

ORDINANCE NO. 2014-420

**AN ORDINANCE OF THE CITY OF GUADALUPE REPEALING
CHAPTER 5.04 OF TITLE 5 OF THE GUADALUPE MUNICIPAL CODE
AND ENACTING A NEW CHAPTER 5.04 ESTABLISHING A GENERAL
BUSINESS TAX CERTIFICATE BASED ON GROSS RECEIPTS**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GUADALUPE AND THE
VOTERS OF THE CITY OF GUADALUPE, AS FOLLOWS:**

SECTION 1. FINDINGS

A. One of the primary roles of City government is to provide vital public services such as police and fire protection; street and sidewalk maintenance; pothole repair; parks and recreation programs and facilities; and many other essential city services.

B. Over the past decade, the state of California has taken millions of dollars, and will continue to take money away in coming years, from the City of Guadalupe – money that would otherwise be spent on essential City services.

C. The City's revenue for such vital services comes primarily from property tax and sales tax, with additional revenues coming from the licensing of local businesses.

E. The cost to continue to provide these vital services at current levels of service exceeds the amount of funds and revenues generated from all other sources of income available for such purpose. The imposition of a business certificate tax, based on a business's gross receipts, in the amount of fifty cents for every one thousand dollars of gross receipts, as more fully described and set forth below, is necessary to maintain public good, welfare, and safety.

F. The City must either generate additional revenue or begin making significant cuts to essential City services.

G. **A local finance measure gives Guadalupe residents local control.** Every penny generated by the measure stays in Guadalupe to be used for the needs and services of our residents and the City.

H. The imposition of such a tax will assist the City in providing essential services to occupants of residential and commercial real property throughout the City.

SECTION 2. AMENDMENT OF CODE.

Guadalupe Municipal Code Title 5 is hereby amended to repeal the existing Chapter 5.04, replacing it with a new Chapter 5.04 to read as follows:

5.04.100 Purpose.

The provisions of this chapter are enacted solely to raise revenue for general municipal purposes and are not intended for regulation.

Measure W2014.

5.04.110 Business tax certificates required.

A. Business taxes are hereby imposed upon all businesses, professions, trades, vocations, enterprises, establishments, occupations, or callings conducting business in the city to which a business tax may lawfully apply, in the amount of fifty cents per thousand dollars of gross receipts. It shall be unlawful for any person to transact and carry on any business, trade, vocation, enterprise, establishment, occupation, or calling in the city not otherwise exempt without first having procured a business tax certificate from the city or complying with all of the applicable provisions of this chapter.

B. The business tax certificate shall be evidence only of the fact that such business tax has been paid. Neither the payment of the business tax nor the possession of the business tax certificate shall authorize, permit, or allow the doing of any act which the person paying or holding such business tax certificate would not otherwise be entitled to do; nor shall it be construed as permission to conduct or carry on a business at any place within the city where the conducting or carrying on of such business is prohibited or fails to comply with the city's zoning, planning, or building regulations, nor shall it be construed as permission to conduct or carry on a business in such a manner as to create or maintain a nuisance.

5.04.120 Exemptions.

The following persons and organizations are exempt from the provisions of this chapter:

A. Minors Under the Age of 18. Businesses owned and conducted by minors under the age of eighteen years shall be exempt from the business tax provisions of this chapter where all of the following conditions exist and legal documentation is provided to support that:

1. All persons engaged in the operation of the business are under the age of eighteen years.

2. All persons engaged in the operation of the business have a bona fide ownership interest in the business.

B. Charitable, Religious, and Nonprofit Organizations.

1. Organization activities. The provisions of this chapter shall not be deemed or construed to require the payment of a business tax to conduct, manage, or carry on any business, occupation, or activity of any institution or organization recognized by a tax board of the state with a "Statement of Domestic Non Profit Organization" or the Internal Revenue Service of the United States which is conducted wholly for the benefit of charitable, religious, or nonprofit purposes and from which profit is not derived, either directly or indirectly, by any person.

