



# **Measure Q**

# **City of Santa Rosa**

## **Measure Question**

To continue locally controlled funding, that the state cannot take, and protect city services, including 911 emergency, paramedic and fire response; disaster, wildfire, and pandemic preparedness and response; keep city parks clean and safe; street/pothole repair; senior/youth programs; and other city services, shall Santa Rosa's measure consolidating and extending existing voter-approved sales taxes without change to the current ½ cent rate for ten years only, providing approximately \$18 million dollars annually, be adopted?

## What Your Vote Means

YES	NO
	A "no" vote on Measure Q will prohibit the City of Santa Rosa from consolidating and extending the existing sales tax.

## For and Against Measure Q

FOR	AGAINST
Tom Schwedhelm Mayor	SONOMA COUNTY TAXPAYERS' ASSOCIATION Daniel A. Drummond, Executive Director
SANTA ROSA FIRE FIGHTERS L1401 Timothy D Aboudara Jr, President	
COFFEY STRONG Anne M Barbour, VP	
Jane Bender Former Mayor, Santa Rosa	
Kerry Rego Small Business Owner	



City Attorney's Impartial Analysis of Measure Q	
If approved by the voters, this measure will consolidate and extend two existing ¼ cent local sales taxes, as follows:	
The City of Santa Rosa currently has two voter-approved general sales taxes. Each carries a tax rate of ¼ cent. The first, initially approved by the voters in 2010, is set forth in Chapter 3-27 of the Santa Rosa City Code and is scheduled to expire in 2027. The second, approved by the voters in 2018, is set forth in Chapter 3-29 of the Santa Rosa City Code and is scheduled to expire in 2025.	
This measure would repeal both of those ¼ cent sale taxes and replace them with a combined, single ½ cent sales tax. The City's current tax rate would remain unchanged. Chapters 3-27 and 3-29 of the City Code would be repealed on the date the new ½ cent tax becomes operative. There would be no overlap between the old and the new taxes.	
The new ½ cent general sales tax would be set forth in Chapter 3-30 of the Santa Rosa City Code. The tax would remain in place for a period of ten years and would expire automatically on March 31, 2031 (or if the initial operative date of the tax is later than April 1, 2021, at the end of the ten years from that operative date).	Continue to next page for arguments
Like the existing two ¼ cent sales taxes, the proposed consolidated ½ cent sales tax is a general tax. It is anticipated to raise approximately \$18 million annually for its duration. All revenues from the tax would be placed in the City's General Fund and could be used for any City purpose, including 911 emergency response, fire and police services, street and sidewalk maintenance, public improvements, park and recreational programs, housing and homeless services, planning and economic development, internal City services and other City programs. The tax would be administered by the California Department of Tax and Fee Administration. The tax would be subject to an annual independent audit.	
The proposed ½ cent sales tax is authorized by California Revenue and Taxation Code Section 7285.9. It requires approval by two-thirds of the City Council and a majority of the qualified voters voting on the measure. On July 21, 2020, the Santa Rosa City Council considered the measure, and with all seven Council members present, voted unanimously to place this measure on the ballot.	
If Measure Q is not approved by a majority of the qualified voters voting on the measure, the existing two ¼ cent general sales taxes will remain in effect within the City limits in accordance with their current provisions.	
A copy of Measure Q is available on-line at <u>srcity.org/BallotMeasure</u> . If you prefer a paper copy of the measure, please call the City Clerk at (707) 543-3015 and a copy will be mailed at no cost to you.	
s/ Sue Gallagher City Attorney	



