

**MEETING AGENDA
TRANSACTIONS AND USE TAX OVERSIGHT COMMITTEE
COLEMAN CONFERENCE ROOM, CITY HALL
291 N. MAIN STREET
PORTERVILLE CALIFORNIA
WEDNESDAY, JANUARY 9, 2019, 5:30 P.M.**

Roll Call: Committee Members

ORAL COMMUNICATIONS

This is the opportunity for any member of the public to address the Committee.

SCHEDULED MATTERS

1. Review of Measure I Expenditure Plan

Re: Review of the Expenditure Plan for the expenditure of funds collected by the Porterville Public Safety and Essential City Services Measure.

OTHER MATTERS

ADJOURNMENT

In compliance with the Americans with Disabilities Act and the California Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the Deputy City Clerk at (559) 782-7464. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting and/or provision of an appropriate alternative format of the agenda and documents in the agenda packet.

Materials related to an item on this Agenda submitted to the Committee after distribution of the Agenda packet are available for public inspection at the Office of City Clerk, 291 North Main Street, Porterville, CA 93257, during normal business hours.

INTRODUCTION

Over the past decade, the City of Porterville has been greatly impacted and challenged to maintain essential services due to the Great Recession, State seizures of local funds, and growing population. Many people are not aware that Sacramento has taken more than \$10,500,000 from the City over the past five years alone, affecting the ability to provide local services and programs at the level local residents expect and want.

911 FIRE AND LAW ENFORCEMENT CHALLENGES

At the same time – since 2008, Porterville’s population has grown by 15% - or about 8,000 residents – and is expected to keep growing. Yet over the same period, the Police Department has not added any additional police officers, resulting in less police responding to increased call volume. The City needs additional funds to hire more police officers and ensure they have adequate resources to continue keeping Porterville safe.

The City has prided itself on the effective and efficient operations of both its public safety departments. The Fire Department is currently designated as a coveted “Class 2” Department by the Insurance Services Office (ISO), placing the Department within the top one percent (1%) of fire departments in the nation, which benefits local businesses and homeowners in reduced fire insurance rates.

Nearly sixty percent (60%) of 911 calls to the Fire Department require emergency medical attention, which the Department has experienced a fifteen percent (15%) increase in calls for service over the past five years, which is beginning to impact the Department’s ability to respond to emergency calls within the standard five minute response timeframe. The addition of a sworn Fire Officer to each of the three shifts would certainly help maintain the operational functions in response to emergency calls for service, as well as help maintain the Department’s important “Class 2” ISO designation to the benefit of the community.

The Police Department has made significant strides in the community over the past decade, significantly reducing the gang and violent crime rates, although there are still approximately 200 registered gang members in the general Porterville area. Porterville residents are known for their self-reliance and desire to keep their own taxpayer dollars local, to address local needs. With the community’s adoption of Measure H in 2006, the Department was able to increase staffing to 62 sworn Officers, in comparison to the city’s population then of 52,000. However, as noted, in the past decade, the city’s population has increased to 60,000, but the allocation of Officers has not.

Compounding the challenge to the Department has been public safety realignment, which has created a sizeable increase in property crimes. In the past five years, these factors have significantly impacted the Department’s calls for service response times and crime prevention activities while on patrol, recognizing a significant decrease in Officer-initiated activity (crime prevention) due to responding to increased calls for service. The addition of 16 sworn Officers and civilian staff will greatly assist the Department in maintaining the level of service our community has received and expects for the larger population since the passage of Measure H.

AGING STREETS AND ROADS

In evaluating the local transportation system, nearly sixty percent (60%) of Porterville's streets are rated "poor" or "very poor" by independent pavement management engineers. The City is responsible for maintaining 232 miles of streets, roads and sidewalks – portions of which are more than fifty years old – creating an estimated \$15,000,000 in unfunded infrastructure needs each year.

To engage the community and understand current public perspectives, the City Council authorized a community survey be performed of hundreds of local residents. The Lew Edwards Group and FM3 Research were engaged to administer the community survey this spring, which drew a random sample of 361 Porterville respondents likely to vote in the November 2018 election.

Results of the survey indicate that a plurality of respondents feel Porterville is moving in the right direction (52%), with a significant number (74%) of those surveyed believing the City has a need for additional funds to provide and maintain the level of City services that local residents need and want.

When surveyed on either a half cent, three-quarter cent, or one cent increase in the sales and use tax rate, respondents were more favorable to a one-cent increase (67%) than a half-cent (65%) or three-quarter-cent (53%). Respondents were most interested in the fact that funds would be used locally (93%), with the greatest importance placed on public safety and local streets, including: 1) maintaining fire and police emergency response times (91%); 2) preventing property crimes (90%); 3) repairing potholes (90%), and 4) maintaining streets (89%). The survey assumed an overall margin of error of +/- 5.2%.

