS**, this Ordinance proposing a supplemental general transactions and use tax was approved by the City Council of the City on August 5, 2024 for placement on the ballot, and requires approval by a majority of the voters casting votes at the General Municipal Election on November 5, 2024; and

**WHEREAS**, the People of the City desire to add a new Chapter 3.53 to the Glendora Municipal Code establishing, effective after Los Angeles County’s Measure H is repealed or expires, a Supplemental General Transactions and Use Tax (“TUT”), on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one-quarter percent (0.25%).

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF GLENDORA AT THE NOVEMBER 5, 2024 GENERAL ELECTION DO HEREBY RESOLVE, DECLARE, AND ORDAIN AS FOLLOWS:**

**Section 1. Title and Text.** This Ordinance shall be known as the “Glendora Supplemental General Transactions and Use Tax”, the full text of which is set forth in Exhibit “A”, attached hereto and incorporated herein by reference. The Recitals set forth above, are hereby incorporated herein by this reference.

**Section 2. Approval by the City Council.** Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the City Council on August 5, 2024.

01240.0001/1003787.1

**Section 3. Approval by the Voters.** Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Glendora voting at the General Municipal Election of November 5, 2024. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

**Section 4. Operative Date.** The “Operative Date” for the TUT contained in this Ordinance shall not commence unless and until Los Angeles County Measure H is repealed or expires, as set forth herein.

**Section 5. Use of Tax Proceeds.** All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into the City’s General Fund, and may be used for any lawful purpose as designated by the City Council.

**Section 6. Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people of the City of Glendora hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

**Section 7. Appropriations Limit.** Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Glendora is increased to the maximum extent over the maximum period of time allowed by law consistent with the revenues generated by the TUT contained in this Ordinance.

**Section 8. Council Authority to Amend.** This is a City Council-sponsored initiative Ordinance which otherwise would only be subject to amendment by the voters of the City. However, pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this Ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

**Section 9. Execution.** If a majority of the voters of the City of Glendora voting at the General Municipal Election held on November 5, 2024, vote in favor of this Ordinance, then the Mayor shall sign this Ordinance.

**Section 10. Certification.** The City Clerk of the City shall certify that this Ordinance was passed, approved and adopted by the People of the City of Glendora, California, voting on the 5<sup>th</sup> day of November, 2024, and upon its adoption, the City Clerk is hereby authorized and directed to codify this Ordinance in the Glendora Municipal Code.

**PASSED, APPROVED, AND ADOPTED** by the People of the City of Glendora at an election held on the 5<sup>th</sup> day of November, 2024.

BY: \_\_\_\_\_  
 MENDELL L. THOMPSON  
 Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

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DANNY ALESHIRE  
City Attorney

**CERTIFICATION**

I, Kathleen R. Sessman, City Clerk of the City of Glendora, do hereby certify that the foregoing Ordinance was introduced for first reading on the \_\_\_\_ day of August, 2024. Thereafter, said Ordinance was duly approved and adopted at a regular meeting of the City Council on the \_\_\_\_ day of December, 2024, by the following roll call vote:

AYES: MEMBERS:  
NOES: MEMBERS:  
ABSENT: MEMBERS:  
ABSTAIN: MEMBERS:

I further certify that said Ordinance was published as required by law in a newspaper of general circulation in the City of Glendora, California on the \_\_\_\_\_.

Dated:

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KATHLEEN R. SESSMAN  
City Clerk/Communications Director

**EXHIBIT “A”**

A new Chapter 3.53 is hereby added to the Glendora Municipal Code to read as follows:

“Chapter 3.53  
SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX

3.53.010 Title.

This ordinance shall be known as the “City of Glendora Supplemental General Transactions and Use Tax.” The City of Glendora hereinafter shall be called “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.53.020 Operative date.