# Local Ballot Measure: Q

Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors

Argument i	n Favor of Measure Q	Rebuttal to Argument in Favor of Measure Q		
Vote Yes on Q to protect S without increasing our taxes.	anta Rosa's emergency and city services	Join us in telling Santa Rosa City officials: "No, Not Now!" to higher taxes in this time of uncertainty and chaos. Vote No on Measure Q.		
	ng local funding, simply extending not v pay for essential city services, keeping well-maintained.	Don't they realize that people who have lost their jobs, businesses that have closed, farmers struggling to survive, seniors, and students all need help, especially financially? They don't need more taxes!		
Our community is still recovering from the devastating fires of recent years and Measure Q is critical to continuing that recovery and preparing for increasingly destructive fire seasons and power safety shutoffs.		The pandemic and recession have caused record high unemployment, and tens of thousands of Sonoma County residents can barely pay their monthly living expenses. We taxpayers have to live within our means and		
Measure Q keeps Santa Ros	a's fire stations open and keeps us safe.	so should local government.		
Yes on Q upgrades aging emergency communication systems to help firefighters and paramedics respond quickly in an earthquake, fire or other emergency.		Local governments need to tighten their belts, adjust their spending like the rest of us, and not ask for new or extended taxes this year. 2020 is clearly the wrong time to ask voters for more money.		
	age increases each year, Measure Q is s clean and safe, and supporting recreation	when people are back to work and united and stand strong in our op will push people into poverty and ca	isting ones should only be considered d businesses have re-opened. We are position to taxes like Measure Q that ause more businesses and non-profits	
	reserving local funding we can count on for	to close forever, creating more job	0 1 9	
local needs is more important than ever. Vote Yes on Q: Maintain fire protection services to prevent future fires; Keep city parks and playgrounds clean, safe and well-maintained; Improve disaster, wildfire and pandemic preparedness and response; Repair potholes and maintain city streets; Provide youth, family and senior programs; Rebuild firefighting infrastructure; and Maintain other essential city services.		When we say "No, Not Now," we hear strong agreement from others in the community who want relief for those most impacted by COVID-19. They don't want additional financial burdens brought on by tax measures that create new taxes or extend existing ones.		
		Send City Officials a clear, strong message: Vote No on Measure Q on November 3 <sup>rd</sup> .		
		SANTA ROSA METRO CHAMBEF s/ Peter Rumble, CEO	R s/ Thomas Boylan Santa Rosa Business Owner	
	leasure Q: Local Control Over Local Funds leasure Q gives Santa Rosa local control over local funds for local eeds;		NORTH COAST BUILDERS EXCHANGE s/ Keith Woods, CEO	
No money can be taken by Sacramento; Mandatory financial audits and yearly reports to the community are required; and Essential purchases like groceries and prescription medicine are exempt from Measure Q so the cost isn't a burden on those with fixed or limited incomes. Measure Q ensures visitors and shoppers from outside of Santa Rosa pay their fair share for local city services.				
	Rosa strong without increasing taxes.			
s/ Tom Schwedhelm Mayor	SANTA ROSA FIRE FIGHTERS L1401 s/ Timothy D Aboudara Jr, President			
COFFEY STRONG s/ Anne M Barbour, VP	s/ Jane Bender Former Mayor, Santa Rosa			
s/ Kerry Rego Small Business Owner				



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Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors			
Argument Against Measure Q	Rebuttal to Argument Against Measure Q		
Measure Q further confirms that politicians cannot be trusted. Whether another hollow declaration of the latest crisis (pensions, homelessness, housing) or, as in this case, promises soon and conveniently forgotten, Santa Rosa city council members prove once again that they will say anything expedient to the moment.	The opponent has opposed virtually all local measures for our community without regard to our needs. When you study the facts, you see why Measure Q is needed now more than ever. Fact #1: Measure Q renews existing critical local funding – it does not increase your taxes. Without Measure Q, the City will have to make devastating cuts that impact our emergency services, parks, roads and overall quality of life. Fact #2: The truth is, we are in a financial crisis – no exaggeration is necessary, the numbers speak for themselves. COVID-19 created a steep economic downturn resulting in the City losing \$30 million in revenue and exacerbating the already existing financial challenges brought on by the 2017 wildfires. Without Measure Q the City will soon lose an additional \$18 million in annual local funding. Measure Q offers a local solution to prevent severe cuts and continue providing the essential city services our community relies on. Fact #3: Fire seasons are only getting deadlier and more severe. Now is not the time to cut fire protection services. We need Measure Q to keep our fire stations open, rebuild firefighting infrastructure, improve fire prevention services and keep our community safe. Fact #4: Measure Q is fiscally responsible. Annual audits and reports to the community are mandatory. Measure Q ensures Santa Rosa keeps local control over local funds to address our community's most urgent local needs. Renew local funding for Santa Rosa without increasing taxes. Join us in voting Yes on Q.		
Measure Q seeks to repurpose and extend two existing voter approved sales taxes. The first, originally approved in 2010, was intended to shore up city finances battered by the Great Recession. The second, approved just two years ago, was intended to offset the costs of the 2017 wildfires. Council members promised both taxes were temporary and for very specific purposes. But now they want you to forget those promises and treat the taxes as just another unspecified slush fund. They also want the taxes extended to 2031, well beyond their original expirations. The recession that strained city finances is fortunately and for the most part behind us. And PG&E just paid the city \$95 million to cover wildfire related costs. Predictably, however, the council has become addicted to these sales taxes and refuses to break the habit. Their strategy is as cynical as it is simple. Exploit a financial crisis or natural disaster and convince voters to approve temporary tax increases. Then, after the crisis has passed or the disaster abated, tell voters the money is needed to pay for basic municipal services. And for good measure, threaten to cut the most popular services and programs if voters do not acquiesce.			
Vote No.	Vice Mayor, Santa Rosa Chair, Measure O, COC		
SONOMA COUNTY TAXPAYERS' ASSOCIATION s/ Daniel A. Drummond, Executive Director	s/ Patti Cisco 28 Year Resident Roseland small business owner		
	28 Year Resident Roseland small business owner s/ Keith Flood Retired Battalion Chief		