2. Nonexempt activities. The exemption provisions of this section shall not be construed to extend to any person, business, corporation, or organization receiving a fee, wage, stipend, salary, remuneration, compensation, or pay for the performance of any business, occupation, or activity related to exempt organization activities. Any such person, business, corporation, or organization shall be subject to the business tax provisions of this chapter and shall obtain the business tax certificate prior to any business, occupation, or activity being undertaken.

C. Conflicts With Federal and State Laws or Contractual Agreements. The provisions of this chapter shall not be construed to require a person to obtain a business tax certificate prior to doing business within the city if such requirement conflicts with the applicable statutes, laws, or constitution of the United States or the State of California or other contractual obligations or franchise agreements. The finance director may

develop administrative guidelines concerning exemptions, apportionment, and any other matters which she or he or she determines as necessary for the lawful and effective implementation of this chapter.

5.04.130 Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

A. "Business" shall mean and include professions, trades, vocations, rentals, leases, enterprises, establishments, and occupations and all and every kind of calling, any of which is conducted for the purpose of earning in whole, or in part, a profit or livelihood, whether or not a profit or a livelihood actually is earned thereby, whether paid in money, goods, labor, or otherwise, and whether or not the business has a fixed place of business in the city.

B. "Finance director" shall mean the individual designated by the city administrator to collect business taxes pursuant to the provisions of this chapter.

C. "Gross receipts" shall mean and include the total amounts actually received or receivable from sales, services, rentals, or leases in the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or a credit allowed, whether or not such act or service is done as a part of, or in connection with, the sale or rental of materials, property (real or personal), goods, wares, or merchandise. Included in "gross receipts" shall be receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, rented or leased, the cost of the materials used, labor and service costs, interest paid or payable, or losses or other expenses whatsoever.

Excluded from "gross receipts" shall be the following:

1. Cash discounts allowed and taken on sales;
2. Credit allowed on property accepted as a part of the purchase price in which property may later be sold;
3. Any tax required by law to be included in, or added to, the purchase price and collected from the consumer or purchaser;
4. Such part of the sales price of property returned by purchasers upon the rescission of the sales contract as is refunded, either in cash or by credit;
5. Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom the amounts were collected;
6. Receipts of refundable deposits, except that refundable deposits forfeited and taken into the income of the business shall not be excluded;
7. As to a real estate transaction, the sales price of the real estate sold for the account of others, except that portion which represents commission or other income;
8. Income from businesses that perform the function of agent or broker, except that portion of income which represents commission or other income to the agent or broker;
9. As to a retail gasoline dealer, a portion of the receipts of the dealer from the sales of motor vehicle fuels equal to the amount of motor vehicle fuel license tax imposed.
10. As to retail gasoline dealer, any special motor fuel taxes if paid by the dealer or collected by the dealer from the consumer or purchaser.

D. "Person" shall mean and include all domestic and foreign corporations, associations, syndicates, joint-stock corporations, partnerships of every kind, clubs, Massachusetts trust, business, and other common law trusts, societies, and individuals transacting and carrying on any business in the city, other than an employee.

E. "Sworn statement" shall mean an affidavit sworn to before a person authorized to take oaths or a declaration or certification made under the penalty of perjury.

F. "Gross receipts subject to the business tax" shall be that portion of gross receipts relating to business conducted within the city. For businesses with their headquarters located within the city of Guadalupe, their total gross receipts shall be deemed to be related to business conducted within the city unless an apportionment of gross receipts is requested by the business pursuant to Section 5.04.580 of this chapter.

Article II. Tax Amounts

5.04.200 Tax basis.

The amount of the business tax to be paid by the applicant is to be measured by gross receipts from the preceding completed calendar or fiscal year. For a new business, which has no gross receipt history, the applicant is required to pay the minimum tax.

5.04.210 Tax rate.

The tax rate for all businesses shall be fifty cents per thousand dollars of gross receipts. This rate shall be applied in thousand-dollar increments, and gross income shall be rounded to the next highest thousand-dollar interval for the computation of the business tax.

