

City of Isleton

City Council
Staff Report

DATE: November 23, 2021

ITEM#: 4.A & B

CATEGORY: Communications

CITY COUNCIL COMMUNICATIONS

SUMMARY

City has received the following communications:

- A. County of Sacramento, Order of Health Office.
- B. Central Valley Regional Water Quality Control Board, Central Valley Salt Control Board.

FISCAL IMPACT

None

RECOMMENDATION

Information only.

ATTACHMENT

- County of Sacramento, Order of Health Officer
- Central Valley Regional Water Quality Control Board, Central Valley Salt Control Board.

Prepared and Submitted by: Yvonne Zepeda, Deputy City Clerk 
Reviewed by: Charles Bergson, City Manager 



**ORDER OF THE HEALTH OFFICER OF THE COUNTY OF SACRAMENTO
DIRECTING ALL INDIVIDUALS IN THE COUNTY TO WEAR FACE
COVERINGS INDOORS IN WORKPLACES AND PUBLIC SETTINGS**

DATE OF ORDER: July 29, 2021

BACKGROUND

Since June 15, 2021 when most restrictions from the State of California's Blueprint for a Safer Economy were lifted, the average daily incident case rate of COVID-19 in Sacramento County has increased 5.5-fold to reach the "High Transmission" level of the US Centers for Disease Control and Prevention's (CDC) Indicators for Levels of Community Transmission. The testing positivity rate in Sacramento County has also risen 4.3-fold since June 15. Hospitalizations from COVID-19 in Sacramento County have risen from 60 patients on June 15 to 175 patients on July 27.

The significantly more transmissible Delta variant of the SARS-CoV-2 virus has become the predominant strain in the US and in Sacramento County. Since June 15, nearly two thirds (64.8 Percent) of positive specimens collected from Sacramento County residents and genotyped were identified as the Delta variant.

In considering options to stem this rapid increase in COVID-19 transmission, a continued increase in the proportion of the population vaccinated is the best protection against this virus. Universal indoor use of face coverings, also known as masking, is the least disruptive and most immediately impactful additional measure to take. All individuals, especially those who are unvaccinated or at higher risk of severe outcomes from COVID-19, should take personal measures to reduce risk in addition to masking.

CDC recommends that vaccinated individuals wear face coverings in indoor public settings in areas of substantial or high COVID-19 transmission (<https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated-guidance.html>).

CDPH requires face coverings in specific indoor public settings and recommends that individuals wear face coverings in all other indoor public settings, regardless of their vaccination status.

(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>)

This Order is necessary to control and reduce the rate of community spread and to reinforce the need for safe interactions. The Health Officer will continue to assess the public health situation as it evolves and may modify this Order, or issue additional Orders, related to COVID-19, as changing circumstances dictate.

ORDER

UNDER THE AUTHORITY OF CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 101040, 101085, 120175, AND 120220, THE HEALTH OFFICER OF THE COUNTY OF SACRAMENTO ("HEALTH OFFICER") HEREBY ORDERS AS FOLLOWS:

1. This Order **shall become effective July 30, 2021 at 12:01 a.m.** and will continue to be in effect until rescinded or amended in writing by the Health Officer.
2. Except as otherwise set forth herein, the June 24, 2021 Guidance for the Use of Face Coverings issued by the California Department of Public Health (CDPH), as may be amended from time to time, continues to apply throughout the County.
(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/guidance-for-face-coverings.aspx>)
3. This Order directs that face coverings shall be worn, regardless of vaccination status, over the mouth and nose, in all indoor public settings, venues, gatherings, and workplaces, such as, but not limited to: offices, retail stores, restaurants and bars, theaters, family entertainment centers, conference centers, and State and local government offices serving the public.
4. Individuals, businesses, venue operators, hosts, and others responsible for the operation of indoor public settings must:
 - a. Require all patrons to wear face coverings for all indoor settings, regardless of their vaccination status; and

