

# COUNTY OF TEHAMA

## SAMPLE BALLOT AND VOTER INFORMATION PAMPHLET

CONSOLIDATED GENERAL ELECTION  
TUESDAY, NOVEMBER 4, 2014



BEVERLY ROSS  
REGISTRAR OF VOTERS

# OFFICIAL BALLOT

## CONSOLIDATED GENERAL ELECTION

### 1ST CONGRESSIONAL, 4TH SENATE, 3RD ASSEMBLY DISTRICTS

### COUNTY OF TEHAMA, TUESDAY, NOVEMBER 4, 2014

**INSTRUCTIONS TO VOTERS:** To VOTE, CONNECT THE ARROW pointing to your choice, like this:

To vote for a qualified write-in candidate, write the person's name on the blank line provided and CONNECT THE ARROW.

**IMPORTANT: Use only a dark ink pen.**

**DO NOT USE RED INK**

If you make a mistake marking your ballot, return it to the Election Official and a replacement ballot will be issued.



#### Voter-Nominated and Nonpartisan Offices

All voters, regardless of the party preference they disclosed upon registration, or refusal to disclose a party preference, may vote for any candidate for a voter-nominated or nonpartisan office. The party preference, if any, designated by a candidate for a voter-nominated office is selected by the candidate and is shown for the information of the voters only. It does not imply that the candidate is nominated or endorsed by the party or that the party approves of the candidate. The party preference, if any, of a candidate for a nonpartisan office does not appear on the ballot.

SAMPLE BALLOT

SAMPLE BALLOT

#### VOTER-NOMINATED OFFICES

##### STATE

Governor Vote for One

**EDMUND G. "JERRY" BROWN**  
Party Preference: Democratic  
Governor of California

**NEEL KASHKARI**  
Party Preference: Republican  
Businessman

Lieutenant Governor Vote for One

**RON NEHRING**  
Party Preference: Republican  
Small Businessman/Educator

**GAVIN NEWSOM**  
Party Preference: Democratic  
Lieutenant Governor

Secretary of State Vote for One

**ALEX PADILLA**  
Party Preference: Democratic  
California State Senator

**PETE PETERSON**  
Party Preference: Republican  
Educator/Institute Director

Controllor Vote for One

**ASHLEY SWEARENGIN**  
Party Preference: Republican  
Mayor/CEO

**BETTY T. YEE**  
Party Preference: Democratic  
California State Board of Equalization Member

Treasurer Vote for One

**JOHN CHIANG**  
Party Preference: Democratic  
California State Controller

**GREG CONLON**  
Party Preference: Republican  
Businessman/CFA

Attorney General Vote for One

**KAMALA D. HARRIS**  
Party Preference: Democratic  
Attorney General of California

**RONALD GOLD**  
Party Preference: Republican  
California Attorney

Insurance Commissioner Vote for One

**DAVE JONES**  
Party Preference: Democratic  
Insurance Commissioner

**TED GAINES**  
Party Preference: Republican  
Independent Insurance Agent

Member, State Board of Equalization

2nd District Vote for One

**JAMES E. THEIS**  
Party Preference: Republican  
Organic Foods Manager

**FIONA MA**  
Party Preference: Democratic  
CPA/Taxpayer Representative

#### UNITED STATES REPRESENTATIVE

1st District Vote for One

**DOUG LA MALFA**  
Party Preference: Republican  
U.S. Representative/Farmer

**HEIDI HALL**  
Party Preference: Democratic  
Program Manager

#### VOTER-NOMINATED OFFICES

##### STATE SENATOR

4th District Vote for One

**JIM NIELSEN**  
Party Preference: Republican  
Rancher/Small Businessman

**CJ JAWAHAR**  
Party Preference: Democratic  
Engineer/Educator

#### MEMBER OF THE STATE ASSEMBLY

3rd District Vote for One

**JIM REED**  
Party Preference: Democratic  
Small Business Owner

**JAMES GALLAGHER**  
Party Preference: Republican  
Businessman/Supervisor/Farmer

#### JUDICIAL

##### Vote Yes or No for Each Office

##### FOR ASSOCIATE JUSTICE OF THE SUPREME COURT

Shall Associate Justice of the Supreme Court **GOODWIN LIU** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE OF THE SUPREME COURT

Shall Stanford University Law Professor **MARIANO-FLORENTINO CUELLAR** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE OF THE SUPREME COURT

Shall Associate Justice of the Supreme Court **KATHRYN MICKLEWERDEGAR** be elected to the office for the term provided by law?