5.04.220 Minimum tax.

The minimum tax that shall be paid by any home occupation business or business with with no fixed place of business within the city of Guadalupe will be one hundred dollars (\$100.00), The minimum tax that shall be paid by any business with a fixed place of business within the city of Guadalupe, will be two hundred dollars (\$200.00), These amounts represent the minimum cost to the city of issuing or renewing the certificate.

Article III. Application and Renewal

5.04.300 Business tax certificate applications.

Every person required to have a business tax certificate pursuant to the provisions of this chapter shall make a written application to the finance director and submit the following information:

- A. The nature or kind of business for which the business tax certificate is requested;
- B. The place where the business is to be conducted and, if the business is not to be conducted at a permanent location, the residence address, identified as such, of the owners of the business;
- C. If the application is made for the issuance of a business tax certificate to a person to do business under a fictitious name, the names, social security numbers, and residence addresses of the owners of the business;
- D. If the application is made for the issuance of a business tax certificate to a corporation or partnership, the names, franchise tax number, and residence addresses of the officers or partners thereof; and
- E. Any further information that the federal or state taxing authority or the finance director may require to enable the issuance of the business tax certificate.

5.04.310 Business tax certificate renewals.

A. In all cases, the applicant for the renewal of the business tax certificate required by the provisions of this chapter shall submit to the finance director a written statement, upon a form provided by the finance director, written under penalty of perjury or sworn to before a person authorized to administer oaths, setting forth the actual gross receipts earned the preceding calendar or fiscal year as reported to any federal or state taxing authority to which gross receipts are reported to enable the finance director to ascertain the amount of the business tax to be paid. Unless otherwise specifically provided, all annual business taxes required by the provisions of this chapter shall be due and payable on July 1st of each year and shall be delinquent on July 31st of each year.

B. No renewal of a business tax certificate shall be issued until payment in full of all delinquent business taxes, including accrued interest and applicable penalties thereon is received by the city. It shall be the responsibility of the applicant to ensure renewal of the business tax certificate.

Article IV. Business Tax Certificate Issuance

5.04.400 Content.

All business tax certificates required by the provisions of this chapter, unless otherwise provided in this chapter, shall be prepared and issued by the finance director upon the payment to the city of the proper amount of business tax. Each business tax certificate shall state upon the face thereof the following:

- A. The name of the person to whom the business tax certificate is issued.
- B. The type of business taxed.
- C. The location or address of the business taxes.
- D. The date of the expiration of the business tax certificate.
- E. That the business tax certificate when issued shall be the receipt for the business tax paid to the city.
- F. That the possession of the business tax certificate shall not authorize, permit, or allow the person to do any act which such person would not otherwise be lawfully entitled to do.

5.04.410 Posting and keeping.

All business tax certificates issued pursuant to the provisions of this chapter shall be posted and kept in the following manner:

- A. Any persons transacting and carrying on business at a permanent location in the city shall keep such business tax certificate posted in a conspicuous place upon the premises where such business is carried on.
- B. Any persons transacting and carrying on business, but not operating at a permanent location in the city, shall keep such business tax certificate upon them at all times while transacting and carrying on such business.

5.04.420 Duplicates.

A duplicate business tax certificate may be issued by the finance director to replace any business tax certificate previously issued pursuant to the provisions of this chapter, which business tax certificate has been lost or destroyed, upon the filing of a statement of such fact and the payment of a duplicate fee set by resolution of the city council.

5.04.430 Branch establishments.

A separate business tax certificate shall be issued for each branch establishment or location of business; provided, however, warehouses and distributing plants used in connection with, and incidental to, a business taxed pursuant to the provisions of this chapter shall not be deemed to be separate places of businesses or branch establishments; and provided, further, any person conducting two or more types of businesses at the same location and under the same management, or at different locations, but which businesses use a single set or integrated set of books and records, may elect to pay only one business tax calculated on all the gross receipts of the businesses, except that a fee set by resolution of the city council shall be paid upon issuance for each additional branch or location.

