

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO. 215-2023

On the motion of Supervisor Cummings Duly seconded by Supervisor Hernandez

The following resolution is adopted:

RESOLUTION CALLING FOR AN ELECTION FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE COUNTY OF SANTA CRUZ A COUNTYWIDE MEASURE TO RAISE THE RETAIL TRANSACTIONS AND USE TAX (SALES TAX) IN THE UNINCORPORATED AREA BY ONE-HALF CENT; DIRECTING THE COUNTY ELECTIONS OFFICIAL TO CONDUCT THE ELECTION; AND DIRECTING CONSOLIDATION OF THE ELECTION WITH THE REGULAR ELECTION OF MARCH 5, 2024

WHEREAS, the Board of Supervisors has determined it is in the best interest of the County and its residents to submit to the voters a proposed measure authorizing the Board to amend County Code to increase by one-half cent the Retail Transactions and Use Tax (Sales Tax) for retail transactions in the unincorporated area of the County; and

WHEREAS, the funds collected from the increase in the Sales Tax will be used to provide funding for essential County services including wildfire response, prevention, and recovery; affordable housing to support working families and frontline workers including nurses, emergency responders, and educators; mental health crisis programs for children and vulnerable populations; substance abuse programs; improved public safety, road maintenance and pothole repair, parks and recreation; and programs to reduce homelessness; and

WHEREAS, the increase to the Sales Tax will be enacted solely to raise revenue for general governmental purposes of the County and not for purposes of regulation or for raising revenue for regulatory purposes, in that all of the proceeds from the tax shall be placed in the County's general fund and be used for the usual current expenses of the County; and

WHEREAS, subdivision (b) of section 2 of Article XIII C of the California Constitution and section 53723 of the California Government Code require that before the County may impose a general tax, the tax must be submitted to the voters and approved by a majority vote of the voters; and

WHEREAS, subdivision (b) of section 2 of Article XIII C of the California Constitution mandates that an election required by that subdivision be consolidated with a regularly scheduled general election for members of the governing body of the local government, subject to specific exceptions not relevant here; and

WHEREAS, if approved by a majority of voters, the proposed increase to the Sales Tax would be accomplished by amending Chapter 4.22 of the Santa Cruz County Code; and

WHEREAS, pursuant to California Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, pursuant to California Elections Code Section 1000 *et seq.*, various district, county, State, and other political subdivision elections shall be held on March 5, 2024, an established regular election date;

NOW THEREFORE, IT IS HEREBY RESOLVED AND ORDERED by the Board of Supervisors as follows:

1) A County election is hereby called to be held throughout the County on the regular election date of March 5, 2024, for the purpose of submitting to the qualified electors of the County of Santa Cruz the following measure:

Measure -

To fund essential Santa Cruz County services, including wildfire response/prevention/recovery; affordable housing to support working families and frontline workers including nurses, emergency responders, and educators; mental health crisis programs for children/vulnerable populations; substance abuse programs; improved public safety, road maintenance/pothole repair, parks/recreation; and programs to reduce homelessness, shall Santa Cruz County's transaction and use tax (sales tax) be increased in unincorporated areas by one-half cent, providing approximately \$10,000,000 annually, until ended by voters?

YES____ NO____

2) Said County election shall be held and conducted, the votes received and canvassed, the returns thereof made, and the result thereof ascertained and determined in accordance with the law, including but not limited to the provisions of Section 10418 of the Elections Code.

3) Said special County election hereby called shall be and hereby is consolidated with any and all elections also called to be held throughout the County on March 5, 2024, in all respects as required by and pursuant to law, including but not limited to the provisions of Section 10418 of the Elections Code.

4) In accordance with the provisions of Section 9160 of the Elections Code, the County Counsel is hereby directed to prepare an impartial analysis of this measure.

5) In accordance with the provisions of Section 9160 of the Elections Code, the County Auditor-Controller-Treasurer-Tax Collector is hereby directed to prepare a fiscal impact statement of this measure.

2

6) Arguments for and against this measure may be submitted in conformance with Elections Code Section 9161, *et seq*.

7) The Clerk of the Board of Supervisors shall file a copy of this Resolution with the County Clerk.