The “Operative date” of the City of Glendora Supplemental General Transactions and Use Tax shall be the date that is ten (10) days after the day on which the City Council has declared that the voters of the City of Glendora have approved this ordinance; provided, however, the Operative date of this ordinance shall not commence until the date on which Los Angeles County Measure H is repealed or expires.

3.53.030 Purpose.

This ordinance is adopted to achieve the following, among other 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 7285.9 of Part 1.7 of Division 2 which authorizes the city to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- 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 and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent

with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

3.53.040 Contract with state.

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

3.53.050 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 1/4 of a cent per dollar (0.25%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.53.060 Place of sale.

For the purposes of this chapter, 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 one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.53.070 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 1/4 of a cent per dollar (0.25%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.53.080 Adoption of provisions of state law.

Except as otherwise provided in this chapter 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 chapter as though fully set forth herein.

3.53.090                    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 therefor. However, the substitution shall not be made when:

1.    The word “state” is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
2.    The result of that substitution would require action to be taken by or against this city or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.
3.    In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
  - a.    Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
  - b.    Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4.    In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B.        The word “city” shall be substituted for the word “state” in the phrase “retailer engaged in business in this state” in Section 6203 and in the definition of that phrase in Section 6203.

1.    The words “A retailer engaged in business in the city” 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 to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.53.100 Permit not required.

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

3.53.110 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:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
2. Sales of property to be used outside the city which is shipped to a point outside 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:
  - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under 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
  - b. With respect to commercial vehicles, by registration to a place of business out-of-city and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.
  5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this city of tangible personal property:
1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
  2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
  3. If the 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.
  4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.
  5. For the purposes of subparagraphs (3) and (4) 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.
  6. Except as provided in subparagraph (7), a retailer engaged in business in the city shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into 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 or meets the requirements of a retailer engaged in business in the city pursuant to section 3.53.090(B).

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

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

#### 3.53.120 Amendments.

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 use 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.

#### 3.53.130 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.

#### 3.53.140 Severability.

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

#### 3.53.150 Council Authority to Amend.

Pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

3.53.160           Effective date.

This chapter shall be effective ten (10) days after the date on which the City Council has declared that the voters of the City of Glendora have approved this ordinance by a vote of no less than a majority of the votes cast by the electors voting on the tax measure set forth in this chapter at that general municipal election to be held on November 5, 2024.

3.53.170           Termination date.

The authority to levy the tax imposed by this ordinance shall not expire unless terminated by lawful vote of the electorate or as required or authorized by law.

*Glendora*

SPECIAL CITY COUNCIL MEETING

AUGUST 5, 2024

ADAM RAYMOND, CITY MANAGER

# HOMELESS PROGRAMS

- Added staffing in Recreation and Human Services and police Departments (6.5 FTEs)
- Contractual agreements with Ocean Blue (hazardous waste) and Athens (trash) to address encampments.
- Contractual agreement with LA-CADA to provide robust homeless services
- Utilization of City funds to house homeless individuals/families in local hotels and motels - over 1,500 room nights.
- Established partnerships with the COG, LAHSA, DMH, and others to provide services to Glendora's homeless community.
- Purchased a van to assist people with their personal belongings and necessary trips (e.g. DMV, doctor).
- Purchased a 2-acre site, remediated environmental issues and demolished existing buildings (~\$7 million) for a future homeless and affordable project.
- GMC changes to clarify anti-camping, encampments in high fire hazard severity zones, and bulky items that impact critical right-of-way access.
- Conducted two City-specific census' outside of the point-in-time counts provided by Los Angeles County.
- Conducted a citywide, scientific community survey on homelessness to better understand the community's needs, expectations and information gaps.