5.04.440 Change of location.

No business tax certificate issued pursuant to the provisions of this chapter shall be transferable; provided, however, where a business tax certificate is issued for a person to transact and carry on a business at a particular place, such person, upon an application therefor and the payment of a fee set by resolution of the city council, may have the business tax certificate reissued for transacting and carrying on of such business under such business tax certificate at some other location to which it is to be moved.

Article V. Administration

5.04.500 Certification of records.

A. Conclusiveness of Statements. No statement required by the provisions of this chapter shall be conclusive as to the matters set forth therein, nor shall the filing of such statements preclude the city from collecting by appropriate action such sums as are actually due and payable pursuant to the provisions of this chapter. Such statements and each of the several items therein contained shall be subject to certification by the finance director, the deputies of the finance director, or authorized employees or representatives of the city, who are hereby authorized to examine such books and records of any certificate holder or applicant for a business tax certificate as may be necessary in their judgment to verify or ascertain the amount of the business tax due.

B. Record Retention. All persons subject to the provisions of this chapter shall keep complete records of all business transactions and shall retain such records for examination by the finance director, the deputies of the finance director, or authorized employees or representatives of the city, and maintain them for a period of at least three years from the annual due date of the federal tax return or the city business tax return, whichever time period is greater. Records which shall be maintained for audit purposes shall include state and federal income tax returns, schedules and records included in such returns, and any and all work papers used to prepare such returns.

C. Examination of Records. All business tax certificate holders, applicants for business tax certificates, and persons engaged in business in the city are hereby required to permit an examination of such books and records for the purposes set forth in this section during regular business hours and at reasonable times.

D. Interest and Penalties. If, subsequent to the examination, it is determined that the business has been delinquent or has nonreported or under-reported gross receipts, thereby underpaying business taxes, the certificate holder shall pay to the city within ten days of notification of the determination of the amount of tax due, interest in the amount

of eight percent from the date the tax was due, and a penalty in the amount of the business tax due. Interest shall continue to accrue on the additional tax amount until such amount is paid in full.

A mistake made in stating the amount of the business tax shall not, in any case, prevent or prejudice the finance director from collecting what is actually due from any person or entity carrying on a trade, calling, profession, or occupation subject to a business tax under this chapter.

E. Determination of Tax Amounts Due. If any person subject to the tax imposed by this chapter fails to submit information required, or if the finance director is not satisfied with records and statements filed, the finance director shall determine the amount of the business tax due from such person by means of such information as may be obtainable and shall mail a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Guadalupe, California, postage prepaid, addressed to the person at their last-known address.

5.04.510 Information confidential.

It shall be unlawful for the finance director or designee, or any person having an administrative duty pursuant to the provisions of this chapter, to make known in any manner whatever the business affairs, operations, or financial information obtained by an investigation of the records of any person required to obtain a business tax certificate, or pay a business tax, or any other person visited or examined in the discharge of the official duty of the finance director, or of the amount or source of income, profits, losses, or expenditures, or any particular thereof, set forth in any statement or application, or amended statement or application, or copy of either, or in any book containing any abstract or particulars therein to be seen or examined by any person; provided, however, the provisions of this section shall not be construed to prevent:

A. Disclosure to, or the examination of records and equipment by, another city official, employee, or agent for the collection of taxes for the sole purpose of administering or enforcing the provisions of this chapter or collecting the business taxes imposed by the provisions of this chapter;

B. The disclosure of information to, or the examination of records by, federal or state officials, or the tax officials of another city or county, if the reciprocal arrangement exists, or to a grand jury or court of law upon a subpoena;

C. The disclosure of information and the results of examination or records or particular taxpayers, or relating to particular taxpayers, to a court of law for proceedings brought to determine the existence of the amount of any business tax liability of such particular taxpayers of the city;

D. The disclosure, after the filing of a written request to the effect, to the taxpayer, or to the taxpayer's successors, receivers, trustees, executors, administrators, assignees, or guarantors if directly interested, of information as to items included in the measure of any paid business tax, any unpaid business tax, or any amount of business tax required to be collected, including interest and penalties; further provided, however, that the city attorney shall approve each such disclosure, and the finance director or designee may refuse to make any disclosure referred to in this subsection when, in their opinion, the public interest would suffer thereby;

