

FILED

JUL 28 2022

BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO

FRESNO COUNTY CLERK
By _____ DEPUTY

RESOLUTION NO. 22-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENDOTA, CALIFORNIA: (1) CALLING FOR AND ORDERING A SPECIAL MUNICIPAL ELECTION TO BE CONSOLIDATED WITH THE REGULARLY SCHEDULED GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 8, 2022, TO PRESENT TO VOTERS A MEASURE TO ESTABLISH THE MENDOTA GENERAL TRANSACTIONS AND USE TAX OF 1.25%, AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA; (2) REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO TO CONSOLIDATE THE SPECIAL MUNICIPAL ELECTION WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE SAME DATE; (3) REQUESTING THAT THE FRESNO COUNTY BOARD OF SUPERVISORS AUTHORIZE THE FRESNO COUNTY CLERK/REGISTRAR OF VOTERS TO RENDER SPECIFIED SERVICES TO THE CITY OF MENDOTA RELATED TO THE CONDUCT OF THE SPECIAL MUNICIPAL ELECTION; (4) APPROVING THE PROPOSED BALLOT MEASURE DESCRIPTION; AND (5) AUTHORIZING THE CITY ATTORNEY TO PREPARE THE IMPARTIAL ANALYSIS FOR THE PROPOSED BALLOT MEASURE

WHEREAS, the City of Mendota ("City") has a duty to provide for the health, safety, and well-being of the Mendota community and ensure the viability of essential City services and infrastructure; and

WHEREAS, at its May 10, 2022, regular meeting, the City Council adopted Resolution No. 22-28 calling and giving notice of the holding of a General Municipal Election in the City and, among other things, requesting the Board of Supervisors of the County of Fresno consolidate the General Municipal Election with the Statewide General Election on Tuesday, November 8, 2022; and

WHEREAS, the City Council met at its regularly scheduled meeting of June 14, 2022, to discuss and consider seeking additional revenue in the form of a tax measure to be considered by the voters of the City for the purpose of providing and improving essential City services and infrastructure, and directed City staff to prepare materials for the City Council to consider placing a proposed ballot measure for the establishment of a general transactions and use tax at a rate of 1.25%; and

WHEREAS, 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 of the Revenue and Taxation Code authorizes the City to establish a General Transactions and Use Tax by ordinance following approval by two-thirds (2/3) of the City Council and a majority vote of the qualified voters of the City voting in an election on the issue; and

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WHEREAS, the City Council desires to submit to the City's eligible voters, at a Special Municipal Election of the City consolidated with the City's General Municipal Election and the Statewide General Election on November 8, 2022, a ballot measure proposal to impose the Mendota General Transactions and Use Tax at a rate of one and one-quarter cent per dollar (1.25%) (the "Measure"); and

WHEREAS, the subject Measure is referred to herein as the "Mendota General Transactions and Use Tax"; and

WHEREAS, the proposed Mendota General Transactions and Use Tax is a general tax, the revenue of which will be placed in the City's General Fund and be used to pay for any lawful public purpose, including, but not limited to, essential City services and infrastructure that the City deems necessary such as improving and maintaining public roads and parks; and

WHEREAS, the Mendota General Transactions and Use Tax will have strict accountability provisions such as annual independent audits; and

WHEREAS, the California Department of Tax and Fee Administration shall administer and collect the Mendota General Transactions and Use Tax from retailers subject to the tax and remit the funds to the City; and

WHEREAS, any tax measure submitted to voters must be consolidated with a regularly scheduled general election for members of City Council except in cases of emergency as determined by a unanimous vote of the Council pursuant to Article XIII C of the California Constitution; and

WHEREAS, pursuant to Part 3 of Division 10 of the Elections Code (commencing with Section 10400) the Fresno County Board of Supervisors is authorized to consolidate the Special Municipal Election with the Statewide General Election scheduled for November 8, 2022; and

WHEREAS, it is the desire of the City that the Special Municipal Election for the consideration of the Mendota General Transactions and Use Tax Measure be consolidated with the Statewide General Election to be held on November 8, 2022, and requests that the Fresno County Board of Supervisors consolidate said Special Municipal Election, and that the Fresno County Clerk/Registrar of Voters canvass the returns of the Special Municipal Election.

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

SECTION 1. Incorporation of Recitals. The Recitals set forth above are incorporated herein and by this reference and made an operative part hereof.

SECTION 2. Pursuant to Article XIII C, Section 2, Subdivision (b), of the California Constitution, Section 53724 of the Government Code, Section 9222 of the Elections Code, and Part 1.6 and Part 1.7, Chapter 2.3, of Division 2 of the Revenue and Taxation

Code, the City Council of the City of Mendota hereby calls and orders a Special Municipal Election at which it shall submit to the qualified voters of the City, a measure relating to the establishment of the Mendota General Transactions and Use Tax with a rate of one and one-quarter cent per dollar (1.25%).