YES

NO

##### FOR PRESIDING JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall Presiding Justice, Court of Appeal, Third Appellate District **VANCE W. RAYE** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall Associate Justice, Court of Appeal, Third Appellate District **ANDREA LYNN HOCH** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall Associate Justice, Court of Appeal, Third Appellate District **RONALD B. ROBE** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall **JONATHAN K. RENNER** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall Associate Justice, Court of Appeal, Third Appellate District **WILLIAM J. MURRAY, JR.** be elected to the office for the term provided by law?

YES

NO

#### JUDICIAL

##### Vote Yes or No for Each Office

##### FOR ASSOCIATE JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall Associate Justice, Court of Appeal, Third Appellate District **LOUIS MAURO** be elected to the office for the term provided by law?

YES

NO

##### FOR ASSOCIATE JUSTICE COURT OF APPEAL 3RD APPELLATE DISTRICT

Shall Associate Justice, Court of Appeal, Third Appellate District **ELENA J. DUARTE** be elected to the office for the term provided by law?

YES

NO

#### NONPARTISAN OFFICES

##### SCHOOL

##### Superintendent Of Public Instruction Vote for One

**TOM TORLAKSON**  
Educator/California Superintendent

**MARSHALL TUCK**  
Educator/Schools' Executive

##### RED BLUFF JOINT UNION HIGH SCHOOL DISTRICT

##### Governing Board Member Vote for no more than Three

**CHRIS HURTON**  
Pastor

**JOE HUTCHENS**  
General Contractor

**FRANK R. PERINO JR.**  
Poison Specialist/Fireman

**JOY K. NELSON**  
Small Business Owner

**ELSA MARIE MARTINEZ**  
Community Development Director

**RODNEY L. THOMPSON**  
Educator/Counselor/Pastor

**JAMES ALAN KEFFER**  
Police Officer





# VOTER'S PAMPHLET INFORMATION SECTION

The Following Pages Contain  
Voter Information Applicable to your Ballot  
Which May Include:

- CANDIDATES' STATEMENTS
- BALLOT MEASURES
- ANALYSIS
- ARGUMENT PRO & CON
- TEXT OF MEASURES

This pamphlet section may not contain a complete list of candidates. A complete list of candidates appears on the Sample Ballot. Each candidate's statement in this pamphlet is volunteered by the candidate and is printed at the expense of the candidate unless otherwise determined by the governing body.

The text, grammar and spelling are as submitted by the authors.

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**VISIT OUR WEBSITE @ <http://www.co.tehama.ca.us/elections>**

**TO**

- **Check Election Night Results**
  - **View your Sample Ballot**
- **Find a polling location near you**
- **Check the status of your Vote-By-Mail ballot**

You can contact our office by emailing: [elections@co.tehama.ca.us](mailto:elections@co.tehama.ca.us) or  
call our toll free number at: 866-289-5307.

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## PROPOSITION 34 – CAMPAIGN SPENDING LIMITS

Among all state legislative candidates appearing on ballots in Tehama County, the following persons have pledged to abide by campaign spending limits as specified in the California Government Code. This is a result of Proposition 34 adopted by the voters at the November 2000 General Election, and of a new statute passed by the Legislature and signed by the Governor in 2001. Candidates agreeing to the campaign spending limits also have the opportunity to publish a statement of qualifications in the local sample ballot pamphlet.