E. The disclosure of the names and business address of persons to whom business tax certificates have been issued and the general type and nature of their business;

F. The disclosure, by way of public meeting or otherwise, of such information as may be necessary to the city council in order to permit the city council to be fully advised as to the facts if a taxpayer files a claim for the refund of business taxes, or submits an offer of compromise with regard to a claim asserted against them by the city for business taxes, or when acting upon any other similar matter; and

G. The disclosure of general statistics regarding business taxes collected or business done in the city.

5.04.520 Finance director adjustment powers.

The finance director shall have the power, for good cause shown, and documented by the finance director as a permanent record:

- A. To extend the time for filing any required sworn statement;
- B. To waive any penalties which would otherwise have accrued;
- C. To adjust the amount of the business tax due;
- D. To make refunds or prorations of taxes paid.

5.04.530 Debt to city.

The amount of any business tax and penalty imposed by the provisions of this chapter shall be deemed a debt to the city. A suit may be brought against any person to enforce the collection of the debt described in this chapter in any court of competent jurisdiction. The conviction of any person for transacting any business without a certificate shall not excuse or exempt such person from payment of any license due or unpaid at the time of such conviction, and nothing herein shall prevent a criminal prosecution for any violation of the provisions of this chapter.

5.04.540 Delinquencies and penalties.

For failure to pay the business tax required by the provisions of this chapter prior to the delinquency date, the director of finance shall add a penalty. The amount of this penalty shall be set by resolution of the city council.

5.04.550 Enforcement.

A. Duties of the Finance Director and Chief of Police. It shall be the duty of the Finance Director to enforce each and all of the provisions of this chapter, and the chief of police shall render such assistance in such enforcement as may from time to time be required by the finance director.

B. Inspections. The finance director, in the exercise of the duties imposed by the provisions of this section, and acting through deputies or duly authorized assistants, shall have the right to enter and examine all places of business free of charge during normal business hours to ascertain whether the provisions of this chapter are being complied with.

C. Penalty for Violation. Any person who violates any provisions of Section 5.04.110 by transacting and carrying on any business, trade, vocation, enterprise, establishment, occupation, or calling in the city without first having procured a business tax certificate from the city or without complying with all of the applicable provisions of this chapter is guilty of an infraction and is subject to punishment as provided for in Chapter 1.08 of this municipal code.

5.04.560 Evidence of doing business.

When any person, by the use of a sign, circular, card, telephone book, newspaper, other publication, or advertising media, shall advertise, hold out, or represent that such person is in business in the city, or when any person holds an active license or permit issued by a government agency indicating that such person is conducting a business in the city, and such person fails to deny, by a sworn statement given to the finance director or designee, that such person is not conducting a business in the city after being requested to do so by the finance director or designee, then these facts shall be considered prima facie evidence that such person is conducting a business in the city.

5.04.570 Remedies cumulative.

All remedies prescribed by the provisions of this chapter shall be cumulative, and the use of one or more remedies by the city shall not bar the use of any other remedy for the purpose of enforcing the provisions of this chapter.

5.04.580 Apportionment.

When the business tax imposed by this chapter cannot be enforced without there being an apportionment according to the amount of business done in the city of Guadalupe, apportionment rules shall be established by the finance director. The finance director shall conduct an investigation and shall fix as the business tax for the applicant an amount that is reasonable and nondiscriminatory or, if a business tax has already been paid, shall order a refund of the amount over and above the business tax so affixed. In fixing the business tax to be charged, the finance director shall have the power to base the business tax upon a percentage of gross receipts, operating expenses, floor space, payroll, number of employees, business taxes paid to other cities, or any other measure which will assure that the business tax assessed shall be uniform with the amount of business done in the city of Guadalupe, or of businesses of a like nature, so long as the amount assessed does not exceed the business tax set forth in this chapter.