SECTION 3. The City Council requests the Fresno County Board of Supervisors consolidate the Special Municipal Election for this Measure with the Statewide General Election to be held on November 8, 2022, pursuant to section 10400 of the Elections Code.

SECTION 4. The City Council requests that the Fresno County Clerk/Registrar of Voters conduct the election and canvass the returns, and the City agrees to reimburse the proportionate share of reasonable expenses of said election, said share to consist of all direct costs as determined by the Fresno County Clerk/Registrar of Voters to be directly related to the conduct of the City of Mendota’s Special Municipal Election together with the City’s proportionate share of the expenses for election services rendered by Fresno County that are being shared equally with other jurisdictions, if any, by virtue of the consolidation of the City’s Special Municipal Election with the elections being held by other jurisdictions, if any, in the City of Mendota on November 8, 2022.

SECTION 5. At the Statewide General Election to be held on November 8, 2022, the following ballot question shall be submitted to registered voters of the City of Mendota and shall be printed on the election ballot with the title and in the form set forth as follows:

<p>MEASURE M</p> <p>MENDOTA GENERAL TRANSACTIONS AND USE TAX</p>	<p>YES</p>
<p>To provide additional funding for essential City of Mendota services, including, but not limited to, improving parks and roads, shall the measure establishing the Mendota General Transactions and Use Tax of 1.25%, providing approximately \$493,498 annually until repealed, subject to publicly available annual audits with all funds benefitting Mendota residents, be adopted?</p>	<p>NO</p>

SECTION 6. The Measure shall be designated on the ballot by a letter, as provided in Section 13116 of the Elections Code. The City respectfully requests that the letter designation “Measure M” be assigned to this Measure by the Registrar if such letter designation is available.

SECTION 7. Passage of the Measure requires a simple majority of votes from qualified voters of the City voting in the election.

SECTION 8. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 9. Pursuant to Elections Code section 12111, the City Council hereby directs the City Clerk, with the assistance of the City Attorney, to prepare a synopsis of the Measure and transmit the synopsis to the Fresno County Clerk/Registrar of Voters to be published in accordance with section 12111.

SECTION 10. The full text of the Ordinance submitted to the voters to enact the Measure is attached as Exhibit "A." The full text of the Ordinance and Measure is not required to be printed in the sample ballot and voter's information guide. However, the full text of the Measure and the full text of the Ordinance will be made available at the Office of the Fresno County Clerk/Registrar of Voters and the Office of the Mendota City Clerk.

SECTION 11. Arguments in favor of or against the proposed measure are permissible and shall be filed with the Fresno County Clerk/Registrar of Voters in accordance with applicable provisions of the Elections Code, including sections 9280 through 9287 thereof. Mayor Rolando Castro and Mayor Pro Tempore Jesus Mendoza are authorized to prepare and file a written argument in favor of the proposed Measure, not to exceed 300 words, on behalf of the City Council. In the event that an argument is filed against the Measure, they are also authorized to submit a rebuttal argument on behalf of the City Council.

SECTION 12. 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, and the City Attorney shall prepare an impartial analysis of the Measure in accordance with Elections Code section 9280 and file it with the Fresno County Clerk/Registrar of Voters.

SECTION 13. The Fresno County Clerk/Registrar of Voters shall give the appropriate notices for the election and shall conduct the election pursuant to appropriate provisions of state law. Said notices shall be published in the *Firebaugh-Mendota Journal* published by KerWest, Inc., 652 S. Madera, Avenue, Kerman, CA 93630.

SECTION 14. The City Clerk shall file a certified copy of this Resolution with the Fresno County Clerk/Registrar of Voters as required by applicable law. The City Clerk is hereby authorized and directed to work with the Fresno County Clerk/Registrar of Voters and take all steps necessary to cause placement of the Measure and any associated arguments, analysis, synopsis, summary, or ballot question on the ballot.

SECTION 15. The City Clerk and City Attorney are authorized to make any typographical, clerical, non-substantive corrections to this Resolution and the Measure to be placed on the ballot as may be deemed necessary by the Fresno County Clerk/Registrar of Voters.

SECTION 16. CEQA. The adoption of this Resolution is not subject to environmental review under the California Environmental Quality Act (Public Resources Code section 21000 et seq.; "CEQA") and CEQA regulations (14 California Code of Regulations section 15000 et seq.) because the calling and noticing of a Special Municipal Election for the submission of a ballot measure to voters is not a project. The proposed tax measure establishes rules and procedures to implement government

funding mechanisms; does not involve any commitment to a specific project which could result in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment; and constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. Accordingly, this Resolution does not constitute a "project" that requires environmental review. (Pub. Res. Code, § 21065; 14 Cal. Code Regs., §§ 15378, subds. (a), (b)(4), and (b)(5), 15064, subd. (d)(3).)