### State Assembly, 3rd District

JIM REED, Party Preference: Democratic  
JAMES GALLAGHER, Party Preference: Republican



## Top-Two Candidates Open Primary Act

Under the Top 2 Open Primary Act, approved by the voters in 2010, only the top two candidates who received the top number of votes in the primary election will appear on the General Election Ballot. Candidates from these offices may have the same political party preference. Also write-in candidates are no longer allowed for these contests at the General Election. For more information, please contact the Tehama County Elections Department at (530) 527-8190 or toll-free (866) 289-5307.

The voter-nominated offices that the Top 2 Open Primary Act applies to are:

Governor	Lt. Governor	Secretary of State	Controller	Treasurer	Attorney General
Insurance Commissioner	Board of Equalization, District 2		U.S. Representative, District 1		
State Senator, District 4			State Assembly, District 3		

## PARTY ENDORSEMENTS

Proposition 14, approved by the voters in 2010, authorizes political parties to endorse candidates to Voter-Nominated offices. This pamphlet contains the official endorsements that we received by the deadline and are printed as submitted.

The **Democratic Party** endorses the following candidate(s).

<u>Candidate Name</u>	<u>Party Preference</u>	<u>Office</u>
Edmund G. "Jerry" Brown	Democratic	Governor
Gavin Newsom	Democratic	Lieutenant Governor
Alex Padilla	Democratic	Secretary of State
Betty T. Yee	Democratic	Controller
John Chiang	Democratic	Treasurer
Kamala D. Harris	Democratic	Attorney General
Dave Jones	Democratic	Insurance Commissioner
Fiona Ma	Democratic	Board of Equalization, District 2
Heidi Hall	Democratic	U.S. Representative, District 1
CJ Jawahar	Democratic	State Senator, District 4
Jim Reed	Democratic	State Assembly, District 3

The **Republican Party** endorses the following candidate(s).

<u>Candidate Name</u>	<u>Party Preference</u>	<u>Office</u>
Neel Kashkari	Republican	Governor
Ron Nehring	Republican	Lieutenant Governor
Pete Peterson	Republican	Secretary of State
Ashley Swearengin	Republican	Controller
Greg Conlon	Republican	Treasurer
Ronald Gold	Republican	Attorney General
Ted Gaines	Republican	Insurance Commissioner
James E. Theis	Republican	Board of Equalization, District 2
Doug La Malfa	Republican	U.S. Representative, District 1
Jim Nielsen	Republican	State Senator, District 4
James Gallagher	Republican	State Assembly, District 3

The **American Independent Party** endorses the following candidate(s).

<u>Candidate Name</u>	<u>Party Preference</u>	<u>Office</u>
Pete Peterson	Republican	Secretary of State
Ashley Swearengin	Republican	Controller
Ronald Gold	Republican	Attorney General
Ted Gaines	Republican	Insurance Commissioner
James Gallagher	Republican	State Assembly, District 3



**REPUBLICAN PARTY CANDIDATE STATEMENT FOR  
US REPRESENTATIVE, 1ST DISTRICT**

**DOUG LAMALFA**

**Occupation:** Family Farmer/Member, United States House of Representatives

**Education and Qualifications:** As a family farmer and businessman, I find that we spend more and more time fighting overreaching regulations and bigger government. That's part of what spurred me to run for Congress two years ago; we need to fight back.

I'm working hard to do just that - to bring North State values and common sense to Washington D.C.

As your representative, I have passed legislation in the House of Representatives to protect north state water and build new water storage, including Sites Reservoir. This project means jobs and more water for our district.

I authored and passed legislation in the House of Representatives to protect 47 million Americans from electricity rate hikes caused by over-regulation and helped to permanently reduce federal spending by \$115 billion since I was first sworn in to office.

America's veterans deserve better than broken promises, destroyed records, second-rate care and delays. That's why I've helped to shape and pass legislation to force accountability at the Veterans Administration to hold administrators responsible and ensure veterans receive what was promised to them.

I believe in a constitutionally limited government that should be efficient with your money and will continue to work to repeal Obamacare and reign in out of control bureaucrats. I support the Keystone Oil Pipeline and the wise use of our North American energy resources.

