

RESOLUTION NUMBER 6209

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PERRIS, CALIFORNIA, CALLING FOR AND GIVING NOTICE OF THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 7, 2023, FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF THE CITY A PROPOSED ORDINANCE ADDING CHAPTER 3.42 TO TITLE 3 OF THE CITY OF PERRIS MUNICIPAL CODE ESTABLISHING A SPECIAL BUSINESS LICENSE TAX ON DISTRIBUTION FACILITIES AND CERTAIN INDUSTRIAL BUSINESSES; AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE TO CONSOLIDATE THE SPECIAL MUNICIPAL ELECTION ON NOVEMBER 7, 2023 WITH THE ELECTION TO BE HELD ON THE SAME DATE AND/OR TO RENDER SPECIFIED SERVICES TO THE CITY RELATING TO THE CONDUCT OF THE SPECIAL ELECTION AS NECESSARY

WHEREAS, over the last 15 years the number of large distribution facilities and certain industrial businesses located within the City of Perris (“City”) has grown rapidly, with additional projects proposed or currently under review; and

WHEREAS, the tremendous growth and operation of such facilities has in turn increased the amount of vehicle traffic and created other impacts, and has strained the City’s ability to maintain City streets and related facilities, such that the City Council finds it necessary to submit to the voters a ballot measure to establish a tax on distribution facilities and certain industrial businesses; and

WHEREAS, the City Council desires to propose an ordinance to add Chapter 3.42 to Title 3 of the Perris Municipal Code to establish, for 30 years, an annual special business license tax on distribution facilities and certain industrial businesses in the amount of up to 10.7 cents (\$0.107) per square foot for space principally utilized for distribution facility or industrial business purposes, for the purpose of raising revenue for the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements (“Measure”); and

WHEREAS, the Measure’s proposed tax rate of up to 10.7 cents (\$0.107) per square foot for space principally utilized for distribution facility or industrial business purposes would also be annually adjusted by the percentage increase in the Consumer Price Index for All Urban Consumers (CPI – U) for the Riverside-San Bernardino-Ontario area. In the event that there is no change or there is a percentage decrease in such Consumer Price Index in any given year, then the business license tax established by this chapter shall be unchanged; and

WHEREAS, for the purposes of the Measure, “industrial business” is defined as “a business consisting primarily of indoor or outdoor storage of large trucks or a business consisting primarily of indoor or outdoor manufacturing activity with large truck activity”;

WHEREAS, pursuant to Section 9222 of the California Elections Code and Section 37101 of the California Government Code, the City Council has the authority to place a measure on the ballot regarding the imposition, extension or increase in a local business license tax to be considered by the voters at a Municipal Election; and

WHEREAS, the Measure is a special tax, the proceeds of which must be used solely for the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements; and

WHEREAS, based on the above, the City Council desires to submit the Measure to the voters at the November 7, 2023, Special Municipal Election for consideration. The specific terms relating to the Measure are provided for in the ordinance attached hereto as Exhibit "A", and in accordance with all applicable laws; and

WHEREAS, pursuant to Government Code section 53724 ("Proposition 62"), a majority vote of all members of the City Council is required to place the Measure on the November 7, 2023 ballot; and

WHEREAS, notice of the June 13, 2023, public hearing concerning the Measure was posted on June 6, 2023 at Perris City Hall, Perris Senior Center and Cesar Chavez Library and provided electronically to businesses that would be affected by the Measure; and

WHEREAS, a public hearing concerning the Measure was held on June 13, 2023; and

WHEREAS, it is desirable that the Special Municipal Election be consolidated with any other local election to be held on the same date, and that within the City the precincts, polling places, voting centers and election officers of the two elections be the same, and that the Riverside County election department canvass the returns of the Special Municipal Election and that the election be held in all respects as if there were only one election; and

WHEREAS, in the course of conduct of the election it is necessary for the City to request services of the County; and

WHEREAS, all necessary expenses in performing these services shall be paid by the City;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PERRIS, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and are incorporated herein as if set forth in full.

