

**CITY COUNCIL OF AMADOR CITY
REGULAR MEETING AGENDA
THURSDAY, 16 MAY 2024
7:00 PM**

The agenda for this regular meeting is distributed to the City Council and posted in public locations in Amador City less than 72 hours prior to the meeting. Any pertinent documents related to Regular Agenda Items will be distributed to Council Members less than 72 hours prior to the meeting and available at City Hall during City Hall hours.

In-person participation by the public is welcomed. City Council Meetings will also be broadcast on the City's YouTube channel at: <https://www.youtube.com/@amadorcitycouncil>

Members of the public not attending in-person may submit written comments prior to the meeting by emailing their comment to the City Clerk at cityclerk@amador-city.com before 11:00 AM on the day of the meeting. Emailed public comments will be distributed to City Council and made part of the official record.

As presiding officer for this meeting, the Mayor has the authority to preserve order at all City Council meetings, to remove or cause the removal of any person from any such meeting for disruptive conduct, and to enforce the rules of the Council.

In compliance with the Americans with Disabilities Act, individuals with disabilities may request disability-related accommodations by contacting the City Clerk before 11:00 AM on the Monday before the Council meeting. City Hall is wheelchair accessible.

1. MEETING CALLED TO ORDER

2. FLAG SALUTE

3. ROLL CALL

Council Members Susan Bragstad, Bruce Sherrill
Vice Mayor Anne Kel-Artinian, Mayor Sandy Staples

4. APPROVAL OF CITY COUNCIL REGULAR MEETING AGENDA, 18 APRIL 2024.

5. PUBLIC COMMENT:

Under provisions of the California Code, citizens wishing to address the Council for any matter not on the agenda may do so at this time. Please submit a completed Speaker Submittal Form to the City Clerk. Comments are limited to five minutes or less and speakers are requested to state their name/organization. Under provisions of the California Government Code, the City Council is prohibited from materially discussing or acting on any item not on the agenda unless it can be demonstrated to be of an emergency nature or an urgent need to take immediate action arose after the posting of the agenda.

6. PRESENTATIONS/PROCLAMATIONS/APPOINTMENTS: NONE

7. CONSENT AGENDA ITEMS:

All matters listed under the Consent Agenda are to be considered routine by the City Council and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the City Council votes on the motion to adopt, members of the Council, staff or the public request specific items to be removed from the Consent Agenda for separate discussion and action. Items withdrawn from the Consent Agenda will be heard after the rest of the Consent Agenda is approved.

- 7A. Regular Council Meeting Minutes of 18 April 2024
- 7B. Financial-Fiscal Statement

8. ORDINANCES AND PUBLIC HEARINGS:

- 8A. Second Reading of Ordinance No. 186 "An ordinance of the people of the city of Amador City, California, adding Chapter 3.12 to the Amador City Municipal Code to establish a one-quarter percent (1/4%) transactions and use tax for a period of ten years, said tax to be administered by the State Board of Equalization"
- *City Manager Groth*
Attachment: Ordinance No. 186

9. REGULAR AGENDA ITEMS:

- 9A. Special Meeting of City Council for Public Hearing, motion, and Council vote, after the 30-day required public posting of Ordinance No. 186. - *Mayor Staples*
Attachment: none
Recommended Action: Determine whether City Council wishes to meet on Tuesday, 28 May, or Thursday, 30 May, by motion with Council vote.
- 9B. Request for letter from Amador City supporting a proposal to be presented to the Amador Fire Safe Council re the creation of a fuel-break. - *Steve Cannon*
Attachment: none (*handouts available at City Council meeting*)
Recommended Action: Determine whether City Council wishes to write a letter of support by motion with City Council vote.
- 9C. Report on the meeting with landscape personnel from ACRA regarding potential contract with Amador County Recreation Agency (ACRA) - *Council Member Sherrill*
Attachment: none
Recommended Action: Determine whether City Council wishes to pursue a contract with ACRA for School House Park maintenance and upkeep by motion with Council vote.
- 9D. Report: City Park Project - *Vice Mayor Kel-Artinian*
Attachment: none
Recommended Action: none

9E. Proposal for development of a sewer committee (*scope, purpose, configuration*)
 - Council Member Bragstad
 Attachment: none
 Recommended Action: Determine whether City Council wishes to establish an Amador City Sewer Committee by motion with Council vote.