Government cannot and should not do everything. When big government is the problem, more government is not the solution.

I'd be honored to receive your vote. Please visit [www.DougLaMalfa.com](http://www.DougLaMalfa.com).  
s/ Doug LaMalfa

**DEMOCRATIC PARTY CANDIDATE STATEMENT FOR  
STATE ASSEMBLY, 3RD DISTRICT**

**JIM REED**

**Age:** 64

**Occupation:** Small Business Owner

**Education and Qualifications:** I manage a small law firm and have advanced degrees in electrical engineering, law and taxation planning. I am a political moderate and gun rights advocate. Rather than being an obstructionist, I will work with the Governor in the Assembly to bring greater benefits to our District.

My priorities are protecting Northern California water, restoring funding for public education, and simplifying the State tax system while eliminating certain user fees such as rural fire protection fees and school bus user fees. While these priorities cost money, I believe we can fund them without raising State income taxes or sales taxes.

It is essential to protect homeowners from debilitating property taxes under Proposition 13. However, Proposition 13 gives big industrial property owners, such as oil refineries, an undeserved tax break by treating them the same as homeowners; this is a loophole that needs to be fixed. Before Proposition 13, most of the revenue from property taxes came from commercial and industrial properties; now it overwhelmingly comes from homeowners. Home ownership changes on average every 7 years but corporations game the system by selling stock ownership rather than selling the investment property, avoiding a reassessment. Proposition 13 as it applies to business property also interferes with the free market system by giving tax preference to older companies rather than those providing better or cheaper products or services.

I will protect marriage equality and the environment.

Some Endorsements: California Teachers' Association, California Labor Federation; Planned Parenthood-Shasta Pacific.

See my website for details: [jimreed2014.com](http://jimreed2014.com)

s/ Jim Reed

**REPUBLICAN PARTY CANDIDATE STATEMENT FOR  
STATE ASSEMBLY, 3RD DISTRICT**

**JAMES GALLAGHER**

**Occupation:** Small Business Owner/County Supervisor/Farmer

**Education and Qualifications:** I am proud to be the candidate for Assembly endorsed by the Howard Jarvis Taxpayers Association and to be running to represent Tehama County and the North State, where my family first settled in the late 1800s, acquiring a small farm.

Generations later, the farm has grown and the crops have changed but we're still farming the same land. As a small business owner, County Supervisor and agricultural attorney advocating for area farmers and our agriculture based economy, I've worked hard to preserve the way of life that brought my family here and makes our area special.

I'll bring a common sense agenda to Sacramento. My priorities are to: Protect north state water rights and increase water storage and flood protection; Stop tax increases and Protect Prop. 13; Create jobs and opportunity by cutting regulations and government red tape; Oppose early release of prison inmates; Balance the Budget and eliminate waste.

In addition to the Howard Jarvis Taxpayers Association, I'm endorsed by U.S. Representative Doug LaMalfa, former U.S. Representative Wally Herger, Senator Jim Nielsen, 23 current and former County Supervisors from Butte, Colusa, Glenn, Sutter, Tehama and Yuba counties, as well as local sheriffs, the California State Sheriffs Association and hundreds of local farmers.

I know that our values are second to none and I'll defend them against Sacramento politicians who don't understand our area or care about us. I'd be honored to earn your vote and represent you in the Assembly. Please visit [www.GallagherforAssembly.com](http://www.GallagherforAssembly.com) to find out more.

Thank you.

s/ James Gallagher



**STATEMENT OF CANDIDATE FOR  
GOVERNING BOARD MEMBER  
RED BLUFF JOINT UNION HIGH SCHOOL DISTRICT**

**RODNEY L. THOMPSON**

**Occupation:** Educator/Counselor/Pastor

**Education and Qualifications:** I pledge to consider the best interests of the RBJUHSD students by promoting the worthiest policies and making decisions that are good and right. I will support the district's vision—each student graduates in a safe, healthy, and respectful environment as a life-long learner prepared for the challenges of a changing world.