Section 2. That pursuant to the requirements of the laws of the State of California relating to general law cities, there is hereby called and ordered to be held in the City of Perris, California, on Tuesday, November 7, 2023, a Special Municipal Election for the purpose

of submitting to the qualified voters a Measure proposing the establishment of an annual special business license tax on distribution facilities and certain industrial businesses at the rate of \$0.107 for space principally utilized for distribution facility or industrial business purposes for 30 years, which is anticipated to provide approximately \$4,019,315 annually to be used solely for the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements. The Measure’s proposed tax rate of up to 10.7 cents (\$0.107) per square foot for space principally utilized for distribution facility or industrial business purposes would also be annually adjusted by the percentage increase in the Consumer Price Index for All Urban Consumers (CPI – U) for the Riverside-San Bernardino-Ontario area. In the event that there is no change or there is a percentage decrease in such Consumer Price Index in any given year, then the tax rate would be unchanged. As required by Elections Code Section 13247, the abbreviated form of the Measure to appear on the ballot is specified below in Section 3 of this Resolution. The City’s designated elections official is hereby authorized and directed to make any changes to the text of the proposition or this resolution, including its exhibits, as required to conform to any requirements of law.

Section 3. That the City Council, pursuant to its right and authority, hereby orders submitted to the voters at the Special Municipal Election to be held on Tuesday, November 7, 2023, the following question:

Shall the measure, establishing, for 30 years, an annual special business license tax of up to \$0.107 per square foot (subject to annual CPI adjustments) on distribution facilities, large truck storage businesses, and manufacturing businesses with large truck activity, annually collecting approximately \$4,019,315 to be used solely for construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements, be adopted?	YES
	NO

Section 4. That the text of proposed ordinance to be submitted to the voters as the proposed Measure is attached as Exhibit “A” to this resolution (“Ordinance”).

Section 5. The method of tax collection and all aspects of the application and operation of any tax levied pursuant to the adoption of the ordinance known shall be as provided for in the Ordinance and/or as authorized in the Perris Municipal Code.

Section 6. As a special tax, the vote requirement for the Measure to pass is 2/3 of the votes cast.

Section 7. That 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. Pursuant to the requirements of Sections 10402 and 10403 of the Elections Code, the Riverside County Board of Supervisors is hereby requested to approve the consolidation of the Special Municipal Election with the election conducted by Riverside County to be held on Tuesday, November 7, 2023, for the purposes of submitting a ballot measure as provided above (as applicable).

Section 9. That pursuant to the provisions of Elections Code Section 10002, the City Council requests the Board of Supervisors to permit the County Election Department to prepare and furnish the services specified in Exhibit B of this Resolution for the purposes of submitting a ballot measure as provided above (as applicable).

Section 10. That the City agrees to reimburse the County of Riverside for services performed by the County of Riverside by reason of this request, when the work is completed and upon presentation and proper approval of a detailed invoice to the City Clerk.

Section 11. That pursuant to Elections Code Section 320, Nancy Salazar, City Clerk, or her designee, is hereby designated as the City of Perris Elections Official for purposes of this election and its related process.

Section 12. That the City Clerk is directed to forward without delay to the Board of Supervisors and to the County Election Department, each a certified copy of this Resolution.

Section 13. That notice of time and place of holding said Election is given and the City Clerk is authorized, instructed and directed to give such further or additional notice of said Election, in time, form and manner as required by law.

Section 14. Pursuant to California Elections Code section 9295, the Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

Section 15. The adoption of this Resolution is exempt from the California Environmental Quality Act, Public Resources Code §§ 21000 et seq. ("CEQA") and 14 Cal. Code Reg. §§ 15000 et seq. ("CEQA Guidelines"). The calling and noticing of a Municipal Election for the submission of a ballot measure to voters is not a project within the meaning of CEQA Guideline Section 15378 because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment.

Section 16. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The City Council hereby declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion thereof.

Section 17. That the City Clerk is authorized, instructed and directed to coordinate with the Registrar of Voters of the County of Riverside ("Registrar") to procure and

furnish any and all official ballots which shall be in a form and content as required by law, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election; and, further that, pursuant to the consolidation request herein, the City of Perris requests the Registrar to perform, and which such officer is hereby authorized and directed to perform, the following specified services: the preparation, printing and mailing of sample ballots and polling place (vote center) cards; the establishment or appointment of precincts, polling places (vote centers) and election officers; the furnishing of ballots, voting booths and other necessary supplies or materials for polling places (vote centers); and the performance of such other election services as may be requested by the City Clerk which may be necessary in order to properly and lawfully conduct the said Election, as more specifically detailed in Exhibit B of this Resolution. That the polls (vote centers) for the election shall be open at 7:00 a.m. of the day of the election and shall remain open continuously from that time until 8:00 p.m. of the same day when the polls (vote centers) shall be closed, pursuant to Election Code § 10242, except as provided in §§ 14212, 14401 of the Elections Code of the State of California.