9F. Report: Required review of Amador City's Conflict of Interest Code
 - City Manager Groth
 Attachment: none
 Recommended Action: none

10. COUNCIL COMMITTEE REPORTS. Brief reports on committee actions.

<i>Amador Regional Sanitation Agency</i>	<i>Bruce Sherrill</i>
<i>Amador Air District</i>	<i>Bruce Sherrill</i>
<i>Amador County Recreation Agency</i>	<i>open</i>
<i>Amador County Transportation Commission/RTMF</i>	<i>Susan Bragstad, Sandy Staples</i>
<i>Local Area Formation Commission</i>	<i>Anne Kel-Artinian</i>
<i>Fire Dept</i>	<i>Sandy Staples</i>
<i>Homeless Task Force</i>	<i>Sandy Staples</i>
<i>Bicycle Path Advisory Committee</i>	<i>Susan Bragstad, Sandy Staples</i>
<i>City Parks</i>	<i>Anne Kel-Artinian</i>
<i>Short Term Rentals</i>	<i>Anne Kel-Artinian, Sandy Staples</i>
<i>Historical City Properties</i> (<i>Cemetery; Museum; Powder House; Monument; Fire House</i>)	

11. ADMINISTRATIVE REPORTS AND COMMENTS

- 11A. CITY MANAGER'S REPORT AND COMMENTS
- 11B. CITY ATTORNEY'S REPORT AND COMMENTS
- 11C. MAYOR AND COUNCIL MEMBERS' REPORTS AND COMMENTS
- 11D. PERMIT LOG

12. COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

13. CLOSED SESSION. NONE

14. ADJOURNMENT

The next regularly scheduled City Council meeting is Thursday, 20 June 2024, at 7:00 PM

AGENDA ITEM 7A

CITY COUNCIL OF AMADOR CITY

MINUTES OF THE

REGULAR MEETING

THURSDAY, APRIL 18, 2024

7:00 PM

- 1. MEETING CALLED TO ORDER**
- 2. FLAG SALUTE**
- 3. ROLL CALL - Staples, Kel-Artinian, Bragstad, Sherrill present, Robinson absent**
- 4. APPROVAL OF REGULAR AGENDA – Kel-Artinian moved, 2nd by Bragstad, approved unanimously**
- 5. PUBLIC COMMENT – None**
- 6. PRESENTATIONS/PROCLAMATIONS/APPOINTMENTS – None**
- 7. CONSENT AGENDA – Special Meeting Minutes of March 25, 2024, Financial-Fiscal Statements – Bragstad remarked we have not received money from park, Kel-Artinian moved, 2nd by Sherrill, approved unanimously**
- 8. ORDINANCES AND PUBLIC HEARINGS – Ordinance #186 - Establishing ¼% transactions and use tax for 10 years to be administered by State Board of Equalization Bragstad moved, 2nd by Sherrill to waive first hearing, approved unanimously**
- 9. REGULAR AGENDA ITEMS –**
 - A. Resolution #624 Consenting to County of Amador forming Amador County Wine Heritage District (ADWHD) – Approved unanimously**
 - B. Revisit proposal from Amador County Recreation Agency (ACRA) – Councilman Sherrill requested city commit amount for maintenance at \$25 per hour set up as a contract with ACRA. Budget to be on May agenda**
 - C. Report on rehabilitating City Hall apartments – Vice Mayor Kel-Artinian reported plans approved by insurance company. Weatherby, Reynolds and Fritson doing drawings which will be presented at May meeting. Construction should begin this summer. Pursuing reimbursement for clean up expenses from insurance company.**
 - D. Request for development of a sewer committee to address details such as Amador County Code Enforcement, monitoring, ADUs, etc. Councilperson Bragstad to prepare a statement of scope and purpose of committee.**
 - E. Review requests from new tenants at Old City Hall Building regarding exterior paint and a window on north facing side of building. Discussion only.**
- 10. COUNCIL COMMITTEE REPORTS**

Amador Regional Sanitation Agency – Cancelled

Amador Air District – Matching funds for E.V. Charger, invest in signage, get location of charger on Google Maps, call Cal Trans for signage on bypass.

Amador County Recreation Agency – Nothing

Amador County Transportation Commission/RTMF –

LAFCO – Not increasing share cost. Auditor determining our portion, municipal services review

Fire Dept. - Nothing

Homeless - Volunteer posting, learn about medical costs

Bicycle Path Advisory Committee – A phone suggested at Amador City limits, Amador City to Sutter Creek phase 2 improve String Bean Alley

City Parks – Address burn piles

Short Term Rentals – Nothing

Historical City Properties (Cemetery, Museum, Powder House, Monument, Fire House)- Sign posts

11. ADMINISTRATIVE REPORTS

A. City Manager Report – Advertise for City Council vacancy

B. City Attorney – Edited new ordinance

C. Mayor and Council Members – Speed Study on Highway 49

D. Permit Log

12. COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

13. CLOSED SESSION – None

14. Meeting adjourned at 8:37 p.m.

Next meeting May 16, 2024, 7p.m.