# MEASURE H

## COUNTY BOARD OF SUPERVISORS DECLARED A STATE OF EMERGENCY ON HOMELESSNESS ON DECEMBER 6, 2016

- Adopted an ordinance placing Measure H, a countywide quarter-cent (0.25%) sales and use tax, on the ballot
- Passed with 69.34% of the vote (March 2017)



# MEASURE H

ORIGINALLY ESTIMATED TO BRING IN \$3.5 BILLION OVER 10-YEARS; ANNUAL REVENUES NOW EXCEED \$520 MILLION

- To date, Glendora has generated approximately \$20 million in Measure H funding.
- Glendora has received \$495,000 in Measure H funding (2.5% of generated funds)
  - \$140,500 shared with other agencies
  - Spent more than \$10 million in the past five years on homeless related services (not including property)



# MEASURE A

*THE AFFORDABLE HOUSING, HOMELESSNESS SOLUTIONS AND PREVENTION NOW MEASURE IS A HALF-CENT (0.50%) SALES AND USE TAX, THAT WOULD REPEAL AND REPLACE MEASURE H*

- Tax would apply indefinitely
- Required approval of AB 1679 to exceed 2% local agency cap
- Qualified for the ballot with more than 390,000 signatures
- Measure will require 50% +1, less than 2/3
- Placed on November Ballot by the LA County BOS on June 25, 2024
- The United Way of Greater Los Angeles is the lead agency from a public communication standpoint



# MEASURE A

## PER COUNTY HANDOUT ON MEASURE A

- 60% to the County for Comprehensive Homelessness Services, the Local Solutions Fund, and Homelessness Solutions Innovations
  - 15% of the 60% to local agencies based on the point-in-time counts (9% total)
  - Point-in-time counts are done by the County, through LASHA, and are not accurate at a city level
- 1.25% to the County for Accountability, Data, and Research
- 3% to LACDA for Local Housing Production
- 35.75% to the Housing Agency for Affordable Housing and Prevention

# TAX RATES

AGENCY	TAX RATE
State of California	6.00%
LA County Transportation (Prop A & C, Measure M & R)	2.25%
LA County Measure H (Homeless)	0.25%
City of Glendora (includes Measure E)	1.75%
<b>Total</b>	<b>10.25%</b>

## AB 1679 (Santiago D) Transactions and use taxes: County of Los Angeles: Homelessness (October 2023)

- Cities and counties, subject to certain limitations and approval requirements, may levy a transactions and use tax not exceed 2% in total.
- Legislation authorized the County of Los Angeles to impose a transactions and use tax at a rate of no more than 0.50% that, in combination with other transactions and use taxes, would exceed rate limit of 2%
- The bill would also require all revenue from the tax to be dedicated to addressing and preventing homelessness, and would require the repeal of Measure H.
- The bill specifies that a transactions and use tax established pursuant to its provisions would not be considered for purposes of the 2% combined rate limitation.



# POSSIBLE GLENDORA MEASURE

IN ORDER TO CAPTURE THE 0.25% SALES TAX CURRENTLY UTILIZED BY MEASURE H, THE CITY CAN PROPOSE ITS OWN MEASURE

- November 2024 Election – must be received/approved by the County of Los Angeles by August 9, 2024
- Effective upon the sunset or repeal of Measure H
- Generate approximately \$3 million annually
- Would prevent another agency from taking the last available amount within the 2% cap
- General tax with categorical spending at the discretion of the City Council
- Builds upon the promises made, promises kept framework of Measure E that has greatly benefited the community
- Ensures the City gets funding that it can utilize to address homelessness, public safety, streets/roads and other quality of life needs



# SAMPLE SPENDING PLAN

## SUBJECT TO CITY COUNCIL DIRECTION

- \$1 million for new homeless services, including limited duration housing
- \$500,000 for three additional community impact team police officers
- \$750,000 in additional slurry seal and street paving
- \$750,000 to offset a portion of the existing homeless expenses to limit service reductions to the community



# SAMPLE BALLOT QUESTION

*Upon the sunset or repeal of the County of Los Angeles' Measure H, to maintain and enhance existing City services including public safety, homeless, road/streets, and quality of life issues, shall the Measure be adopted approving an ordinance that replaces Measure H, by enacting a one-quarter percent (0.25%) transactions and use tax providing approximately \$3,000,000 annually in general revenue, to be levied until ended by the voters with all funds staying local, for Glendora?*

The logo for the City of Glendora, featuring the word "Glendora" in a stylized, cursive font.