#### Full Text of Measure Q

#### ORDINANCE NO.

ORDINANCE OF THE COUNCIL OF THE CITY OF SANTA ROSA ADDING CHAPTER 3-30 TO TITLE 3 OF THE SANTA ROSA CITY CODE TO IMPOSE A TEMPORARY HALF-CENT GENERAL TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, AND REPEALING CHAPTERS 3-27 AND 3-29 OF THE SANTA ROSA CITY CODE

THE PEOPLE OF THE CITY OF SANTA ROSA DO ENACT AS FOLLOWS:

<u>Section 1.</u> The Council of the City of Santa Rosa in adopting this ordinance and placing the general tax levied herein before the voters of the City, finds, determines, and states as follows:

1. The City seeks to continue to provide excellent service to the residents of Santa Rosa;

2. The City has three existing .25% Transactions and Use Taxes, including Chapter 3-26 Transactions and Use Tax; Chapter 3-27 2010 Transaction and Use Tax; and Chapter 3-29 2018 Transactions and Use Tax;

3 Chapters 3-27 and 3-29 are general Transactions and Use taxes which provide revenue for general City services; Chapter 3-26 is a Transactions and Use tax which provides revenue for enhanced police, fire, and violence prevention services;

4. Chapter 3-26 expires on March 31, 2025; Chapter 3-27 expires on March 31, 2027; and Chapter 3-29 expires on March 31, 2025;

5. Funding is needed to maintain and strengthen 911 emergency, paramedic and fire response; disaster, wildfire and pandemic preparedness and response; parks and recreation opportunities; street and pothole repair, senior and youth programs; and other city services;

6. Santa Rosa's population has and will continue to grow, and it is crucial to invest in proper land use planning and social services management to meet the changing demographics and needs of the City's diverse and growing population to help ensure the city's vibrancy, resiliency and long-term economic stability;

 Without continuation of existing City sales tax revenues, our City will not be able to offer the kind of services we need, deserve and count on;

8. The general tax set forth in this ordinance will replace Chapter 3-27 2010 Transaction and Use Tax, and Chapter 3-29 2018 Transactions and Use Tax, and will remain in effect for ten years only;

9. The general tax set forth in this ordinance and in its ballot measure is subject to the City's existing fiscal accountability measures such as the Charter-required independent audit, review of City budget in a series of public hearings, and year-end public expenditure reports on City expenditures; and

10. The Council has evaluated Santa Rosa's needs with input from the public.

<u>Section 2</u>. Chapter 3-30 entitled "2020 TRANSACTIONS AND USE TAX" is added to Title 3 of the Santa Rosa City Code to read as follows:

"Section 3-30.010 Title. This ordinance shall be known as the City of Santa Rosa 2020 Transactions and Use Tax Ordinance. The City of Santa Rosa hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

Section 3-30.015 Operative date. "Operative date" means the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance, the effective date being as set forth in section 3-30.120.

**Section 3-30.020 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 general 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 general 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 general retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a general 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 3-30.030 Contract with State. Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 3-30.040 Transactions tax rate. For the privilege of selling tangible personal property at retail, a general tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one half of one percent (0.50%) 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 3-30.045 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 to rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.



#### Full Text of Measure Q (Cont.)

Section 3-30.050 Use tax rate. A general 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 one half of one percent (0.50%) 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 3-30.055 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 3-30.060 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, California Department of Tax and Fee Administration, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this 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.

C. "A retailer engaged in business in the City" shall also include:

 Any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the state by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of the Internal Revenue Code and the regulations thereunder. 2. 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.

**Section 3-30.070 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 3-30.080 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 sales or use tax.

B. There are exempted from the computation of the amount of sales 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:



### Full Text of Measure Q (Cont.)

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 section 3-30.060(C)(2), 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.

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 3-30.090 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 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 3-30.100 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 3-30.110 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 3-30.120 Effective date. This ordinance, following its approval by at least 5 affirmative votes of the Council, and its publication in accordance with the Government Code, shall become effective upon the approval of the tax imposed hereunder by more than 50 percent of the voters of the City voting thereon at an election called for that purpose. The "operative date" of the tax imposed hereunder shall be as provided in section 3-30.015.

Section 3-30.130 Termination date. The authority to levy the tax imposed by this ordinance shall extend only through March 31, 2031, or, if the operative date is later than April 1, 2021, at the end of ten years from the operative date as provided in section 3-30.015."

Section 3. Upon the operative date of Chapter 3-30 as provided herein, Chapter 3-27 of the Santa Rosa City Code shall be repealed.

Section 4. Upon the operative date of Chapter 3-30 as provided herein, Chapter 3-29 of the Santa Rosa City Code shall be repealed.

	IN COUNCIL DULY PASSED AND APPROVED this	day
of	, 2020.	-

APPROVED:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Mayor

APPROVED AS TO FORM:

City Clerk

City Attorney