AGENDA ITEM 8A

ORDINANCE NO. 186

AN ORDINANCE OF THE PEOPLE OF THE CITY OF AMADOR CITY, CALIFORNIA
ADDING CHAPTER 3.12 TO THE AMADOR CITY MUNICIPAL CODE TO ESTABLISH
A ONE-QUARTER PERCENT (1/4%) TRANSACTIONS AND USE TAX FOR A PERIOD
OF TEN YEARS, SAID TAX TO BE ADMINISTERED BY THE STATE BOARD OF
EQUALIZATION

THE PEOPLE OF THE CITY OF AMADOR CITY DO HEREBY ORDAIN AS FOLLOWS:

Section 1. Chapter 3.12 is hereby added to Title 3 of the Amador City Municipal Code ("Revenue and Finance") and shall read as follows:

"3.12.010 TITLE. This chapter shall be known as the Amador City Transactions and Use Tax Ordinance. The City of Amador City hereinafter shall be called "City." This chapter shall be applicable in the incorporated territory of the City.

3.12.020. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the effective date of this chapter, the effective date being as set forth below.

3.12.030 PURPOSE. This chapter 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 Cal. Revenue and Taxation Code and § 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax chapter 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 chapter 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 Cal. Revenue and Taxation Code.

C. To adopt a retail transactions and use tax chapter 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 chapter 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 Cal. 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 chapter.

3.12.040 CONTRACT WITH STATE. Prior to the operative date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax chapter; provided, that if the City shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.12.050 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 City at the rate of an additional one-quarter percent (1/4%) 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 chapter.

3.12.060 PLACE OF SALE. For the purposes of this chapter, 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.

3.12.070 USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in said territory at the rate of an additional one-quarter percent (1/4%) 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.

3.12.080 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 Cal. Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Cal. Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

3.12.090 LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.

In adopting the provisions of Part 1 of Division 2 of the Cal. 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 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 City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter.

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 Cal. 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 §§ 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Cal. 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 § 6203 of the Cal. Revenue and Taxation Code and in the definition of that phrase in § 6203.

3.12.100 PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under § 6067 of the Cal. Revenue and Taxation Code, an additional transactor's permit shall not be required by this chapter.

3.12.110 EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this division (B)(2), 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 § 4000) of Division 3 of the Cal. Vehicle Code, aircraft licensed in compliance with § 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with § 9840) of the Cal. 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 chapter.

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 chapter.

5. For the purposes of paragraphs (B)(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 chapter, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in §§ 6366 and 6366.1 of the Cal. Revenue and Taxation Code.

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 chapter.

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 chapter.

5. For the purposes of paragraphs (C)(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 paragraph (C)(7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with § 4000) of Division 3 of the Cal. Vehicle Code, aircraft licensed in compliance with § 21411 of the Cal. Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with § 9840) of the Cal. Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this chapter 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 Cal. Revenue and Taxation Code with respect to the sale of the property the storage, use or other consumption of which is subject to the use tax.

3.12.120 ANNUAL AUDIT. By no later than December 31 of each year, the City shall cause an independent auditor to complete a "Amador City Transactions and Use Tax Ordinance Report." Such report shall review whether the tax revenues collected pursuant to this ordinance are collected, managed and expended in accordance with the requirements of this chapter.

3.12.130 AMENDMENTS. All amendments subsequent to the effective date of this chapter to Part 1 of Division 2 of the Cal. 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 Cal. Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Cal. Revenue and Taxation Code, shall automatically become a part of this chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

3.12.140 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 chapter, or Part 1.6 of Division 2 of the Cal. Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

3.12.150 SEVERABILITY. If any provision of this chapter or the application thereof to any person or circumstance is held invalid, the remainder of this chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

3.12.160 OVERSIGHT COMMITTEE. The City Council shall establish the “City of Amador City Transactions and Use Tax Oversight Committee”, which shall review the collection and expenditure of funds generated by the tax established by this Chapter and shall make recommendations to the City Council as appropriate. The number, qualifications and duties of Committee members shall be established by ordinance or resolution of the City Council.

3.12.160. EFFECTIVE DATE Pursuant to California Revenue and Taxation Code Section 7285.9, the tax was approved by supermajority vote of qualified voters of Amador City voting in an election on the issue on March 5th, 2024. This Ordinance shall be effective upon the approval by supermajority vote of two-thirds of City Council.

3.12.160. TERMINATION DATE. The authority to levy the tax imposed by this chapter shall automatically expire on June 30, 2034, without further action by the City Council or the voters of the City. After said date, the tax imposed by this Chapter can only be continued or reestablished by a majority vote of Amador City voters pursuant to California Proposition 218."

The Mayor is hereby authorized to attest to the adoption of this ordinance by signing where indicated below.

Sandra Staples, Mayor

ATTEST:

City Clerk