Section 18. That in all particulars not recited in this Resolution, said Election, if consolidated, shall be held and conducted as provided by law for holding municipal elections in the City and that pursuant to Elections Code sections 10403 and 10418, the City Council hereby acknowledges that the consolidated election shall be held and conducted in the manner prescribed in Elections Code section 10418 and in accordance with the provisions of law regulating the consolidated election;

Section 19. That the City Clerk is hereby directed to file a certified copy of this Resolution with the Registrar of Voters of the County of Riverside.

Section 20. That the City Clerk shall certify to the passage and adoption of this Resolution; shall enter the same in the book of original Resolutions of the City of Perris; and shall make a minute of passage and adoption thereof in the records of the proceedings of the City Council of the City of Perris, in the minutes of the meeting at which same is passed and adopted.

ADOPTED, SIGNED and APPROVED this 13th day of June, 2023.

Michael M. Vargas, Mayor

ATTEST:

Nancy Salazar, City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) §
CITY OF PERRIS)

I, Nancy Salazar, CITY CLERK OF THE CITY OF PERRIS, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution Number 6209 was duly and regularly adopted by the City Council of the City of Perris at a regular meeting thereof held 13th day of June, 2023, by the following called vote:

AYES: NAVA, CORONA, RABB, ROGERS, VARGAS

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

Nancy Salazar, City Clerk

Exhibit A
Ordinance Number 1429

ORDINANCE NUMBER 1429

AN ORDINANCE OF THE PEOPLE OF THE CITY OF PERRIS, CALIFORNIA APPROVING AND IMPLEMENTING A DISTRIBUTION FACILITY AND INDUSTRIAL BUSINESS TAX OF \$0.107 PER SQUARE FOOT FOR SPACE PRINCIPALLY UTILIZED FOR DISTRIBUTION FACILITY OR INDUSTRIAL BUSINESS PURPOSES BY ADDING CHAPTER 3.42 (DISTRIBUTION FACILITY AND INDUSTRIAL BUSINESS TAX) TO TITLE 3 OF THE PERRIS MUNICIPAL CODE

WHEREAS, over the last 15 years the number of large distribution facilities and certain industrial businesses located within the City has grown rapidly, with additional projects proposed or currently under review; and

WHEREAS, the tremendous growth and operation of such facilities has in turn increased the amount of vehicle traffic and created other impacts, and has strained the City's ability to maintain City streets and related facilities, such that the City Council finds it necessary to submit to the voters a ballot measure to establish a tax on distribution facilities and certain industrial businesses; and

WHEREAS, on June 13, 2023, the City Council adopted Resolution Number 6209, submitting this Ordinance to the voters at the Special Municipal Election to be held in the City of Perris on November 7, 2023, which, if approved, would establish an annual special business license tax on distribution facilities and certain industrial businesses in the amount of up to 10.7 cents (\$0.107) per square foot for space principally utilized for distribution facility or industrial business purpose, for the purpose of raising revenue for the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements ("Measure"); and

WHEREAS, the City of Perris ("City") has the authority to charge businesses a license tax for revenue under Government Code Section 37101; and

WHEREAS, pursuant to subdivision (b) of Section 2 of Article XIII C of the California Constitution and Section 53720 et. seq. of the Government Code the City Council is authorized to impose a special tax upon submission of such special tax to the voters of the City and approval by two-thirds (2/3) of the voters voting on the issue; and

WHEREAS, the administration, implementation, and enforcement of the tax contemplated by this Ordinance shall be carried out in accordance with the Perris Municipal Code.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF PERRIS, CALIFORNIA, AT THE NOVEMBER 7, 2023, SPECIAL MUNICIPAL ELECTION DO HEREBY ORDAIN AS FOLLOWS:

Section 1. Subject to the approval of two-thirds (2/3) of the voters of the City of Perris at the Special Municipal Election called by the City Council in a separate resolution,

Chapter 3.42 shall be added to Title 3 of the Perris Municipal Code to read in its entirety as follows:

“Chapter 3.42 – DISTRIBUTION FACILITY AND INDUSTRIAL BUSINESS TAX

Section 3.42.010. Purpose

This chapter is enacted to impose a business license tax upon distribution facilities and industrial businesses, as defined herein, for the purpose of raising revenue for the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements.