SECTION 16. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The City Council of the City of Mendota hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase, or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

Rolando Castro, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 26th day of July, 2022, by the following vote:

AYES: 4 – Mayor Castro, Mayor Pro Tem Mendoza, Councilors Alonso and Riofrio
NOES: 0
ABSENT: 1 – Councilor Rosales
ABSTAIN: 0

Celeste Cabrera-Garcia, City Clerk



Exhibit A

EXHIBIT A TO RESOLUTION NO. 22-46
BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO

**AN ORDINANCE OF THE PEOPLE OF THE
CITY OF MENDOTA ADDING CHAPTER 3.14
TO TITLE 3 OF THE MENDOTA MUNICIPAL CODE
TO ENACT A MENDOTA GENERAL TRANSACTIONS
AND USE TAX TO BE ADMINISTERED BY THE
CALIFORNIA DEPARTMENT OF TAX AND FEE
ADMINISTRATION**

ORDINANCE NO. 22-__

WHEREAS, pursuant to California Revenue and Taxation Code section 7285.9 the City of Mendota (“City”) is authorized to levy a local Transactions and Use Tax for general purposes, subject to majority voter approval; and

WHEREAS, Article XIII C, Section 2, of the California Constitution requires general purpose taxes be submitted for voter approval at a general election unless an emergency is declared as the term “emergency” is used in Article XIII C, Section 2, Subdivision (b), of the California Constitution; and

WHEREAS, the City Council of the City of Mendota (“City”) called a Special Municipal Election and, on July 26, 2022, approved a ballot measure establishing a Mendota General Transactions and Use Tax for general purposes at a rate of one and one-quarter cent per dollar (1.25%) (the “Measure”), to be submitted to the voters of the City at the November 8, 2022, Statewide General Election; and

WHEREAS, if the Measure is approved by the voters by a majority vote, this Ordinance would establish a general Transactions and Use Tax to be deposited in the City’s General Fund for any lawful public purpose and the measures to implement and administer such tax; and

WHEREAS, this Ordinance, if approved by the City Council and Mendota voters, will be incorporated into the Mendota Municipal Code as Chapter 3.14 of Title 3.

NOW, THEREFORE, the People of the City of Mendota do ordain as follows:

SECTION 1. Incorporation of Recitals. The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

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SECTION 2. Chapter 3.14, Mendota General Transactions and Use Tax, shall be added to Title 3 of the Mendota Municipal Code, and shall read as follows:

3.14.010 – Title.

This Chapter shall be known as the Mendota General Transactions and Use Tax Ordinance. The City of Mendota hereinafter shall be called "City." This Chapter shall be applicable in the incorporated territory of the City.

3.14.020 – Operative Date.

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this Chapter, the date of such adoption being as set forth below.

3.14.030 – Purpose.

This Chapter 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.

3.14.040 – 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.

3.14.050 – 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 1.25% 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 Chapter.

3.14.060 – 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.

3.14.070 – 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 Chapter for storage, use or other consumption in said territory at the rate of 1.25% 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.

3.14.080 – 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.

3.14.090 – 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 Chapter.
 - 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:
 - i. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - ii. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 - 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. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.14.100 – 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 Chapter.

3.14.110 – 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:

i. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1

(commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

- ii. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
- 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 Chapter.
 - 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 Chapter.
 - 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 Chapter, 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 Chapter.
 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 Chapter.
 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.
 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 Chapter 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.

3.14.120 – Amendments.

All amendments subsequent to the effective date of this Chapter 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 Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Chapter.

3.14.130 – 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 Chapter, 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.

3.14.140 – Severability.

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

3.14.150 – Duration of Tax.

The authority to levy the tax imposed by this ordinance shall continue until this Chapter is repealed.

Section 3. Severability. If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance, and the City Council and People of the City of Mendota declare they would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

Section 4. CEQA. The adoption of this Ordinance is not subject to environmental review under the California Environmental Quality Act (Public Resources Code section 21000 et seq.; “CEQA”) and CEQA regulations (14 California Code of Regulations section 15000 et seq.) because it establishes rules and procedures to implement government funding mechanisms; does not involve any commitment to a specific project which could result in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment; and constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. Accordingly, this Ordinance does not constitute a “project” that requires environmental

review. (Pub. Res. Code, § 21065; 14 Cal. Code Regs., §§ 15378, subds. (a), (b)(4), and (b)(5), 15064, subd. (d)(3).)

SECTION 5. Approval by the City Council. Pursuant to 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) vote of the City Council on July 26, 2022.

SECTION 6. Approval by the Voters; Effective Date. Pursuant to 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 Mendota voting at the Statewide General Election on November 8, 2022. This Ordinance 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 7. Certification. The Mayor will sign this Ordinance and the City Clerk will attest and certify its passage and adoption if a majority of voters voting in the Special Municipal Election consolidated with the General Municipal Election and Statewide General Election on Tuesday, November 8, 2022, approve the Measure approving this Ordinance.

PASSED, APPROVED, and ADOPTED by the People of the City of Mendota at a General Election held on November 8, 2022.

November 8, 2022:

YESSES:

NOES:

Rolando Castro, Mayor

ATTEST:

Celeste Cabrera-Garcia, City Clerk

APPROVED AS TO FORM:

John Kinsey, City Attorney