5.04.590. 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 city, or against any officer of the City, to prevent or enjoin the collection under this ordinance of any tax or any amount of tax required to be collected.

SECTION 3. USE OF TAX PROCEEDS.

All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into the City of Guadalupe General Fund, and may be used for any lawful purpose as designated by the City Council.

SECTION 4. SEVERABILITY.

If any provision of this ordinance 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.

SECTION 5. ELECTION REQUIRED.

The City Council, in approving this ordinance, declares the urgency of approving the ordinance pursuant to Government Code Section 36937(a) and (b), in that the ordinance relates to an election, and is necessary for the immediate preservation of the public peace, health or safety, because absent adoption as an

urgency ordinance, the ordinance will be approved after the date required by the County Recorder for submission of this ordinance for appearing on the November 2014 ballot. This ordinance shall not become operative unless and until a majority of the electors voting on this measure vote to approve the imposition of the tax at the general municipal election to be held on November 4, 2014.

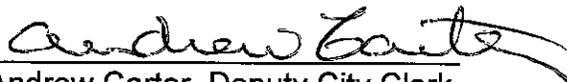
SECTION 6. EFFECTIVE DATE.

If this ordinance is approved by a majority of the electors voting on the issue at the November 4, 2014 general municipal election, pursuant to Elections Code Section 9217, the ordinance shall be become effective ten (10) days after the City Council accepts the certified results of the election.

ADOPTED at a regular meeting of the City Council held this 10th day of June, 2014 on motion of Councilmember **TUCKER**, seconded by Councilmember **RUBALCABA**, and on the following roll call vote, to wit:

AYES:	3	Councilmembers:	Romero, Rubalcaba, Tucker
NOES:	1	Councilmembers:	Sabedra
ABSENT:	0	Councilmembers:	
ABSTAIN:	1	Councilmembers:	Lizalde

ATTEST:


Andrew Carter, Deputy City Clerk


Frances A. Romero, Mayor

APPROVED AS TO FORM:


David M. Fleishman, City Attorney

CITY OF GUADALUPE
CITY ATTORNEY'S IMPARTIAL ANALYSIS FOR
MEASURE "____"

If approved by the voters, Measure "____", entitled "**The Guadalupe Public Service Preservation Business Tax Certificate Measure**", would amend the Guadalupe Municipal Code to establish a business tax certificate based on gross business receipts generated within the City. This measure would eliminate the current business license requirements in the municipal code and set the business tax certificate rate at fifty cents for every one thousand dollars of gross receipts, with a minimum tax certificate rate for specified businesses. At this rate, for example, a business generating \$300,000 in annual gross receipts would generate a tax of \$150 annually. The proposed business tax certificate would be imposed upon all businesses within the City, with limited exceptions.

This measure requires all proceeds of the tax to be deposited into the City's General Fund to be used for such general municipal governmental purposes as the City Council shall direct. Among such purposes are police and fire services, street maintenance and infrastructure improvements.

This measure would provide several enumerated exemptions and exclusions from the business tax certificate. It would further prohibit the issuance of any injunction to prohibit the collection of the tax. The ordinance proposed by this measure will only become effective if approved by a majority of those electors voting on the measure.

A YES vote approves the measure.

A NO vote rejects the measure

The above statement is an impartial analysis of Measure "____". If you desire a copy of the measure, please call the elections official's office at (805) 356-3891 and a copy will be mailed at no cost to you.

David Fleishman
City Attorney, City of Guadalupe

RESOLUTION NO. 2014-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY A MEASURE RELATING TO THE ESTABLISHMENT OF A BUSINESS TAX CERTIFICATE BASED ON GROSS RECEIPTS AT THE GENERAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 4, 2014, AND DIRECTING THE CITY ATTORNEY TO PREPARE IMPARTIAL ANALYSIS THEREOF

WHEREAS, the City Council of the City of Guadalupe has by Resolution No. 2014-31 called for a general municipal election to be held on November 4, 2014; and