Section 3.42.020. Definitions

The following definitions apply to this chapter unless context clearly denotes otherwise:

“City manager” shall mean the City of Perris’ City Manager and his or her designee(s).

“Distribution facility” shall mean a business consisting primarily of receiving, temporarily storing, and subsequently distributing goods, wares, or merchandise of any kind to wholesalers or retailers.

“Effective date” shall mean the effective date specified in Section 3.42.080(A).

“Industrial business” shall mean a business consisting primarily of indoor or outdoor storage of large trucks or a business consisting primarily of indoor or outdoor manufacturing with large truck activity.

“Large truck” shall mean a truck, tractor, trailer, or other vehicle exceeding a maximum gross weight limit of 5 tons.

“Person” shall have the same meaning as provided in Section 1.04.010.

“Tax” shall mean the business license tax imposed by this chapter upon distribution facilities and industrial businesses.

Section 3.42.030. Tax

A. Commencing on the effective date hereof, every person conducting the business of, operating, or managing a distribution facility or industrial business shall pay an annual business license tax in the amount of up to 10.7 cents (\$0.107) per square foot for space principally utilized for distribution facility or industrial business purposes, as calculated by the city manager. Beginning on July 1, 2025, and on July 1 of each succeeding year, the business license taxes imposed herein shall be annually adjusted based upon the percentage increase in the Consumer

Price Index for All Urban Consumers (CPI – U) for the Riverside-San Bernardino-Ontario area. In the event that there is no change or there is a percentage decrease in such Consumer Price Index in any given year, then the business license tax established by this chapter shall be unchanged, unless approved by the city council.

B. The revenue generated by this tax shall be spent solely on the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements.

C. This tax shall expire 30 years from its effective date.

Section 3.42.040. Operation.

A. Failure or refusal to pay the taxes set forth in this chapter shall be subject to penalties, interest charges, and determinations of tax due as the city council may establish and the City may further use any or all other enforcement remedies provided for in this Code, or pursuant to applicable law.

B. The city council may by resolution impose the tax authorized by this chapter at a lower rate and may establish exemptions, incentives, deductions, or other reductions, and penalties and interest charges or determinations of tax due for failure to pay the tax in a timely manner, as otherwise allowed by this Code or California law. No action by the city council under this chapter shall prevent it from later increasing the tax or removing any exemption, incentive, or reduction, and restoring the maximum tax specified in this chapter.

C. The city council may adopt such rules and regulations for the efficient administration of this chapter.

Section 3.42.050. Returns and Remittances.

The tax shall be due and payable as follows:

A. This tax shall be due and payable on an annual basis by July 1 of each year after the effective date. Each person owing tax, on or before the last business day before July 1, shall prepare and submit a tax return to the city manager containing the amount of tax owed for the preceding year. At the time the tax return is filed, the full amount of the tax owed for the preceding year shall be remitted to the City.

B. All tax returns shall be completed on forms as provided by the city manager.

C. Tax payments for all outstanding taxes owed the city are immediately due upon cessation of business for any reason.

D. Whenever any payment, statement, report, request or other

communication received by the city manager is received after the time prescribed by this section for the receipt thereof, but is in an envelope bearing a postmark showing that it was mailed on or prior to the date prescribed in this section for the receipt thereof, or whenever the city manager is furnished substantial proof that the payment, statement, report, request, or other communication was in fact deposited in the United States mail on or prior to the date prescribed for receipt thereof, the city manager may regard such payment, statement, report, request, or other communication as having been timely received. If the due day falls on Friday, Saturday, Sunday, or a federal holiday, the due day shall be the last regular business day on which the City Hall is open to the public prior to the due date.

E. Unless otherwise specifically provided under other provisions of this chapter, the taxes required to be paid pursuant to this chapter shall be deemed delinquent if not paid on or before the due date specified by this section.

F. The city manager is not required to send a delinquency or other notice or bill to any person subject to the provisions of this chapter and failure to send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this chapter.

Section 3.42.060. Failure to Pay Tax.

Any person who fails or refuses to pay any tax required to be paid pursuant to this chapter on or before the due date shall pay penalties and interest as follows:

A. A penalty equal to 25% of the amount of the tax in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at a rate of 10% per annum; and, an additional penalty equal to 25% of the amount of the tax if the tax remains unpaid for a period exceeding one calendar month beyond the due date, plus interest on the unpaid tax and interest on the unpaid penalties calculated at the rate of 10% per annum. The percentages provided herein may be adjust by resolution of the city council.

