

**EXHIBIT A**

**NOT OPERATIVE UNTIL ENACTED BY THE VOTERS**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE TOWN OF YUCCA VALLEY, CALIFORNIA, AMENDING  
CHAPTER 3.26 OF THE YUCCA VALLEY MUNICIPAL CODE TO CONTINUE THE  
TOWN'S TRANSACTIONS AND USE TAX UNTIL ENDED BY VOTERS**

WHEREAS, the Town of Yucca Valley provides excellent community services and maintains a strong quality of life for local residents; and

WHEREAS, Chapter 3.26 of the Yucca Valley Municipal Code was approved by the voters at the November 2016 general election ("Measure Y") and establishes the Town of Yucca Valley's Transactions and Use Tax (the "Tax") and provides that the Tax will expire soon, ten years after the initial operative date, which was April 1, 2017; and

WHEREAS, Measure Y provides funds that must be spent in Yucca Valley for essential local services and by law can't be taken by the State; and

WHEREAS, unless reauthorized, the Town will lose local funding for essential services, including providing responses to 911 emergencies; removing graffiti and cleaning-up piles of trash dumped along streets, sidewalks, and public areas; and repairing aging infrastructure including sidewalks and public facilities; and

WHEREAS, Measure Y provides funding for police officers to respond to 911 emergencies and other calls for police service; and

WHEREAS, Measure Y helps keep our 278 acres of parks, playfields, and open space and other community facilities safe, clean, and well-maintained; fix potholes and maintain/pave our 156 miles of streets/roads; and

WHEREAS, if reauthorized, Measure Y will not raise tax rates. It simply continues existing voter-approved funding passed by voters in 2016 and continues existing fiscal accountability provisions: citizen oversight, independent audits, and public disclosure of how all funds are spent; and

WHEREAS, Measure Y sales tax is not applied to food purchased as groceries or prescription medicine; and

WHEREAS, According to economist Dr. John Husing's 2016 Yucca Valley's Retail Sales & Impact of Sales Tax Revenues Report, approximately one-half of the money raised by Measure Y comes

from out-of-town visitors who make purchases in Town, which ensures they contribute toward the cost of infrastructure and services they use while in the Town; and

WHEREAS, the Tax is levied on the retail sale of tangible personal property and the storage, use or other consumption of tangible personal property in the Town; and

WHEREAS, the proposed ballot measure would continue to levy the Tax unless and until the electorate votes to repeal the Tax; and

WHEREAS, the existing Tax is levied at the rate of one-half cent per dollar (0.5%) and the proposed ballot measure does not change the Tax rate; and

WHEREAS, Article XIIC, section 2(b) of the California Constitution requires that any general tax, such as the Tax, must be approved by a majority vote of the voters voting on the issue; and

WHEREAS, Article XIIC, section 2(b) of the California Constitution requires that an election by the voters to approve a general tax must be consolidated with a statewide general election at which members of the Town Council will be elected; and

WHEREAS, November 5, 2024 is the date of the next statewide general election at which members of the Town Council will be elected.

**THE PEOPLE OF THE TOWN OF YUCCA VALLEY, CALIFORNIA HEREBY ORDAIN AS FOLLOWS:**

**SECTION 1. CHAPTER 3.26 AMENDED.** The following amendments are made to Chapter 3.26 of the Yucca Valley Municipal Code, with deletions shown in strikethrough and additions shown in underline:

A. Chapter 3.26 is renamed as follows:

~~“Temporary Transactions and Use Tax.”~~

B. Section 3.26.020 (Basic Definitions) is amended as follows:

“As used in this chapter, “Town” means the Town of Yucca Valley and “tax” means the ~~temporary~~ transactions and use tax (general tax) imposed under the provisions of this chapter.”

C. Section 3.26.040 (Purpose) is amended as follows:

“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 ~~temporary~~ retail transactions and use tax in accordance with

the provisions of part 1.6 (commencing with section 7251) of division 2 of the Revenue and Taxation Code and section 7285.9 of part 1.7 of division 2, which authorizes the Town to adopt this chapter which shall be operative only 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 ~~temporary~~ retail transactions and use tax (general tax) ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in part 1.6 of division 2 of the Revenue and Taxation Code.

C. To adopt a ~~temporary~~ retail transactions and use tax ordinance that imposes a general tax and provides a measure therefor that may 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 ~~temporary~~ retail transactions and use tax ordinance that may be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of part 1.6 of division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.”

D. Section 3.26.200 (Termination Date) is hereby repealed in its entirety.

~~“The authority to levy the tax imposed by this chapter shall expire ten (10) years from the operative date.”~~

**SECTION 2. CEQA.** This activity is not a “Project” as defined under Section 15378(b)(4) of the California Environmental Quality Act (CEQA) Guidelines because it is a financing decision without commitment to a specific project that may result in a potentially significant physical impact on the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the actions proposed are not subject to CEQA.

**SECTION 3. SEVERABILITY.** If any provision of this Ordinance is held invalid, such invalidity shall not affect the remaining provision of this Ordinance, which shall remain in effect absent the provision held to be invalid, and to this end, the provisions of this Ordinance are declared to be severable.

**SECTION 4. ELECTION REQUIRED; EFFECTIVE DATE.** This ordinance shall be submitted to the voters at the regular municipal election to be held on November 5, 2024. This ordinance shall not become operative unless and until a majority of the electors voting on the measure vote to approve this ordinance, in which case this ordinance shall go into effect ten (10) days after the date on which the election results are declared by the Town Council.

**PASSED, APPROVED, AND ADOPTED BY THE PEOPLE OF THE TOWN OF YUCCA VALLEY AT THE REGULAR MUNICIPAL ELECTION HELD ON THE 5TH DAY OF NOVEMBER, 2024.**

ATTEST:

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Lesley Copeland, Town Clerk