

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



NONPARTISAN OFFICES
SCHOOL
ANTELOPE SCHOOL DISTRICT

Governing Board Member Vote for no more than Three

PATRICIA D. SPANGLE ←
Secretary/Bookkeeper/Parent

EMILY GOODSON SMITH ←
Substitute Teacher

BRET RICHARDS ←
Appointed Incumbent

DAN BOONE ←
Incumbent

←

←

←

CITY
CITY OF RED BLUFF

Member Of City Council Vote for no more than Three

ROBERT SCHMID ←
Incumbent

LARRY STEVENS ←
Retired Retailer

DANIELE JACKSON ←
Incumbent

ORVILLE PATRICK KNOX ←
Retired Engineering Technician

←

←

←

MEASURES SUBMITTED TO THE VOTERS
STATE

1 WATER BOND. FUNDING FOR WATER QUALITY, SUPPLY, TREATMENT, AND STORAGE

PROJECTS. Authorizes \$7.545 billion in general obligation bonds for state water supply infrastructure projects, including surface and groundwater storage, ecosystem and watershed protection and restoration, and drinking water protection. Fiscal Impact: Increased state bond costs averaging \$300 million annually over 40 years. Local government savings for water-related projects, likely averaging a couple hundred million dollars annually over the next few decades.

YES ←
NO ←

2 STATE BUDGET. BUDGET STABILIZATION ACCOUNT. LEGISLATIVE CONSTITUTIONAL AMENDMENT.

Requires annual transfer of state general fund revenues to budget stabilization account. Requires half the revenues be used to repay state debts. Limits use of remaining funds to emergencies or budget deficits. Fiscal Impact: Long-term state savings from faster payment of existing debts. Different levels of state budget reserves, depending on economy and decisions by elected officials. Smaller local reserves for some school districts.

YES ←
NO ←

MEASURES SUBMITTED TO THE VOTERS
STATE

45 HEALTHCARE INSURANCE. RATE CHANGES. INITIATIVE STATUTE.

Requires Insurance Commissioner's approval before health insurer can change its rates or anything else affecting the charges associated with health insurance. Provides for public notice, disclosure, and hearing, and subsequent judicial review. Exempts employer large group health plans. Fiscal Impact: Increased state administrative costs to regulate health insurance, likely not exceeding the low millions of dollars annually in most years, funded from fees paid by health insurance companies.

YES ←
NO ←

46 DRUG AND ALCOHOL TESTING OF DOCTORS. MEDICAL NEGLIGENCE LAWSUITS. INITIATIVE STATUTE.

Requires drug testing of doctors. Requires review of statewide prescription database before prescribing controlled substances. Increases \$250,000 pain/suffering cap in medical negligence lawsuits for inflation. Fiscal Impact: State and local government costs from raising the cap on medical malpractice damages ranging from tens of millions to several hundred million dollars annually, offset to some extent by savings from requirements on health care providers.

YES ←
NO ←

47 CRIMINAL SENTENCES. MISDEMEANOR PENALTIES. INITIATIVE STATUTE.

Requires misdemeanor sentence instead of felony for certain drug and property offenses. Inapplicable to persons with prior conviction for serious or violent crime and registered sex offenders. Fiscal Impact: State and county criminal justice savings potentially in the high hundreds of millions of dollars annually. State savings spent on school truancy and dropout prevention, mental health and substance abuse treatment, and victim services.

YES ←
NO ←

48 INDIAN GAMING COMPACTS. REFERENDUM.

A "Yes" vote approves, and a "No" vote rejects, tribal gaming compacts between the state and the North Fork Rancheria of Mono Indians and the Wiyot Tribe. Fiscal Impact: One-time payments (\$16 million to \$35 million) and for 20 years annual payments (\$10 million) from Indian tribes to state and local governments to address costs related to the operation of a new casino.

YES ←
NO ←

CITY
CITY OF RED BLUFF

D To support police and fire staffing, replace police and fire equipment,

enhance recreation and parks, and for other general fund purposes, shall a quarter percent transactions and use tax ("sales tax") be adopted for a period of six years, subject to annual audits?

YES ←
NO ←

E **ADVISORY VOTE ONLY**

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, recreation and other general fund services?

YES ←
NO ←



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.

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 or
call our toll free number at: 866-289-5307.

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.
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

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 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



**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**