B. Whenever a check is submitted in payment of a tax and the check is subsequently returned unpaid by the bank upon which the check is drawn, and the check is not redeemed prior to the due date, the taxpayer will be liable for the tax amount due plus penalties and interest as provided for in this chapter plus any amount allowed under state law.

C. The tax due shall be that amount due and payable from the effective date of this chapter.

D. The city manager may waive the first and second penalties of 25% each imposed upon any person if:

(1) The person provides evidence satisfactory to the city manager that failure to pay timely was due to circumstances beyond the control of the person and occurred notwithstanding the exercise of ordinary

care and the absence of willful neglect, and the person paid the delinquent business tax and accrued interest owed the city prior to applying to the city manager for a waiver.

(2) The waiver provisions specified in this subsection shall not apply to interest accrued on the delinquent tax and a waiver shall be granted only once during any 24 month period for taxation of space utilized as a distribution facility or industrial business.

Section 3.42.070. Refunds.

A. No refund shall be made of any tax collected pursuant to this chapter, except as provided in this section.

B. No refund of any tax collected pursuant to this chapter shall be made because of the discontinuation, dissolution, or other termination of a distribution facility or industrial business.

C. Any person entitled to a refund of taxes paid pursuant to this chapter may elect in writing to have such refund applied as a credit against taxes due under this chapter for the next term.

D. Whenever the amount of any tax, penalty, or interest has been overpaid, paid more than once, or has been erroneously or illegally collected or received by the city under this chapter, such amount may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the city manager upon forms established by the city manager.

E. The city manager shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant therefor refuses to allow such examination of claimant's books and business records after request by the city manager to do so.

F. In the event that the tax was erroneously paid and the error is attributable to the city, the entire amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the city shall retain the amount set forth in this chapter from the amount to be refunded to cover expenses.

G. The city manager shall initiate a refund of any tax which has been overpaid or erroneously collected whenever the overpayment or erroneous collection is uncovered by a city audit of tax receipts. In the event that the tax was erroneously paid and the error is attributable to the city, the entire amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the city shall retain the amount set forth in this chapter from the amount to be refunded to cover expenses.

Section 3.42.080. Effective and Expiration Date.

A. **Effective Date.** This chapter levying the tax described herein shall be effective ten (10) days after the date on which the city council has declared that the voters of the city have approved this chapter by a vote of no fewer than a two-thirds majority of the votes cast by the electors voting on the tax measure at the special municipal election held on Tuesday, November 7, 2023.

B. **Expiration Date.** This chapter levying the tax described herein shall expire thirty (30) years after the Effective Date.

Section 3.42.090 Administration; Enforcement; Violation.

A. The city manager shall enforce and administer each and all provisions of this chapter.

B. The city manager may adopt such rules and regulations for the efficient administration and enforcement of this chapter.

C. The city manager shall have the power to audit and examine all books and records of the person conducting the business of, operating, or managing a distribution facility or industrial business for the purpose of ascertaining the amount of tax, if any, required to be paid by the provisions of this chapter, and for the purpose of verifying any statements or any item thereof when filed by any person pursuant to the provisions of this chapter. If such person, after written demand by the city manager, refuses to make available for audit, examination or verification such books, records, or equipment as the city manager requests, the city manager may, after full consideration of all information within the city manager's knowledge concerning the business and activities of the person so refusing, make an assessment in the manner provided in section 3.42.100 of this chapter.

D. The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this chapter or of any state law requiring the payment of all taxes.

E. Any person violating any of the provisions of this chapter or any regulation or rule passed in accordance herewith, or knowingly or intentionally misrepresenting to any officer or employee of the City any material fact, either concerning the operation and administration of this chapter, or as provided for in this chapter, shall be deemed guilty of a misdemeanor.

F. Any violation of the provisions of this chapter, at the discretion of the city prosecutor, is punishable as a misdemeanor or an infraction pursuant to Chapter 1.16 of the Perris City Code; and, any violation of the provisions of this chapter is subject to administrative citation, at the discretion of the city, pursuant to Chapter 1.18 of the Perris City Code.

G. The remedies described in this chapter are not mutually exclusive. Pursuit of any one remedy shall not preclude city from availing itself of any or all available administrative, civil, or criminal remedies, at law or equity.

Section 3.42.100 Debts; Deficiencies; Assessments; Hearings.

