

TOWN OF LOOMIS

RESOLUTION NO. 16 - 21

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS
DECLARING AN ELECTION BE HELD IN ITS JURISDICTION; REQUESTING
THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE; AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK**

WHEREAS, it is the determination of the Town Council that an election be held in the Town of Loomis on November 8, 2016; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following officer(s) whose terms expire:

INCUMBENT'S NAME	POSITION	REGULAR/SHORT TERM
Rhonda Morillas	Councilmember	Regular Term
David Wheeler	Councilmember	Regular Term
Roger Carroll	Town Treasurer	Regular Term
Charleen Strock	Town Clerk	Regular Term

2. Town officers are elected at large (all voters within the Town vote for all candidates).
3. The Town has determined the length of the Candidate Statement shall not exceed 200 words and that the cost of the Candidate Statement shall be paid by the Candidate.
4. The Town has determined that in the case of a tie vote, the election shall be determined by lot.
5. The County Clerk is requested to provide election services and all applicable costs will be paid by the Town of Loomis.
6. The Town hereby certifies that there have been no boundary changes since our last election, but the Town understands that the Placer County Mapping Division will verify our Town boundary lines prior to the election.

APPROVED TO STATE, 20160110, 10:00 AM, 10/10/16

TOWN CLERK

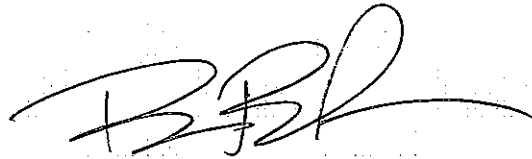
NOW, THEREFORE, IT IS HEREBY RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at the Town's expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

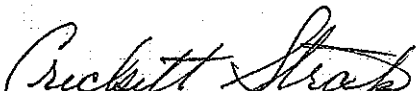
PASSED AND ADOPTED by the Town Council of the Town of Loomis this 20th day of June 20, 2016 by the following vote:

AYES:	Baker, Black, Morillas, Wheeler
NOES:	None
ABSENT:	Ucovich
ABSTAINED:	None



Mayor

ATTEST:



Town Clerk

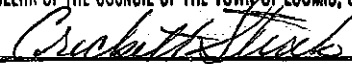
PLACER CO. CLERK
ELECTION DIVISION

2016 JUN 21 PM 1:54

FILED

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE ATTEST:

CRICKETT STROCK
CLERK OF THE COUNCIL OF THE TOWN OF LOOMIS, STATE OF CALIFORNIA



TOWN CLERK

TOWN OF LOOMIS

ORDINANCE NO. 266

AN ORDINANCE OF THE TOWN OF LOOMIS IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

Section 1. TITLE. This ordinance shall be known as the Loomis Transactions and Use Tax Ordinance. The Town of Loomis hereinafter shall be called "Town." This ordinance shall be applicable in the incorporated territory of the Town.

Section 2. OPERATIVE DATE. "Operative Date" means the first day 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.

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 Town 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 Town 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 Town 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 Town at the rate of .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 Town 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 .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 Town 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 Victim Compensation & Government Claims Board, 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 Town 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 "Town" 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 Town, Town 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 Town which is shipped to a point outside the Town, 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 Town 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-Town 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-Town 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 Town 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 Town 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 Town or participates within the Town 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 Town or through any representative, agent, canvasser, solicitor, subsidiary, or person in the Town under the authority of the retailer.

7. "A retailer engaged in business in the Town" 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 Town.

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. 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 Town, or against any officer of the State or the Town, 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. This ordinance relates to the levying and collecting of the Town transactions and use taxes and shall take effect immediately.

Section 16. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire March 31, 2027.