Given the survey results indicated the greatest service importance for maintaining public safety and local streets, the following draft initial spending plan was developed:

Maintain Public Safety (Target of 50%)	One-Cent Sales Tax
<i>Maintain Police Response Times and Prevent Property Crimes</i>	\$2.5 million
Add 16 sworn officers and civilian staff to address calls for service and investigations, information technology advancements and fund additional community service officers	
<i>Maintain Fire and Emergency Medical Response Times</i>	\$500,000
Add 3 sworn shift personnel to maintain emergency response times and resources	
Public Safety Sub-Total	\$3.0 million

Repair and Maintain Streets (Target of 50%)

Improve Street Repair and Maintenance

\$3.0 million

Increase maintenance on major streets
and provide maintenance for neighborhood
streets to slow the incidence of pothole
formation and pavement deterioration

TOTAL

\$6.0 million

Porterville Fire Department
Postion Pay Plan by Fund

2003-2004		2007-2008		2012-2013		2015-2016		2018-2019		
Position	# of General Fund Postitions	# of General Fund Postitions	# of Measure H Postitions	# of General Fund Postitions	# of Measure H Postitions	# of General Fund Postitions	# of Measure H Postitions	# of General Fund Postitions	# of Measure H Postitions	# of Measure I Postitions
Fire Chief	1	1		1		1		1		
Assistant Chief	1									
Battalion Chief		2		2		2		2		2
Captains	6	5	1	5	1	2	2	2	2	
Lieutenants	3	2	1	2	1	5	1	5	1	
Engineers	9	6	3	6	3	4	5	4	5	
Firefighters	9	12	3	12	3	14	4	14	4	
Secretary	1	1		1		1		1		
Civilian Fire Marshall										1
Public Ed Officer					1					
Code Enforcement I		1		1		1		2		
Code Enforcement II								1		
Total by Fund	30	30	8	30	9	30	12	31	12	3
Grand Total	30	38		39		42		46		

Proposed Measure I Expenditure Plan/Police Department

Implementation Schedule – 1 Cent Sales Tax – \$2,500,000 Allocation

Implementation July 1, 2019

Year 1 (2019-2020)

(1) Lieutenant @ \$186,753/yr	= \$188,332
(8) Officers @ \$101,429/yr	= \$821,904
(1) Communications Supervisor @ \$95,416/yr	= \$ 95,416
(1) Community Service Officer @ \$74,484/yr	= \$ 74,724
(1) Admin Analyst 1/IT @ \$94,272/yr	= \$ 94,272
(9) Patrol Vehicles @ \$55,000/ea	= \$495,000
(1) CSO Vehicle @ \$45,000/ea	= \$ 45,000
(9) Officer Outfitting @ \$10,000/ea	= \$ 90,000
(1) Miscellaneous equipment @ \$10,000	= \$ 10,000
Vehicle and Equipment Depreciation Costs	= \$ 50,000
(2) Increased Allocation of Detectives	= \$ 10,000
Increased Dispatch Costs	= \$ 50,000
Total Costs Year 1	= \$2,024,648
*Minimum Carryover	= \$475,352

Year 2 (2020-2021)

(1) Lieutenant @ \$189,411	= \$189,411
(1) Sergeant @ \$179,227	= \$179,227
(14) Officers @ \$105,465/yr	= \$1,476,510
(1) Communications Supervisor @ \$95,416/yr	= \$ 95,416
(1) Community Service Officers @ \$74,724/yr	= \$ 74,724
(1) Admin Analyst 1/IT @ \$94,272/yr	= \$ 94,272
(7) Patrol Vehicles @ \$56,000/ea	= \$392,000
(7) Officer Outfitting @ \$10,000/ea	= \$ 70,000
(1) Miscellaneous equipment @ \$10,000	= \$ 10,000
Vehicle and Equipment Depreciation Costs	= \$135,000
(3) Increased Allocation of Detective	= \$ 11,000
Increased Dispatch Costs	= \$ 75,000
Total Costs Year 2	= \$2,809,037
*Year 1 Carryover	= \$475,352
*Year 2 Carryover	= \$166,315

Year 3 (2021-2022)

(1) Lieutenant @ \$189,411	= \$189,411
(1) Sergeant @ \$179,227	= \$179,227
(14) Officers @ \$105,465/yr	= \$1,476,510
(1) Communications Supervisor @ \$96,638/yr	= \$ 96,638
(1) Community Service Officer @ \$75,504/yr	= \$ 75,504
(1) Admin Analyst 1/IT @ \$95,484/yr	= \$ 95,484
Vehicle and Equipment Depreciation Costs	= \$180,000
(3) Increased Allocation of Detective	= \$ 12,000
Increase Dispatch Costs	= \$ 75,000
Total Costs Year 3	= \$2,379,774
*Year 2 Carryover	= \$166,315
*Year 3 Carryover	= \$283,278