A. The amount of any tax, penalties, and interest imposed by the provisions of this chapter shall be deemed a debt to the city and any person operating a medical distribution facility or industrial business without also making payment to the city of the taxes imposed by this chapter shall be liable in an action in the name of the city in any court of competent jurisdiction for the amount of the tax, and penalties and interest imposed on such distribution facility or industrial business .

B. If the city manager is not satisfied that any form filed as required under the provisions of this chapter is correct, or that the amount of tax is correctly computed, the city manager may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in a form required to be filed under the provisions of this chapter or upon the basis of any information in his or her possession or that may come into his or her possession. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in the business of distribution facility or industrial business, a deficiency determination may be made at any time within three years thereafter as to any liability arising from engaging in such business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due.

C. Under any of the following circumstances, the city manager may make and give notice of an assessment of the amount of tax owed by a person under this chapter:

(1) If the person has not filed any form required under the provisions of this chapter.

(2) If the person has not paid any tax due under the provisions of this chapter.

(3) If the person has not, after demand by the city manager, filed a corrected form required by this chapter, or furnished to the city manager adequate substantiation of the information contained in the form required by this chapter already filed, or paid any additional amount of tax due under the provisions of this chapter.

(4) If the city manager determines that the nonpayment of any tax due under this chapter is due to fraud, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to penalties and interest otherwise stated in this chapter. The city council may adopt a resolution changing the percentages herein.

(5) The notice of assessment shall separately set forth the amount of any tax known by the city manager to be due or estimated by the city manager, after consideration of all information within the city manager's knowledge concerning the business and activities of the person assessed, to be due under each applicable section of this chapter, and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment.

(6) The notice of assessment shall be served upon the person either by handing it to him or her personally, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business appearing on the face of the business tax certificate issued under this Code or to such other address as he or she shall register with the city manager for the purpose of receiving notices provided under this chapter; or, should the person have no business tax certificate issued and should the person have no address registered with the city manager for such purpose, then to such person's last known address. For the purposes of this section, a service by mail is complete at the time of deposit in the United States mail.

D. Within ten days after the date of service of an assessment of the amount of tax owed by a person under this chapter, the person may apply in writing to the city manager for a hearing on the assessment. If application for a hearing before the city is not made within the time herein prescribed, the tax assessed by the city manager shall become final and conclusive. The procedures for such a hearing shall be conducted as required by law and as follows:

(1) The city council delegates its authority to conduct such a hearing on the assessment to an independent hearing officer. The compensation of the hearing officer shall not depend on any particular outcome of the appeal. The hearing officer shall have full authority and duty to preside over the hearing on the assessment in the manner set forth herein and as required by law.

(2) Within 30 days of the receipt of any such application for hearing, the city manager shall cause the matter to be set for hearing before an independent hearing officer, unless a later date is agreed to by the city manager and the person requesting the hearing.

(3) Notice of such hearing shall be given by the city manager to the person requesting such hearing not later than five days prior to such hearing. The hearing officer may continue the administrative hearing from time to time. At such hearing said applicant may appear and offer evidence why the assessment as made by the city manager should not be confirmed and fixed as the tax due. In conducting the hearing, the hearing officer shall not be limited by the technical rules of evidence. Failure of the person who applied for a hearing on the assessment to appear shall not affect the validity

of the proceedings or order issued thereon.

(4) Upon conclusion of the hearing, or no later than ten days after the conclusion of the hearing, the hearing officer shall determine and reassess the proper tax to be charged and shall give written notice to the person in the manner prescribed in this chapter for giving notice of assessment, and the hearing officer shall submit its decision and the record to the city clerk. The decision of the hearing officer shall be final and conclusive.

Section 3.42.110. Accountability Provisions.

A. The city manager shall create a special fund account pursuant to Government Code Section 50075.1 into which the proceeds of this tax shall be deposited.

B. The city manager shall cause an annual report to be filed pursuant to Government Code Section 50075.3.

C. The city's independent auditors shall complete a report reviewing the collection, management and expenditure of revenue from the tax levied by this chapter. The independent auditor's report shall include an accounting of the revenues received and expenditures made from the special fund accounts annually to the city council and made available for public review. The city council shall, as part of the city's regular budget process, annually review, direct and adopt an expenditure plan for the special funds collected under this chapter, applying the proceeds of the tax consistent with the requirements of this chapter. In no event shall the city council have authority to direct a use of tax proceeds that is inconsistent with the purposes expressed in this chapter. This report may be combined with the annual report required pursuant to Section 3.42.110(B).