Counseling in the schools has allowed me to work with and understand hundreds of students and parents, scores of teachers, and a couple dozen administrators. I am a school counselor at three Tehama County Schools; a local church senior pastor; and a California State Licensed Marriage, Family, and Child Counselor with a private practice in Red Bluff.

I received my Master of Arts degree in Educational Psychology/Counseling from the University of San Francisco; attended the University of San Diego and National University; and possess a California Department of Education PPS Counseling credential.

Cindy and I have been married for and have lived in Red Bluff 39 years. We are the parents of three sons who graduated from Red Bluff Union High School. I want to continue to be your child's advocate and the advocate for all the youth in Tehama County.

s/ Rodney L. Thompson





**STATEMENT OF CANDIDATE FOR  
SUPERVISOR, 2ND DISTRICT**

**SANDRA (SANDY) BRUCE**

**Age: 63**

**Occupation:** Appointed Incumbent

**Education and Qualifications:** I am seeking your support to continue to serve the citizens of District 2, and all citizens of Tehama County. To diligently continue to serve you with honesty, integrity, and transparency. To promote economic stability and growth, and remain responsive to your inquires and concerns. Remain informed and active regarding State bills, rules and court decisions that affect our rural county. Tehama County has been my home for 36 years; I have been married to my husband Brian for 20 years and have two adult daughters. For 28 years I worked in the fiscal unit for Tehama County Social Services which afforded me the opportunity to become familiar with many county departments and local government operations, budgets, and funding.

I currently serve on eight committees, three commissions, the Library Site and Animal Care Center AdHoc Committees, and the California State Association of Counties Government Finance and Operations Policy Committee.

I have been serving as your fully committed Supervisor since April 22, 2013. This time has afforded me knowledge and experience necessary to be an effective and informed Supervisor. With your support I will continue to work hard for you with total attention to the business of Tehama County and its citizens.

s/ Sandra Bruce

**STATEMENT OF CANDIDATE FOR  
SUPERVISOR, 2ND DISTRICT**

**KATHLENE "CANDY" CARLSON**

**Age: 56**

**Occupation:** Business Owner/Manager, Mortgage Broker

**Education and Qualifications:** Business and Psychology Degrees

Dear Voter,

I am pleased to be a run-off candidate for Supervisor to complete the late George Russell's term and proud to be endorsed by Russell supporters, Mitchell Drury – my June Primary opponent, and individuals across the political spectrum.

Why I'm Running:

First, as homeowner, mother, grandmother and community volunteer I'll protect our rural way of life. As supervisor, community involvement would not be new. I frequently help families save their homes, chair nonprofit meetings, participate in church activities and cheer at grandchildren's events.

Second, as an Air Force veteran, I'll work to establish a one-stop service center for our 6,000 Tehama County veterans.

Third, being a business owner, I'll support small businesses and job growth, a lifeblood of our community.

Finally, I won't mind standing alone to represent you. I'll promote public engagement and civility. I'm a listener, deliberative decision maker and an independent voice.

In coming days, listen for community members speaking on my behalf. I'd appreciate your vote. Respectfully,

s/ K Candy Carlson





**CITY OF RED BLUFF  
MEASURE D  
ORDINANCE NO. 1030**

**ORDINANCE OF THE CITY OF RED BLUFF ENACTING A  
TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY  
THE STATE BOARD OF EQUALIZATION, SUBJECT TO  
ADOPTION BY THE ELECTORATE**

The City Council of the City of Red Bluff does ordain as follows:

Section 1. **TITLE.** This ordinance shall be known as the City of Red Bluff Transactions and Use Tax Ordinance of 2014. The City of Red Bluff hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

Section 2. **OPERATIVE DATE.** "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after November 4, 2014.

Section 3. **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 State Board of Equalization 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 State Board of Equalization 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 ordinance.

Section 4. **CONTRACT WITH STATE.** Prior to the operative date, the City shall contract with the State Board of Equalization 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 State Board of Equalization 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.

Section 5. **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 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.