**CITY OF PORTERVILLE STREETS
RECONSTRUCTION/REHABILITATION
PROGRAM AND FUNDING CAPACITY**

FUNDING SOURCES	ANNUAL FUNDING (\$)
General Fund	\$2,400,000
Local Transportation Funds (LTF)	\$700,000
State Improvement Program (STP)	\$600,000
Special Gas Tax (SGT)	\$400,000
Senate Bill 1 (State Gas Tax Initiative)	\$1,100,000
Measure R Tax Measure (County Tax)	\$1,000,000
Measure I Tax Measure (Local Tax)	\$3,000,000

Total (\$) \$9,200,000

PROPOSED UTILIZATION OF FUNDS	ANNUAL EXPENSE (\$)
General Fund - Streets COP Debt Service	\$1,700,000
General Fund - Street Maintenance and Lighting	\$700,000
City Staff Street Maintenance Program	\$1,000,000
Micro-Surfacing/Slurry Seal Program	\$1,000,000
ADA, Sidewalk, and Streetlight Program	\$500,000
Street Reconstruction/Rehabilitation Program	\$4,300,000

Total (\$) \$9,200,000

NOTE: Annual Funding Estimates by Source

NOTE: This contribution pays for \$20 million in COP's for transportation issued 2005 through 2035
 NOTE: This contribution is long standing and a requirement of CA Senate Bill 1 (Maintenance of Effort).
 NOTE: This includes street signage per CA mandated regulations.
 NOTE: Street maintenance program by contract for extension of streets useful life. (Measure R)
 NOTE: Program is necessary to meet American Disabilities Act as they relate to street improvements.
 NOTE: Major street repairs with contract forces.

ORDINANCE NO. _____

AN ORDINANCE ADDING ARTICLE IIB, TO TITLE 22 OF THE PORTERVILLE MUNICIPAL CODE TO PROVIDE FOR AN ADDITIONAL ONE PERCENT (ONE CENT) TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, TO PROVIDE FUNDS TO MAINTAIN ESSENTIAL LOCAL CITY SERVICES INCLUDING POLICE, FIRE/9-1-1 EMERGENCY AND MEDICAL AID RESPONSE, STREET MAINTENANCE, AND OTHER SERVICES

WHEREAS, Sacramento politicians have taken more than \$10,500,000 from Porterville over the last five years, impacting the City's ability to provide services and programs at the levels local residents want; and

WHEREAS, Porterville's population has increased 15% in the last ten years and is expected to keep growing – it is more expensive to provide services such as public safety, streets and sidewalk repair, park maintenance, and services for seniors and youth to meet the needs of our growing community; and

WHEREAS, nearly 60% of Porterville streets are rated “poor,” “very poor,” or “worse by independent pavement management engineers, and essential repairs must be made before they get even worse or more expensive to repair in the future; and

WHEREAS, nearly 60% of all 911 calls to the Porterville Fire Department require emergency medical attention; and

WHEREAS, the American Heart Association © says brain deterioration starts between 4-6 minutes after a person stops breathing, and the City of Porterville seeks to maintain 911 rapid response times from our City's firefighters and emergency medical workers; and

WHEREAS, there are about 200 gang members who live or frequent Porterville and the City's Police Department must adequately address gang violence, including drive-by shootings and assaults with a deadly weapon, and keep gang members and drug dealers from nearby communities out of our City; and

WHEREAS, well-maintained streets, the quality of local parks and library, safe and clean public areas and neighborhoods, and rapid emergency response by police and fire departments are investments that strengthen our community, improve property values and make Porterville a more desirable place to live, do business and raise a family; and

WHEREAS, the Porterville community has identified key priorities including maintaining police, fire and emergency response times; preventing property crimes like thefts and burglaries; repairing potholes/maintaining streets; keeping public areas safe and clean; maintaining and improving school safety; and addressing homelessness; and

WHEREAS, the proposed measure will create another source of locally-controlled

funding where all proceeds would be used locally for the benefit of the Porterville public, and no funds could be seized by Sacramento; and

WHEREAS, the proposed measure ensures accountability and transparency in expenditure by requiring independent audits and citizen oversight, as well as requiring that all funds be used for Porterville; now

THE PEOPLE OF THE CITY OF PORTERVILLE DO ORDAIN AS FOLLOWS:

SECTION I. AMENDMENT OF CODE.