BE IT FURTHER RESOLVED AND ORDERED THAT the Santa Cruz County Elections Department is requested to print the proposed ordinance attached hereto as Attachment A in the County Voter Information Guide for the March 5, 2024, election date.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 5th day of December 2023, by the following vote:

AYES:Supervisors Koenig, Cummings, Hernandez, McPherson and FriendNOES:NoneABSENT:NoneABSTAIN:None

Each Frien 2C437165727F4FD

12/5/2023

Zach Friend, Chairperson Board of Supervisors

ATTEST: Juliette Burke Juliette Burke Clerk of said Board

Approved as to form:

DocuSigned by:

Jason M. Heath

11/28/2023

Office of the County Counsel

(11/28/2023, 15114)

Resolution 215-2023 ATTACHMENT A

BE IT ORDAINED by the electorate of the County of Santa Cruz that Santa Cruz County Code Chapter 4.22 (Transactions and Use Tax) is hereby amended as follows:

SECTION I

Section 4.22.055 is hereby added to the Santa Cruz County Code, to read as follows:

4.22.055 Additional transactions tax rate.

For the privilege of selling tangible personal property at retail, an additional tax is hereby imposed upon all retailers in the unincorporated territory of the County at the rate of one-half (.5) percent 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 II

Section 4.22.075 is hereby added to the Santa Cruz County Code, to read as follows:

4.22.075 Additional use tax rate.

An additional excise tax is hereby imposed on the storage, use or other consumption in the County 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 (.5) percent 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 III

Section 4.22.160 of the Santa Cruz County Code is hereby amended, to read as follows:

4.22.160 Termination date.

The authority to levy the tax imposed under Sections 4.22.050 and 4.22.070 shall expire twelve years after the Operative Date. The authority to levy the tax imposed under Sections 4.22.055 and 4.22.075 shall continue until ended by voters.

SECTION IV

This ordinance relates to the levying and collecting of additional transactions and use taxes and shall take effect immediately if the tax imposed is approved by a simple majority of voters voting on the question at the March 5, 2024 statewide primary election and shall become operative on the first date of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

Resolution 215-2023 ATTACHMENT A

PASSED AND ADOPTED by a majority vote of the electorate of the County of Santa Cruz at the March 5, 2024 statewide primary election. Pursuant to Section IV, above, the ordinance became effective immediately upon such adoption.

Certificate Of Completion

Envelope Id: FBA2A09472B64319B2536412AE5AC5AC Subject: Complete with DocuSign: Resolution Calling For An Election (Sales Tax Increase) Source Envelope: Document Pages: 5 Signatures: 1 Certificate Pages: 4 Initials: 0

AutoNav: Enabled Envelopeld Stamping: Enabled Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original 11/28/2023 11:21:24 AM Security Appliance Status: Connected Storage Appliance Status: Connected

Signer Events Jason M. Heath Jason.Heath@santacruzcountyca.gov

Security Level: Email, Account Authentication (None)

Holder: Nicole Coburn Nicole.Coburn@santacruzcountyca.gov Pool: FedRamp Pool: County of Santa Cruz

Signature DocuSigned by: Jason M. ftrath 2338E053FF38435...

Signature Adoption: Pre-selected Style Using IP Address: 63.194.190.100

Status: Completed

Envelope Originator: Nicole Coburn 701 Ocean Street Santa Cruz, CA 95060 Nicole.Coburn@santacruzcountyca.gov IP Address: 63.194.190.100

Location: DocuSign

Location: DocuSign

Timestamp

Sent: 11/28/2023 11:24:19 AM Viewed: 11/28/2023 11:26:57 AM Signed: 11/28/2023 11:27:31 AM

| Electronic Record and Signature Disclosure: |
|---|
| Accepted: 11/28/2023 11:26:57 AM |
| ID: 80d019b3-a1fc-4e07-b798-fe21b1d67ea4 |

| In Person Signer Events | Signature | Timestamp |
|---|--|--|
| Editor Delivery Events | Status | Timestamp |
| Agent Delivery Events | Status | Timestamp |
| Intermediary Delivery Events | Status | Timestamp |
| Certified Delivery Events | Status | Timestamp |
| Carbon Copy Events | Status | Timestamp |
| Witness Events | Signature | Timestamp |
| Notary Events | Signature | Timestamp |
| Envelope Summary Events | Status | Timestamps |
| Envelope Sent Certified Delivered Signing Complete Completed | Hashed/Encrypted Security Checked Security Checked Security Checked | 11/28/2023 11:24:19 AM 11/28/2023 11:26:57 AM 11/28/2023 11:27:31 AM 11/28/2023 11:27:31 AM |
| Completed | | |
| Payment Events | Status | Timestamps |

Electronic Record and Signature Disclosure

DocuSign

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, County of Santa Cruz (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact County of Santa Cruz:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: nada.algharib@santacruzcounty.us

To advise County of Santa Cruz of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at nada.algharib@santacruzcounty.us and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from County of Santa Cruz

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to nada.algharib@santacruzcounty.us and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with County of Santa Cruz

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to nada.algharib@santacruzcounty.us and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process.

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <u>https://support.docusign.com/guides/signer-guide-signing-system-requirements</u>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify County of Santa Cruz as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by County of Santa Cruz during the course of your relationship with County of Santa Cruz.