Section 6. **PLACE OF SALE.** For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than 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 State Board of Equalization.

Section 7. **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 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.

Section 8. **ADOPTION OF PROVISIONS OF STATE LAW.** Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

Section 9. **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 Board of Control, State Board of Equalization, 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 State Board of Equalization, 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.

Section 10. **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.

Section 11. **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.

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.

Section 12. AMENDMENTS TO STATE LAW. 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.

Section 13. 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.

Section 14. 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 15. EFFECTIVE DATE AND SUBMISSION TO VOTERS. This ordinance relates to the levying and collecting of City transactions and use taxes and shall take effect immediately. However, no tax imposed by this ordinance shall be effective unless that tax has been approved by the voters of the City as required by Section 2(b) of Article XIII C of the California Constitution and applicable law.

Section 16. AUDIT. The proceeds of the tax imposed pursuant to this Ordinance, as well as the expenditure thereof, shall be audited annually by an independent accounting firm.

Section 17. TERMINATION. The authority to levy the taxes imposed by this ordinance shall terminate on March 31, 2021.

Section 18. DECLARATION. The proceeds of the taxes imposed by this ordinance may be used for any lawful purpose of the City, as authorized by ordinance, resolution or action of the City Council or by Ordinance adopted by the electorate of the City. These taxes do not meet the criteria established by Section 1(d) of Article XIII C of the California Constitution for special taxes, and are general taxes imposed for general government purposes.

Section 19. Within 15 days from the passage thereof, this ordinance shall be published at least once in the Red Bluff Daily News, a newspaper of general circulation, published and circulated in the City of Red Bluff.

The forgoing ordinance was introduced at a regular meeting of the Red Bluff City Council on March 18, 2014 and adopted at a regular meeting of the Red Bluff City Council on April 1, 2014 by the following vote:

AYES: Councilmembers: Brown, Eliggi, Jackson, Parker and Schmid

NOES: Councilmembers: None

ABSENT OR NOT VOTING: Councilmembers: None

s/ Daniele Jackson  
Daniele Jackson, Mayor

ATTEST:

s/ Cheryl Smith  
Cheryl Smith, Deputy City Clerk

APPROVED AS TO FORM:

s/ Rick Crabtree  
Rick Crabtree, City Attorney



**IMPARTIAL ANALYSIS BY CITY ATTORNEY  
MEASURE D**

Measure D seeks voter approval of a 0.25% (quarter-cent) transactions and use tax authorized by the City of Red Bluff Transactions and Use Tax Ordinance of 2014 (Ordinance No. 1030).

If Measure D is approved, the transactions and use tax will be in effect from April 1, 2015 through March 31, 2021. Any extension of the tax beyond March 31, 2021 would require additional voter approval.

The transactions and use tax would be collected by the California Franchise Tax Board along with the sales and use tax. Consumers most commonly pay sales and use taxes in the form of the sales tax collected by a retailer. In certain circumstances, when a product is bought outside of the state and first used inside of the state, that use is subject to the use tax. The current sales and use tax rate in Red Bluff (and throughout Tehama County) is 7.5% (seven and a half cents). One cent of this rate is a local sales tax (known as the Bradley-Burns tax) that is imposed throughout the state. The remainder is a state tax that funds the state government.

For the most part, if a transaction or use that occurs in the City of Red Bluff is subject to the California sales or use tax, it will also be subject to the proposed transaction and use tax. The differences between a transaction and use tax and a sales and use tax are governed by state law. The most significant difference is that, for sales of motor vehicles, the transactions and use tax is applied not based on the location of the sale (such as a car dealer's location) but based on the location for which the motor vehicle is registered with the Department of Motor Vehicles (generally the new owner's address). Sales of goods that are exempt from the California sales and use tax (such as most food sales, drug sales, and charges for services) are also exempt from the transactions and use tax.