WHEREAS, the City Council has the authority under Elections Code Section 9222 to place on the ballot a measure for the voters of the City of Guadalupe to amend the Guadalupe Municipal Code to replace the existing Chapter 5.04 of the Guadalupe City Municipal Code with a new Chapter 5.04, establishing a business tax certificate based on gross receipts; and

WHEREAS, Section 2(b) of Article XIII C of the California Constitution, added by Proposition 218, effective November, 1996, requires that a measure proposing a general tax be submitted to the voters at an election consolidated with a regularly scheduled general election for members of the governing body of the local government except in cases of emergency as declared by the City Council; and

WHEREAS, pursuant to California Constitution Article XIII C, Section 2(b) and Elections Code Section 10201, the City has determined to submit a measure to the voters to enact an ordinance establishing a business tax certificate based on gross receipts at the City's next regular consolidated general municipal election.

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

Section 1. Pursuant to Election Code Section 9222, the proposed ballot proposition attached hereto as Exhibit A, and titled "**AN ORDINANCE OF THE CITY OF GUADALUPE REPEALING CHAPTER 5.04 OF TITLE 5 OF THE GUADALUPE MUNICIPAL CODE AND ENACTING A NEW CHAPTER 5.04 ESTABLISHING A GENERAL BUSINESS TAX CERTIFICATE BASED ON GROSS RECEIPTS**", is hereby approved for placement on the ballot and submission to voters at the City's regular election scheduled for November 4, 2014. The question shall be posed as follows:

<p style="text-align: center;">CITY OF GUADALUPE MEASURE _____</p> <p>The Guadalupe Public Service Preservation Business Tax Certificate Measure. To help preserve, enhance, and improve vital public services in Guadalupe, including police and fire protection, parks and recreation, and public infrastructure, shall an ordinance be adopted to establish within the City of Guadalupe a business tax certificate based on a business's gross receipts?</p>	YES	
	NO	

Section 2. City staff is directed to take all appropriate and necessary actions to cause the foregoing proposition to be placed on the ballot at the regular election of November 4, 2014.

Section 3. Pursuant to Election Code Section 9280, the City Attorney of the City of Guadalupe is hereby directed to prepare and submit an impartial analysis explaining the effect of the measure on existing law and the operation of the measure.

Section 4. The City Clerk shall certify to the passage and adoption of this resolution, and immediately transmit a certified copy of this resolution to the Santa Barbara County Clerk for inclusion on the November 4, 2014 ballot.

UPON MOTION OF Councilmember **TUCKER**, seconded by Councilmember **RUBALCABA**, the foregoing Resolution is hereby passed and adopted at a regular meeting of the City Council held this 10th day of June, 2014, on the following roll call vote to wit:

AYES: 3 Romero, Rubalcaba, Tucker
NOES: 1 Sabedra
ABSTAIN: 1 Lizalde
ABSENT: 0


 Mayor A. Frances Romero

ATTEST:


 Andrew Carter, Deputy City Clerk

Santa Barbara County
 Consolidated General Election
 November 4, 2014
 Certified Results

Date: 11/21/14
 Time: 09:33:21

Registered Voters 196998 - Cards Cast 114106 57.92%

Num. Report Precinct 250 - Num. Reporting 250 100.00%

CITY GUADALUPE TREASURER

	Polling	VBM	Total	
Number of Precincts	2	0	2	
Precincts Reporting	2	0	2	100.0 %
Vote For	1	1	1	
Total Votes	43	79	122	

MEASURE V2014 - CTY GUAD PUB SVC PROTECTION

	Polling	VBM	Total	
Number of Precincts	2	0	2	
Precincts Reporting	2	0	2	100.0 %
Vote For	1	1	1	
Total Votes	371	604	975	
YES	306	493	799	81.95%
NO	65	111	176	18.05%

MEASURE W2014 - CTY GUAD PUB SVC PRSRV BUS TAX

	Polling	VBM	Total	
Number of Precincts	2	0	2	
Precincts Reporting	2	0	2	100.0 %
Vote For	1	1	1	
Total Votes	374	604	978	
YES	312	485	797	81.49%
NO	62	119	181	18.51%