Section 3.42.120. Council Authority to Amend.

The city council has the right and authority to amend this chapter, to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the city council), in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution, pursuant to Section 9217 of the California Elections Code."

Section 2. Purpose. The purpose of this tax on distribution facilities and industrial businesses is to raise revenue the proceeds of which will be used solely for the construction, improvement, operation, maintenance, repair and/or restoration of Perris public streets, roadways, sidewalks, roadway lighting, storm drains, traffic signals or other public improvements.

Section 3. Administration, Implementation, and Enforcement. The tax contemplated by this Ordinance shall be administered, implemented, and enforced in accordance

with the Perris Municipal Code, as it may be amended from time to time.

Section 4. Effective Date. If two-thirds (2/3) of the voters of the City of Perris voting at the Special Municipal Election of November 7, 2023 vote in favor of this Ordinance, then this Ordinance shall become a valid and binding ordinance of the City of Perris, and shall be considered as adopted upon the date that the vote is declared by the City Council, and this Ordinance shall go into effect ten (10) days after that date, pursuant to Election Code Section 9217.

Section 5. City Council Authority To Amend and/or Repeal. This is a City Council sponsored initiative Ordinance which otherwise would only be subject to amendment by the voters of the City of Perris. However, pursuant to Section 9217 of the California Elections Code, the City Council expressly reserves the right and authority to amend or repeal the Ordinance in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

Section 6. Appropriations Limit. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Perris is increased to the maximum extent over the maximum period of time allowed under the law consistent with the revenues generated by this tax.

Section 7. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The People hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

Section 8. CEQA. This measure to be submitted to the voters adopts a special tax to fund any lawful purpose of the City. As such, under CEQA Guidelines section 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant impact on the environment. Therefore, under CEQA Guidelines section 15060, review under CEQA is not required.

Section 9. Execution. The Mayor of the City of Perris is hereby authorized and ordered to attest to the adoption of the Ordinance by the voters of the City of Perris by signing where indicated below.

I hereby certify that the foregoing Ordinance was PASSED, APPROVED and ADOPTED by a 2/3 vote of the People of the City of Perris, California voting on the 7th day of November, 2023.

Mayor, Michael Vargas

ATTEST:

City Clerk, Nancy Salazar

Exhibit B

Detailed list of services to be provided by the Riverside County Registrar of Voters:

- 1) Prepare all up-to-date election process forms.
- 2) Provide signature verification services as needed.
- 3) Prepare sample ballot materials including translations for review by the City Clerk, prior to distribution.
- 4) Print and distribute sample ballots to all qualified City of Perris registered voters.
- 5) Establish polling places (vote centers) for voting precincts.
- 6) A listing of county precincts with number of registered voters in each, so the City may consolidate election precincts into City voting precincts, and maps of the voting precincts.
- 7) Provide voting equipment, ballot boxes, ballots, and all other necessary supplies and paraphernalia, for each established polling place (vote center).
- 8) Select, train and issue payment to poll workers and alternate poll workers as required by law for each polling place (vote center) established. The City shall have the opportunity to review the final list of poll workers assigned to serve in City precincts.
- 9) Provide training for "Range Inspectors" hired by the County to provide technical support on Election Days.
- 10) Provide an alphabetical listing of each voter in the City, including their appropriate polling place (vote center) location, on CD if available.
- 11) Provide the necessary voter registration lists for all polling (vote center) locations.
- 12) Publish and post required notices regarding polling places (vote centers) and poll workers.
- 13) Provide the County tabulation equipment and the qualified and trained County personnel to operate the same.
- 14) Provide County personnel for security during the ballot counting and tabulation process.
- 15) Provide sufficient personnel to deliver, process, count and tabulate the ballots on the night of the general municipal election.
- 16) Distribute, receive and process all vote by mail ballots.
- 17) Distribute, receive and process all provisional ballots.
- 18) Prepare and deliver the election returns of the votes cast at the special municipal election to the Perris City Clerk, to enable the City Clerk to canvass the returns and declare the results.
- 19) Provide voting precinct maps for use by the City Clerk's Office and City poll workers, in assisting voters to determine their precinct polling (vote center) locations.
- 20) Provide such other necessary election equipment, materials and assistance as needed according to state law.
- 21) Provide an itemized written invoice no later than April 30, 2024.