The City estimates that the Measure D tax will generate \$600,000 in revenues annually. These revenues will be deposited in the City's general fund and available for any lawful municipal purpose. Such purposes include, but are not limited to, funding of the City's police, fire and recreation and parks departments. Because revenues are available for general purposes, Measure D can be approved by the voters by a majority vote of the ballots cast on the measure. Revenues will be subject to annual independent audit.

Measure D was placed on the ballot by the City Council of the City of Red Bluff

s/ Mark Mandell  
Mark Mandell, Special Deputy City Attorney

**The above statement is an impartial analysis of Measure D. If you desire a copy of the ordinance or measure, please call the City's Deputy City Clerk (530-527-2605, ext 3057) and a copy will be mailed at no cost to you.**

**ARGUMENT IN FAVOR OF MEASURE D**

VOTE YES on Measure D, a temporary sales tax increase to help restore safe neighborhoods; sustainable police and fire staffing; replacement of necessary police and fire equipment, keep City Parks clean, safe and acquire safe playground equipment. The City of Red Bluff has worked hard to be fiscally responsible while maintaining essential city services. The recession and state raids on local revenue sources have taken your local tax dollars to balance the State's budget--no more! We want local control over local tax dollars! Measure D will authorize a temporary ¼ cent sales tax to fund important City services such as:

- Maintaining firefighting response with adequate staffing and equipment
- Improving police protection for a safer Downtown District and safer neighborhoods
- Restore staffing levels lost due to the recession
- Enhance funding to sustain well equipped and maintained City Parks

ALL Measure D funds will stay locally controlled IN Red Bluff – FOR Red Bluff. The State CANNOT take any of this funding away.

Measure D automatically ends in 6 years. It includes strict accountability, with mandatory annual audits which will be reported to and made available for the community to ensure the funds are spent as promised for community priorities.

Basic necessities like groceries and prescription medications will not be taxed. Visitors to Red Bluff will pay their fair share, so residents won't shoulder the entire cost. The average citizen will see an increase of only about (1¢) penny for every four dollars spent; but collectively this will generate funds for essential services.

Measure D is a smart investment for our future. Please join us in voting YES on Measure D.

s/ Ryan Sale  
Ryan Sale, Former Red Bluff Mayor/Council Member

s/ Daniele Jackson  
Daniele Jackson, Mayor City of Red Bluff

**NO ARGUMENT AGAINST THIS MEASURE  
WAS SUBMITTED**



**IMPARTIAL ANALYSIS BY CITY ATTORNEY  
ADVISORY MEASURE E**

Measure E is an advisory measure placed on the ballot by the City Council of the City of Red Bluff.

Measure E seeks the advice of the voters on the following question:

“If the voters of the City of Red Bluff approve a transactions and use tax, should the City Council allocate 85% of proceeds of the new tax to the improvement of police and fire services and allocate the remainder to support parks and recreation?”

The results of an election on an advisory measure are not legally binding.

s/ Mark Mandell

Mark Mandell, Special Deputy City Attorney

**The above statement is an impartial analysis of Measure E. If you desire a copy of the measure, please call the City’s Deputy City Clerk (530-527-2605, ext 3057) and a copy will be mailed at no cost to you**

**ARGUMENT IN FAVOR OF MEASURE E**

Have a voice in how your tax dollars will be spent!

Measure D would temporarily raise the sales tax by about 1¢ for every four dollars spent. Measure E tells the City how you would like that money to be used. A YES vote on Measure E tells the City you want 85% of the increased sales tax to be spent on police and fire services. These are the City’s essential public safety services.

Measure E also tells the City to spend the remaining new sales tax revenue to support City parks, recreation and other City services. During the recession, parks and recreation budgets were cut. City parks are in need of improvements. We need more recreation programs. Tell the City you want a portion of the new sales tax revenue to benefit City parks and recreation.

Improve our community. Please join us in voting YES on measure E!

s/ Ryan Sale

Ryan Sale, Former Red Bluff Mayor/ Council Member

s/ Daniele Jackson

Daniele Jackson, Mayor City of Red Bluff

**NO ARGUMENT AGAINST THIS MEASURE  
WAS SUBMITTED**