# IMPACTS OF PROPOSED MEASURES

## CITY OF GLENDORA MEASURE

		PASS <input checked="" type="checkbox"/>	FAIL <input type="checkbox"/>
MEASURE A			
PASS <input checked="" type="checkbox"/>		<b>10.75%</b>	<b>10.50%*</b>
FAIL <input type="checkbox"/>		<b>10.25%</b>	<b>10.25%</b>

**\*If a City measure fails and Measure A passes, another local agency can take the 0.25%.**



# RECOMMENDATIONS

## That the City Council:

1. Receive and discuss an update on Measure H and Measure A;
2. Provide direction, if applicable, to staff on ballot language to be placed in Resolutions adopting a Supplemental General Local Transactions and Use Tax for the November 5, 2024 Ballot;
3. Conduct First Reading and Introduction of Ordinance XX, adding a new Chapter 3.53 to the Glendora Municipal Code to enact a one-quarter percent (0.25%) Supplemental General Transactions and Use Tax, to be effective in the event Los Angeles County Measure H is repealed or expires, which shall be administered by the California Department of Tax and Fee Administration;
4. Adopt Resolution 2024 -XX, Authorizing the drafting of direct arguments, setting priorities for filing written argument(s) and directing the City Attorney to prepare an impartial analysis regarding a City Measure to be submitted at the November 5, 2024 General Municipal Election;
5. Adopt Resolution 2024-XX, calling for the placement of a General Tax Measure on the ballot for the consolidated General Municipal Election to be held on November 5, 2024 for the submission to the qualified voters of an Ordinance to enact a Supplemental General Transactions and Use Tax at a rate of one-quarter percent (0.25%); and in accordance therewith, requesting the County of Los Angeles to consolidate the submission of the Measure at the General Municipal Election to be held on November 5, 2024, with the General Election to be held on that date pursuant to Section §10403 of the Elections Code; and
6. Authorize staff to make changes to the proposed ordinance and resolutions, as necessary, to ensure compliance with various requirements from the County of Los Angeles Registrar of Voters and the California Department of Tax and Fee Administration

# SALES TAX BREAK DOWN

State of California	Rate
General Fund	3.9375%
Public Safety Local Criminal Justice Activities	0.50%
Local Health & Social Services Programs	0.50%
Local Revenue Fund	1.0625%
<b>Total</b>	<b>6.00%</b>

County of LA	Rate
Transportation Fund	0.25%
Proposition A (1980)	0.50%
Proposition C (1990)	0.50%
Measure R (2008)	0.50%
Measure M (2017)	0.50%
Measure H (2017)	0.25%
<b>Total</b>	<b>2.50%</b>

City of Glendora	Rate
General Fund	1.00%
Measure E (2018)	0.75%
<b>Total</b>	<b>1.75%</b>



# LOS ANGELES COUNTY SALES TAX

Agency	Rate	FY 2023 Annual Revenue
State of California	6.00%	\$66,871,553
County of Los Angeles	2.50%	\$27,863,147
City of Glendora	1.75%	\$19,504,203
<b>Total Sales Tax</b>	<b>10.25%</b>	<b>\$114,238,903</b>



# LA COUNTY TAX RATES BY CITY

Los Angeles County		
Rate	# of Cities	% of Total
9.50%	33	37%
10.00%	7	8%
10.25%	48	54%
10.50%	1	1%
<b>Total</b>	<b>89*</b>	

San Gabriel Valley		
Rate	# of Cities	% of Total
9.50%	5	21%
10.00%	1	4%
10.25%	17	71%
10.50%	1	4%
<b>Total</b>	<b>24</b>	

\*Includes County of Los Angeles