PASSED AND ADOPTED by the Town Council of the Town of Loomis, State of California, on June 14, 2016, by the following vote:

AYES: Baker, Black, Morillas, Ucovich, Wheeler

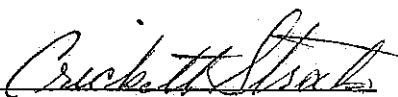
NOES: None

ABSTAINED: None

ABSENT: None



Brian Baker, Mayor

Attest: 
Crickett Strook, Town Clerk

RESOLUTION NO. 16-14

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF LOOMIS
CALLING A SPECIAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 8, 2016, FOR THE
PURPOSES OF APPROVING AN ORDINANCE IMPOSING A ONE-QUARTER PERCENT
TRANSACTION AND USE TAX FOR LIBRARY AND OTHER GENERAL COMMUNITY SERVICES;
APPROVING AN ADVISORY BALLOT MEASURE; REQUESTING THAT THE PLACER COUNTY
BOARD OF SUPERVISORS CONSOLIDATE THE ELECTION WITH THE STATEWIDE ELECTION;
AUTHORIZING THE MAYOR TO PREPARE A WRITTEN ARGUMENT IN SUPPORT OF THE TAX
AND ADVISORY MEASURES; AND DIRECTING THE TOWN ATTORNEY TO PREPARE AN
IMPARTIAL ANALYSIS OF THE MEASURES**

WHEREAS, on March 10, 2015, the Director of Placer County Library Services informed the Town Council that Placer County intended to close the Loomis branch of the County library system (the "Loomis Library") in June, 2015, in response to which the Town Council adopted Resolution 15-01 in support of keeping the Loomis Library open; and

WHEREAS, in further response to the proposed closure of the Loomis Library, the Mayor appointed an ad hoc committee of Town residents (the "Committee") to explore options for keeping the Loomis Library in operation beyond the end of the fiscal year; and

WHEREAS, at the Town Council's meeting of October 24, 2015, the Committee recommended that the Council place a one-quarter cent general transaction and use tax on the next available regular election date to provide the Town with a source of funding for community services, including the Loomis Library; and

WHEREAS, on December 8, 2015, the Placer County Board of Supervisors agreed to keep the Loomis Library open until July 1, 2016; and

WHEREAS, Town general fund revenues are inadequate to provide for the continued operation of the Loomis Library and other community services desired by the residents of the Town of Loomis, and additional long-term revenues are necessary to keep the Loomis Library open; and

WHEREAS, the Loomis Library has been operated and maintained for the use, benefit, and enjoyment of all residents of the Town, and the Loomis Library is a critical asset to the community by providing books and reading rooms, as well as gathering spaces that foster community and civic engagement for Town residents.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Loomis hereby resolves, declares, determines and orders as follows:

Section 1. The foregoing recitals are true and correct, and hereby incorporated by reference.

Section 2. Pursuant to California Constitution Article XIII C, section 2 and Elections Code section 9222, the Town Council of the Town of Loomis

submits to the qualified voters of the Town, the Loomis Library and General Services Tax Measure (the "Tax Measure"), which if approved, would adopt a general transactions and use tax, as authorized by Revenue and Taxation Code section 7285.9. This Tax Measure shall be designated by letter by the Placer County Elections Department. Pursuant to Election Code section 10400, et seq., the election for this Tax Measure is hereby called and shall be considered with the regular election to be conducted on November 8, 2016.

Section 3. The Tax Measure to be presented to the voters shall be as set forth below. This question requires the approval of a majority of qualified electors' casting votes:

<p>PROPOSITION "___": To support the continued operation of the Loomis library, and for other general fund purposes, shall a quarter percent transactions and use tax ("sales tax") raising approximately \$250,000 annually be adopted for a period of ten years, subject to annual audits?</p>	<p>Yes No</p>
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Section 4. The ordinance authorizing the general tax to be approved by the voters pursuant to Sections 2 and 3 of this resolution is set forth in full in Exhibit A, attached hereto.

Section 5. Pursuant to California Constitution Article XIII C, section 2, and Elections Code section 9222, the Town Council of the Town of Loomis also submits to the qualified voters of the Town the Loomis Library and General Services Advisory Measure (the "Advisory Measure"). This Advisory Measure shall be designated by letter by the Placer County Elections Department. Pursuant to Election Code section 10400, et seq., the election for this Advisory Measure is hereby called and shall be considered with the regular election to be conducted on November 8, 2016.