Porterville Municipal Code Title 22 is hereby amended by the addition of a new Article to read as follows:

ARTICLE IIB. TRANSACTIONS AND USE TAX

Sec. 22-9.1 Title. This ordinance shall be known as the City of Porterville Transactions and Use Tax Ordinance of 2018.

Sec. 22-9.2 Definitions.

The following words and phrases shall be defined as set forth in this Ordinance, except that any term or phrase not defined in this Ordinance shall have the same meaning as that term or phrase is defined in Parts 1.6 and 1.7 of the California Revenue and Taxation Code:

- (a) “City” means City of Porterville.
- (b) “Operative date” means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance by vote of the electorate on November 6, 2018.
- (c) “Ordinance” means the City of Porterville Transactions and Use Tax Ordinance of 2018.
- (d) “State” means the State of California.

Sec. 22-9.3 Purpose.

This Article of the Porterville Municipal Code is adopted for the following (and among other) purposes, and directs that the provisions hereof be interpreted liberally in order to accomplish all of its lawful purposes:

- (a) To impose a retail transactions and use tax in accordance with the provisions of California Revenue and Taxation Code Sections 7251 et seq., and Section 7285.9, which

authorizes the City to adopt this Ordinance 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 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 Transactions and Use Taxes.

(d) To adopt a retail transactions and use tax ordinance that can be administered in a manner that will, to the degree possible consistent with the provisions of Parts 1.6 of Division 2 of the California 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.

(e) To provide transactions and use tax revenue to the City to be used for the general governmental purposes of the City and with any transactions and use tax revenue received being placed into the City's general fund.

Sec. 22-9.4. 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 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.

Sec. 22-9.5. Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a transactions tax is imposed upon all retailers in the incorporated territory of the City at the rate of one percent (1.0%) of the gross receipts of the retailer from the sale of all tangible personal property sold at retail within the territory of the City on and after the Operative Date of this Ordinance.

Sec. 22-9.6. 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 the sale 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 Board of Equalization.

Sec. 22-9.7. 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 or after the Operative Date of this Ordinance for storage, use or other consumption in said territory of the City at the rate of one percent (1.0%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to State transactions or use tax regardless of the place to which delivery is made.

Sec. 22-9.8. Adoption of Provisions of State Law.

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Parts 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 adopted, incorporated and made a part of this Ordinance as though fully set forth in it.

Sec. 22-9.9. Limitations on Adoption of State Law and Collection of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the California Revenue and Taxation Code:

(a) Wherever the State of California is named or referred to as the taxing agency, the name of the City of Porterville shall be substituted. 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 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 the 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 California 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.

Sec. 22-9.10. Permit Not Required.

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

Sec. 22-9.11. 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 Chapter 2 of 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 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 subsections (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.

Sec. 22-9.12. Amendments.

All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become adopted and a part of this Ordinance without further action of the City Council of the City of Porterville or the City's electorate, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance. The City Council may amend this Ordinance to comply with applicable law or as may be otherwise necessary in order to further the Ordinance's stated purposes.

Sec. 22-9.13. Prohibition on Enjoining Collection.

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 under this Ordinance.

Sec. 22-9.14. Severability.

In any provision of this Ordinance of the application of it 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.

Sec. 22-9.15 Effective Date.

This Ordinance relates to the levying and collection of the City's transactions and use taxes and shall become effective only if approved by a majority of the voters voting on the measure at the November 7, 2018, Special Municipal Election. The Operative Date of this Ordinance shall then be as defined in Section 22-9.2(b).

Sec. 22-9.16. Accountability and Oversight. This ordinance authorizes the Transactions and Use Tax Oversight Committee, formed pursuant to Resolution 24-2006, to act as an independent citizen's oversight committee for the expenditure of all funds collected by the Porterville Public Safety and Essential City Services Measure. The Committee has been responsible for accountability and public oversight regarding expenditures of Measure H funds since the measure was passed in 2005. The Committee shall now conduct spending oversight for all funds collected from to the Porterville Public Safety and Essential City Services Measure. The Committee shall conduct spending oversight pursuant to the procedures in Resolution 24-2006, and said provisions shall be incorporated herein by reference.

SECTION III. SEVERABILITY.

Any provision of the Porterville Municipal Code or appendices thereto inconsistent with the provisions of this Ordinance, to the extent of such inconsistencies and no further, is hereby repealed or modified to that extent necessary to effect the provisions of this Ordinance, except that any existing, duly adopted transactions and use tax existing as of the date of adoption of this Ordinance shall remain in effect and the transactions and use tax imposed by this Ordinance shall be additive thereto.

APPROVED by the following vote of the People of the City of Porterville on November 6, 2018:

ADOPTED by Declaration of the vote by the City Council of the City of Porterville on , 20__: