

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY

DEPT: Library

BOARD AGENDA #: 9:15 a.m.

AGENDA DATE: June 27, 2017

SUBJECT:

Public Hearing to Consider the Introduction, Waiving of the Reading, and Adoption of an Ordinance which Extends, Upon Voter Approval, the Existing One-Eighth of One Percent Library Transactions and Use Tax for the Continued Exclusive Funding of the Stanislaus County Library System

BOARD ACTION AS FOLLOWS:

No. 2017-364

On motion of Supervisor Monteith, Seconded by Supervisor Olsen
and approved by the following vote,

Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION: INTRODUCED, WAIVED THE READING, AND ADOPTED ORDINANCE C.S. 1194

ATTEST: Elizabeth A. King
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No. **ORD-56-1**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Library BOARD AGENDA #: 9:15 a.m.
Urgent Routine AGENDA DATE: June 27, 2017
CEO CONCURRENCE: *Plt* Dsm 4/5 Vote Required: Yes No

SUBJECT:

Public Hearing to Consider the Introduction, Waiving of the Reading, and Adoption of an Ordinance which Extends, Upon Voter Approval, the Existing One-Eighth of One Percent Library Transactions and Use Tax for the Continued Exclusive Funding of the Stanislaus County Library System

STAFF RECOMMENDATIONS:

1. Conduct a Public Hearing to introduce, waive the reading, and adopt an ordinance which extends, upon voter approval, the existing one-eighth of one percent Library Transactions and Use Tax for the continued exclusive funding of the Stanislaus County Library System.
2. Adopt a resolution calling and giving notice of an election to be held on Tuesday, November 7, 2017 for the Library Transactions and Use Tax and consolidating the election with the Consolidated District Election.

DISCUSSION:

On May 16, 2017 the Board of Supervisors approved an ordinance extending the one-eighth of one percent transaction and use tax for continued funding of the Stanislaus County Library System (the Library Tax), and approved its consolidation with the November 7, 2017 election. The Chief Executive Officer was also authorized to take all actions necessary to assist with placing the Library Tax on the ballot.

Subsequent to the approval of the ordinance and ballot question, staff worked with the Registrar of Voters (ROV) to place measure on the ballot. Potential deficiencies in the ordinance were found. County Counsel reviewed the ordinance and made some technical changes to the ordinance including section 3, subdivision D to meet the requirements set forth in Revenue and Taxation Code section 7286.59 regarding the allowable uses of the tax revenue such as the public library construction and acquisition. Section 4 was added to the ordinance stating the tax revenue can only be used to fund projects defined in the expenditure plan and that revenue be used only to supplement existing library expenditures, which consist of current contributions made from the General Fund. Section 5 was added and is the Expenditure Plan. The section states the proceeds from the tax will, "be used only to fund county-wide library construction, acquisition, programs and operations, including but not limited to, providing purchases of new materials, technology, story times, programs for children and teens, and other library programs and services, maintaining current facilities, upgrading of facilities, expansion of facilities, programs and operations, and not for other purposes." In addition to the changes and additions described, other minor technical clarifications were made in the ordinance.

Public Hearing to Consider the Introduction, Waiving of the Reading, and Adoption of an Ordinance which Extends, Upon Voter Approval, the Existing One-Eighth of One Percent Library Transactions and Use Tax for the Continued Exclusive Funding of the Stanislaus County Library System

The Board of Supervisors also approved the 75-word ballot question on May 16th, but gave authority to staff to make any necessary edits to ensure it complies with California Election Code. Staff has made minor edits to the question to ensure it stays within the word limit and includes the estimated amount of tax revenue the Library Tax will generate annually.

Staff has concluded it is prudent to present the revised version of the ordinance to the Board of Supervisors to ensure a fully transparent process.

POLICY ISSUE:

Pursuant to section 9140 of the California Elections Code, the Board of Supervisors has the authority to submit an ordinance on its own initiative to the voters of Stanislaus County.

FISCAL IMPACT:

Through Fiscal Year 2015-2016, the Library Tax has averaged approximately \$7.2 million annually. If approved, it is forecasted the Library Tax will average approximately \$10 million annually over the course of the 12-year term. The tax revenue funds 88% of the operations and services of the 13 libraries in the County Library system. Tax revenue has fluctuated with the economy.

BOARD OF SUPERVISORS' PRIORITY:

The recommended actions are consistent with the Board's priority of A Strong Local Economy by initiating the process to secure vital funding for public services provided by the Stanislaus County Library System.

STAFFING IMPACT:

If extended, the one-eighth of one percent sales and use tax increment will provide Library staff continued employment in those positions needed to provided library services to the citizens of Stanislaus County.

CONTACT PERSON:

Diane McDonnell, County Librarian Telephone: 558-7801
Thomas Boze, Assistant County Counsel, Telephone: 525-6376

ATTACHMENT(S):

1. Proposed Library Sales Tax Ordinance
2. Updated Ballot Language
3. Resolution

Attachment 1
Proposed Library Sales Tax Ordinance

ORDINANCE NO. C.S. 1194

AN ORDINANCE OF THE STANISLAUS COUNTY BOARD OF SUPERVISORS
IMPOSING A TRANSACTIONS AND USE TAX
TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:

Section 1. TITLE. This ordinance shall be known as the Stanislaus County Library and Use Tax Ordinance. This ordinance shall be applicable in the incorporated and unincorporated territory of the County of Stanislaus, which shall be referred to herein as "District."

Section 2. OPERATIVE DATE. "Operative Date" means the first day of July, 2018, commencing more than 110 days after the adoption of this ordinance, the date of adoption being as set forth below.

Section 3. PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and districts 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 Division 2 of the Revenue and Taxation Code and section 7286.59 which authorizes the District to adopt this tax ordinance, which shall be operative if two-thirds of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. This ordinance is to be submitted to the voters of Stanislaus County on November 7, 2017, the Board of Supervisors having previously called for an election on that date.

C. If two-thirds of the electors voting at said election approve the imposition of the tax, then the ordinance shall be enacted and imposition of this tax shall begin on July 1, 2018.

D. The revenue collected from the tax shall be used only to fund county wide library construction, acquisition, programs and operations, including but not

limited to, providing purchases of new materials, technology, story times, programs for children and teens, and other programs and services.

E. To adopt a retail transactions and use tax ordinance which 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.

F. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure therefor 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.

G. To adopt a retail transactions and use tax ordinance which can be administered in a manner which 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. USE OF THE TAX. After reimbursement for the costs of the election, and payment for any fee charged by the State Board of Equalization for preparing and administering the tax, revenues from the tax shall be deposited into the County Treasury in a special fund and used exclusively to fund the projects and purposes described in the Expenditure Plan in section 5 herein below. The revenues collected from the tax shall be used only to supplement existing expenditures for public libraries and shall not be used to supplant existing funding for the support of public libraries.

Section 5. EXPENDITURE PLAN. Proceeds from the tax, estimated to be \$10 million annually, together with any interest that accrues thereon, shall be used only to fund county-wide library construction, acquisition, programs and operations, including

but not limited to, providing purchases of new materials, technology, story times, programs for children and teens, and other library programs and services, maintaining current facilities, upgrading of facilities, expansion of facilities, programs and operations, and not for other purposes. An annual report shall be prepared and delivered to the Board of Supervisors regarding utilization of the tax proceeds in accordance with Government Code section 50075.3.

Section 6. CONTRACT WITH STATE. Prior to the operative date, the District 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 District 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 7. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the District at the rate of one-eighth of one percent (0.125%) 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 8. 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 of 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 9. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the District of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one-eighth of one percent (0.125%) of the sales price of 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 10. TERM. The transactions and use tax imposed by this ordinance shall be collected for a period not to exceed twelve (12) years from and after the operative date of this ordinance. The Board of Supervisors of the County of Stanislaus pursuant to Revenue and Taxation Code section 7286.59 may impose a transactions and use tax in any succeeding period not to exceed sixteen (16) years per period if all the conditions contained in Revenue and Taxation Code section 7286.59 are met.

Section 11. 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 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 12. LIMITATION ON ADOPTION OF STATE LAW 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 District shall be substituted therefor. However, the substitution shall not be made when taxing:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, 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 District 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 Taxations Code.

B. The word "District" 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 13. 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 14. 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 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 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 District which is shipped to a point outside the District, 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 District 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 Chapter 2 of Division 3.5 (commencing with section 9840) of the Vehicle Code by registration to an out-of-District address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-District and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sales 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 sales 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 subsections (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 District of tangible personal property:

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

2. 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 section 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 Ordinance No. C.S. 581, effective July 1, 1995.

5. For the purposes of subsection (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 District 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 District or participates within the District 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 or the canvasser, solicitor, subsidiary, or person in the District under the authority of the retailer.

7. "A retailer engaged in business in the District" 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 Chapter 2 of 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 District.

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 15. 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 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 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 16. 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 District, or against any officer of the State or

District, 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.

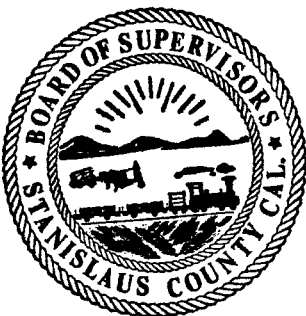
Section 17. INCREASE IN APPROPRIATIONS LIMIT. The appropriations limit of the County shall be increased by the anticipated amount of revenue generated by the tax to allow spending of the tax for the period allowed by law.

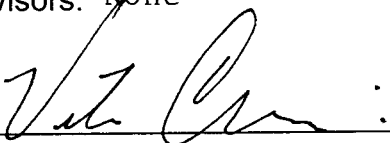
Section 18. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 19. EFFECTIVE DATE. This ordinance proposes the levying and collecting of the District transactions and use taxes and shall take effect on November 7, 2017, following certification of the vote, and upon approval of two-thirds vote of those voters voting on the ordinance in accordance with Article 3.7 of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.

Upon motion of Supervisor Monteith, seconded by Supervisor Olsen, the foregoing ordinance was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, this 27th day of June, 2017, by the following called vote:

AYES: Supervisors: Olsen, Withrow, Monteith, DeMartini
and Chairman Chiesa
NOES: Supervisors: None
ABSENT: Supervisors: None





Vito Chiesa, Chairman of the Board of Supervisors
of the County of Stanislaus, State of California

ATTEST:

ELIZABETH A. KING
Clerk of the Board of Supervisors of the
County of Stanislaus, State of California

By: Elizabeth A. King

APPROVED AS TO FORM:

JOHN P. DOERING, County Counsel

By: Thomas E. Boze
THOMAS E. BOZE
Assistant County Counsel

Attachment 2
Updated Ballot Language

Ballot Language

To maintain local library funding the State cannot take, keep branches open, maintain hours, provide programs for children, teens, adults and seniors, children's story times, literacy, homework and job search resources, maintain books, CDs, DVDs and reference materials -- shall Stanislaus County extend the existing one-eighth percent library sales tax for 12 years, commencing July 1, 2018, generating approximately \$10 million annually, with an independent citizens oversight committee ensuring funds are spent only on Stanislaus County Libraries?

Attachment 3
Resolution

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA

Date: June 27, 2017

2017-364

On motion of Supervisor Monteith Seconded by Supervisor Olsen
and approved by the following vote,

Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

THE FOLLOWING RESOLUTION WAS ADOPTED: Item # 9:15 a.m.

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF STANISLAUS CALLING AND GIVING NOTICE OF AN
ELECTION TO BE HELD ON TUESDAY NOVEMBER 7, 2017, SUBMITTING
TO THE QUALIFIED ELECTORS OF THE COUNTY OF STANISLAUS AN
ORDINANCE PROPOSING A COUNTY-WIDE LIBRARY SALES TAX OF 0.125
PERCENT, AND CONSOLIDATING THE ELECTION WITH THE CONSOLIDATED
DISTRICT ELECTION (UDEL) TO BE HELD ON NOVEMBER 7, 2017**

WHEREAS, the Stanislaus County Library system consists of 13 branches and serves a population of over 540,000 with over 2 million visits to the library annually to access story times, early and adult literacy services, reference services, public computers, free WiFi, eBooks, eAudiobooks, and other online services, with approximately 88% of the costs funded by the County-Wide Library Sales Tax.

WHEREAS, Revenue and Taxation Code, Section 7262.7 was a special law enacted in 1994 to enable only Stanislaus County to pass ordinances which, when approved by the voters, would impose a Library Transaction and Use Tax. This law limited Stanislaus County to a rate of one-eighth of one percent and a tax authorization period of five years. Section 7262.7 was repealed in September 2003, and a subsequent statewide library sales tax law (Section 7286.59) was passed in 1997, which authorizes tax rate of one-eighth to one-fourth of one percent and a tax authorization period of up to sixteen years.

WHEREAS, from 1984-1995, the level of services offered to the community by the Stanislaus County Library was severely impacted by the continuing financial relationship between the counties and the State. In 1992, due to the Educational Revenue Augmentation Fund (ERAF) shift, the Library went through a reduction-in-force, which further cut hours and services. At that time, smaller libraries were open only ten hours per week and had no reference services or programs for children. Almost no new books, magazines, videotapes, or books on tape were purchased, and no planning for technology was possible.

WHEREAS, Beginning January 1, 1995, the State authorized counties to adopt a transactions and use "sales" tax at the rate of one-eighth of one percent for five year periods, subject to a two-thirds vote of those voting in an election on the measure to fund libraries. On March 7, 1995, the voters, by more than a two-thirds vote, approved a five year Library Sales Tax effective until June 30, 2000.

WHEREAS, All County libraries were re-opened and re-dedicated in July 1995, at the beginning of the fiscal year. This legislation allowed all libraries to be open at least 5 days per week. With the addition of Friday hours in July 2016, currently the libraries in Ceres, Modesto, Oakdale, Patterson, Riverbank, Salida, Turlock, and Waterford are open 6 days per week, and the Denair, Empire, Hughson, Keyes, and Newman libraries are open 5 days per week to better meet customer demands. The total number of weekly open hours is 558. Circulation of materials and holds on specific materials have continued to climb, as purchases of new books, DVDs, books on CD, magazines, and newspapers increased due to customer demand.

WHEREAS, in 1999, voters, by more than a two-thirds vote, approved a five year extension of the tax to June 30, 2005. In 2004, more than two-thirds of the voters approved an eight year extension of the library tax through June 30, 2013. In 2012, more than two-thirds of the voters again voted for a five year extension, which will expire on June 30, 2018.

WHEREAS, pursuant to Chapter 2.98 (section 7286.59) of Part 1.7 of Division 2 of the Revenue and Taxation Code, the county is authorized to impose a retail transactions and use tax at a rate of 0.125% in the incorporated and unincorporated territory of the County to generate revenue dedicated solely for library purposes; and

WHEREAS, pursuant to section 9140 of the California Elections Code, the board of Supervisors of Stanislaus County has the authority to submit an ordinance on its own initiative to the voters of Stanislaus County; and

WHEREAS, pursuant to Article XIII C, section 2(d) of the Constitution, and California Revenue and Taxation Code section 7286.59, subdivision (a)(2), the ordinance proposing a special library tax is subject to approval by the voters of the county by a two-thirds vote of those voters voting on the ordinance; and

WHEREAS, pursuant to Government Code section 52724(d), an election for the approval of a special tax may be held at any election date otherwise permitted by law;

WHEREAS, the Board of Supervisors of the County of Stanislaus desires to propose an ordinance imposing a special library tax in accordance with the provisions of Division 2 of the Revenue and Taxation Code and section 7286.59, on the sale of tangible personal property and storage use, or other consumption of such property to generate revenue to be used exclusively to fund county-wide library construction, acquisition, programs and operations.

NOW, THEREFORE BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of Stanislaus as follows:

1. Pursuant to section 10400 of the Elections Code, the Board of Supervisors of the County of Stanislaus hereby orders that an election shall be held in the County on Tuesday, November 7, 2017 for the purpose of submitting to the qualified electors of the County a proposed ordinance regarding a special library tax in the amount set forth in the proposed ordinance. The polls shall be open from 7:00 a.m. to 8:00 p.m.
2. The measure for the County to level the special library tax shall appear on the ballot substantially as follows:

To maintain local library funding the State cannot take, keep branches open, maintain hours, provide programs for children, teens, adults and seniors, children's story times, literacy, homework and job search resources, maintain books, CDs, DVDs and reference materials -- shall Stanislaus County extend the existing one-eighth percent library sales tax for 12 years, commencing July 1, 2018, generating approximately \$10 million annually, with an independent citizens oversight committee ensuring funds are spent only on Stanislaus County Libraries?	Yes
	No

3. Said county election hereby called shall be and is hereby consolidated with the Consolidated District Election (UDEL) to be held throughout the County on Tuesday, November 7, 2017, in all respects and all as required by law.
4. The full text of the measure is as set forth in Exhibit A. The Board requests the Registrar of Voters to print the full text of the measure as set forth in Exhibit A in the voter information pamphlet to be distributed to the voters.
5. The specific purpose of the special library tax is to fund county-wide library construction, acquisition, programs and operations, including but not limited to, providing purchases of new materials, technology, story times, programs for children and teens, and other library programs and services, maintaining current facilities, upgrading of facilities, expansion of facilities, programs and operations, and not for other purposes.
6. If the ballot measure authorizing the special sales tax is approved, the proceeds of the special sales tax shall be deposited in a special account, to be created and maintained by the County. Pursuant to Government Code section 50075.3 if the special library tax is approved, for so long as any proceeds of the special library tax remain unexpended, the County Auditor-Controller shall cause a report to be

prepared by an independent auditor and to be filed with the Board of Supervisors no later than December 31st of each year, commencing December 31, 2018, stating (1) the amount of special Library tax revenues collected and expended in such year; and (2) the status of any project and description of any services or programs funded from proceeds of the special library tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Auditor-Controller shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Supervisors.

7. A Citizens' Oversight Advisory Board shall be created to review all expenditures from the special sales tax, and submit periodic evaluations of the library programs funded by the special library tax.
8. The Chair of the Board of Supervisors is hereby authorized to prepare and file with the Registrar of Voters a ballot argument in favor of the tax, or act as an author of any ballot argument prepared in connection with the election, including rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the measure.
9. The Chief Executive Officer is authorized and directed to execute any other document and to perform all acts necessary to place the measure on the ballot, including making any changes to the text of the measure, or the abbreviated form of the measure, or to the text of this Resolution as may be convenient or necessary to comply with the intent of the Ordinance, the requirements of elections officials, and requirements of law.
10. In accordance with the provisions of section 9160, subdivision (b) of the California Elections Code, County Counsel is hereby directed to prepare an impartial analysis of this measure.
11. This Resolution is adopted pursuant to section 10400 of the Elections Code and section 25201 of the Government Code. The Clerk of the Board of Supervisors is ordered to file a copy of this Resolution with the Registrar-Recorder/County Clerk at least eighty-eight (88) days prior to the day of the election. The Registrar-Recorder/County Clerk is authorized, instructed and directed to prepare any documents and take any additional actions that may be necessary in order to properly and lawfully conduct the election. The costs of said election are to be paid by the County. If the election is successful, the Stanislaus County Library will reimburse the County for the election costs as set forth in the proposed ordinance.
12. Based upon all of the facts before it on this matter, the Board of Supervisors finds that the submission of this question of a special sales tax to the voters is not subject to, or is exempt from, the California Environmental Quality Act (CEQA). Submission of the special sales tax to the voters is not a project as defined by California Code of Regulations Section 15378(b)(4) because it relates to the creation of government funding mechanisms, which do not involve commitment to any specific project which

may result in a potentially significant physical impact on the environment, or in the alternative is otherwise exempt for further environmental review by virtue of Public Resources code 21080(b)(8) and CEQA Guidelines §15273 and §15278(a) because it involves the establishment of a rate, toll, fare or other charge that is designed to meet operating expenses, purchasing or leasing supplies, equipment or materials and obtaining funds for capital projects necessary to maintain service within existing service areas.

ATTEST: ELIZABETH A. KING, Clerk
Stanislaus County Board of Supervisors,
State of California



STANISLAUS COUNTY ORDINANCE C.S. 1194

Upon motion of Supervisor Monteith, seconded by Supervisor Olsen, Ordinance C.S. 1194 was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, this 27th day of June 2017, by the following called vote:

AYES: SUPERVISORS:	Olsen, Withrow, Monteith, DeMartini and Chairman Chiesa
NOES:	None
ABSENT:	None
ABSTAINING:	None

C.S. 1194 an ordinance which extends, upon voter approval, the existing one-eighth of one percent Library Transactions and Use Tax for 12 years, commencing on July 1, 2018 until June 30, 2030, for the continued exclusive funding of the Stanislaus County Library System. This ordinance will require Stanislaus County to place the proposed tax on the November 7, 2017 Consolidated District Election (UDEL) Ballot. This tax will be administered by the State Board of Equalization with an independent citizens oversight committee ensuring these funds are spent only on Stanislaus County libraries.

NOTICE IS FURTHER GIVEN that a full copy of the ordinance is available for review in the Clerk of the Board Office, 1010 10th Street, Suite 6700, Modesto, CA. For further information, contact Diane McDonnell, County Librarian, at 209-558-7801, or at 1500 I St., Modesto, CA.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: June 27, 2017

ATTEST: ELIZABETH A. KING, Clerk
of the Board of Supervisors
of the County of Stanislaus,
State of California

BY:


Pam Villarreal, Assistant Clerk of the Board

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

STANISLAUS COUNTY
ORDINANCE C.S. 1194

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

Upon motion of Supervisor Monteith, seconded by Supervisor Olsen, Ordinance C.S. 1194 was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, this 27th day of June 2017, by the following called vote: AYES: SUPERVISORS: Olsen, Withrow, Monteith, DeMartini and Chairman Chiesa. NOES: None. ABSENT: None. ABSTAINING: None.

C.S. 1194 an ordinance which extends, upon voter approval, the existing one-eighth of one percent Library Transactions and Use Tax for 12 years, commencing on July 1, 2018 until June 30, 2030, for the continued exclusive funding of the Stanislaus County Library System. This ordinance will require Stanislaus County to place the proposed tax on the November 7, 2017 Consolidated District Election (UDEL) Ballot. This tax will be administered by the State Board of Equalization with an independent citizens oversight committee ensuring these funds are spent only on Stanislaus County libraries.

NOTICE IS FURTHER GIVEN that a full copy of the ordinance is available for review in the Clerk of the Board Office, 1010 10th Street, Suite 6700, Modesto, CA. For further information, contact Diane McDonnell, County Librarian, at 209-558-7801, or at 1500 I St., Modesto, CA. BY ORDER OF THE BOARD OF SUPERVISORS DATED: June 27, 2017. ATTEST: ELIZABETH A. KING, Clerk of the Board of Supervisors of the County of Stanislaus, State of California. BY: Pam Villarreal, Assistant Clerk of the Board.
Pub Dates Jul 5, 2017

I am a citizen of the United States and a resident Of the County aforesaid; I am over the age of Eighteen years, and not a party to or interested In the above entitle matter. I am a printer and Principal clerk of the publisher of THE MODESTO BEE, printed in the City of MODESTO, County of STANISLAUS, State of California, daily, for which said newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of STANISLAUS, State of California, Under the date of February 25, 1951, Action No. 46453; that the notice of which the annexed is a printed copy, has been published in each issue there of on the following dates, to wit:

Jul 05, 2017

I certify (or declare) under penalty of perjury That the foregoing is true and correct and that This declaration was executed at

MODESTO, California on

July 5th, 2017

(By Electronic Facsimile Signature)

Cynthia A. Villarreal