Section 6. The Advisory Measure to be presented to the voters shall be as set forth below. This question requires the approval of a majority of qualified electors' casting votes:

<p>PROPOSITION "___": ADVISORY VOTE ONLY: If a local transactions and use tax is enacted in the Town of Loomis, should its revenue be used predominantly to support the continued operation of the Loomis library?</p>	<p>Yes No</p>
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Section 7. The Town Clerk is authorized, instructed and directed to work with the Placer County Registrar of Voters, as needed, in order to properly

and lawfully conduct the election. The ballots to be used in the election shall be in the form and content as required by law. The Placer County Registrar of Voters is authorized to canvass the return of the municipal election. In all Particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 8.

The Board of Supervisors is requested to instruct its Registrar of Voters to provide such services as may be necessary for the holding of the consolidated election. The election shall be held in all respects as if there were only one election. The Town of Loomis recognizes that the county will incur additional costs because of this consolidation and agrees to reimburse the county for those costs. The Town Manager is hereby authorized and directed to expend the necessary funds to pay for the Town's cost of placing the Tax Measure and the Advisory Measure on the election ballot. Such services provided by the county may include, but are not limited to, the following:

- Publication of notices calling the election
- Publications of notices calling for ballot arguments
- Provision of voter lists
- Obtaining and staffing polling places
- Provision and delivery of precinct supplies
- Counting of ballots and certification of election
- Other election activities authorized by law
- All aspects of election not specified above may be agreed upon by the County Clerks and the Town Manager

Section 9.

- a. Pursuant to California Elections Code section 9282, on behalf of the Town Council, the Mayor is hereby authorized to prepare a written argument in favor of the proposed Tax Measure and the proposed Advisory Measure, not to exceed three hundred (300) words each. At the Mayor's discretion, the arguments may also be signed by members of the Town Council or a bona fide association of citizens, or by individual voters who are eligible to vote on the Tax Measure and the Advisory Measure. In the event that an argument is filed against the Tax Measure and/or Advisory Measure, the Mayor is also authorized to prepare rebuttal argument(s) on behalf of the Town Council, which may also be signed by members of the Town Council or bona fide association of citizens, or by individual voters who are eligible to vote on the Measures.

- b. Pursuant to California Elections Code section 9280, the Town Council hereby directs the Town Clerk to transmit a certified copy of the Tax Measure and the Advisory Measure to the Town Attorney. The Town Attorney shall prepare an impartial analysis of the Tax Measure and of the Advisory Measure, each not to exceed five hundred (500) words in length, showing the effect of the Tax Measure and the Advisory Measure on the existing law and the operation of the Tax Measure, and transmit the impartial analyses to the Placer County Registrar of Voters.
- c. Pursuant to California Election Code section 9285, when the Town Clerk has selected the arguments for and against the Tax Measure and the Advisory Measure, which will be printed and distributed to the voters, the Town Clerk is directed to send copies of the arguments in favor of the Tax Measure and the Advisory Measure to the authors of the arguments against, and copies of the arguments against to the authors of the arguments in favor.

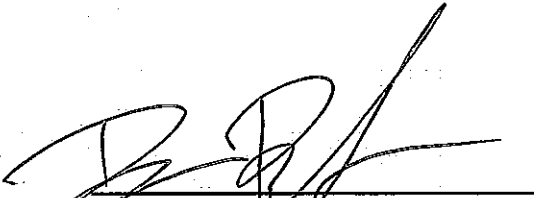
Section 10. The Town Clerk is directed to file certified copies of this resolution with the Board of Supervisors and the Registrar of Voters of the County of Placer, together with the attached ballot measures.

Section 11. The jurisdictional boundaries of the Town of Loomis have not changed since the last General Municipal Election.

Section 12. This resolution shall become effective immediately upon its passage and adoption.

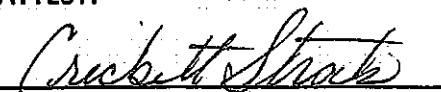
PASSED AND ADOPTED, this 14th day of June, 2016 by the following vote:

AYES: Baker, Black, Morillas, Ucovich, Wheeler
NOES: None
ABSENT: None
ABSTAIN: None



Brian Baker, Mayor

ATTEST:



Crickett Strock, Town Clerk

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE ATTEST:

CRICKETT STROCK
CLERK OF THE COUNCIL OF THE TOWN OF LOOMIS, STATE OF CALIFORNIA
 TOWN CLERK

EXHIBIT A

Ordinance Authorizing General Transaction and Use Tax