- b. Post clearly visible and easy-to-read signage at all entry points for indoor settings to communicate the masking requirements to all patrons.
 - c. In addition, those responsible for indoor public settings are strongly encouraged to provide face coverings at no cost to individuals required to wear them.
5. Individuals are **not required** to wear face coverings in the following circumstances:
- a. Persons who are working alone in a closed office or room;
 - b. Persons who are actively eating and/or drinking;
 - c. Persons swimming or showering in a fitness facility;
 - d. Persons who are obtaining a medical or cosmetic service involving the nose or face for which temporary removal of the face covering is necessary to perform the service;
 - e. Persons who are specifically exempted from wearing face masks pursuant to other CDPH guidance.
6. Employers and businesses subject to the Cal/OSHA COVID-19 Emergency Temporary Standards (ETS) and/or the Cal/OSHA Aerosol Transmissible Diseases Standards should consult the applicable regulations for additional requirements. The ETS allow local health jurisdictions to mandate more protective measures. This Order, which requires face coverings for all individuals in indoor settings and businesses, regardless of vaccination status, takes precedence over the more permissive ETS regarding employee face coverings.
7. The following requirements apply to Mega-Events:
- a. Indoor Mega-Events: All attendees of indoor mega-events (defined as 5,000 or more attendees) must wear face coverings while indoors and must otherwise comply with the restrictions set forth in the CDPH guidance Beyond the Blueprint for Industries and Sectors.
(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Beyond-Blueprint-Framework.aspx>)

- b. Outdoor Mega-Events: Attendees of outdoor mega-events (defined as 10,000 or more attendees) are required to wear face coverings while in an indoor setting and in areas where 50% of the structure has adjacent impermeable walls, such as concourses and concession stands, and must otherwise comply with the restrictions set forth in the CDPH guidance Beyond the Blueprint for Industries and Sectors.

(<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Beyond-Blueprint-Framework.aspx>)

8. Persons should continue to follow CDC guidance for unvaccinated people (<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html>) and for fully vaccinated people (<https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated.html>) to protect themselves and others, including:

- a. wearing a well-fitted face covering (<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/about-face-coverings.html>)
- b. avoiding crowds
- c. avoiding poorly ventilated spaces
- d. covering coughs and sneezes
- e. washing hands often (<https://www.cdc.gov/handwashing/when-how-handwashing.html>)
- f. following any applicable workplace, school, or business sector guidance or requirements including the Cal/OSHA Emergency Temporary Standards.

People should still watch for symptoms of COVID-19, especially following an exposure to someone with suspected or confirmed COVID-19 (<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>). If symptoms develop, all people, regardless of vaccination status, should isolate and be clinically evaluated for COVID-19, including SARS-CoV-2 testing. Anyone testing positive for SARS-CoV-2, regardless of vaccination status, must follow the General Isolation Order of the Sacramento County Health Officer (<https://dhs.saccounty.net/PUB/Documents/Communicable-Disease->

[Control/ME-COVID19IsolationOrder.pdf](#)).

9. This Order **shall become effective July 30, 2021 at 12:01 a.m.** and will continue to be in effect until rescinded or amended in writing by the Health Officer.
10. All State orders and guidance documents referenced in State orders are complementary to this Order. By way of this Order, the Health Officer adopts such directives as orders as well. Where a conflict exists between a local order and any State public health order related to the COVID-19 pandemic, the most restrictive provision controls pursuant to, and consistent with, California Health and Safety Code § 131080.
11. **Copies of Order.** Copies of this Order shall promptly be: (1) made available at the County Administration Building at 700 H Street, Sacramento 95814, First Floor; (2) posted on the Sacramento County COVID-19 website (COVID19.saccounty.net) and County Health Department's website (dhs.saccounty.net/PUB); and (3) provided to any member of the public requesting a copy of this Order.
12. **Severability.** If any provision of this Order or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, the remainder of the Order, including the application of such part or provision to other persons or circumstances, shall not be affected and shall continue in full force and effect. To this end, the provisions of this Order are severable.

IT IS SO ORDERED:

Olivia Kasirye MD

Olivia Kasirye, MD, MS
Health Officer of the County of Sacramento

Dated: July 29, 2021



RECEIVED



Central Valley Regional Water Quality Control Board

October 14, 2021

City of Isleton
210 Jackson Boulevard
Isleton, CA 95641

CV-SALTS ID: 2154
Facility ID: 232721
Facility Name: Isleton WWTP
Facility Address: 210 Jackson Boulevard
Isleton, CA 95641

In 2018, the Central Valley Regional Water Quality Control Board (Central Valley Water Board or Board) adopted new regulations, called the Salt Control Program, that changed how the Board regulates salinity. Under these new regulations, nearly every permittee will have their permit modified to reflect one of two new salt management strategies: a Conservative Salinity Permitting Approach, which relies on strict limits on salinity, or an Alternative Salinity Permitting Approach, which requires permittees to participate in a valley-wide salinity study known as the Prioritization and Optimization Study (P&O Study).

In January 2021, the Board issued Notice to Comply (NTC) letters requiring permittees throughout the valley to submit a report called a **NOTICE OF INTENT (NOI)** to the Board by 15 July 2021. The NOI tells the Board which of the two regulatory approaches the discharger had chosen. These NOIs are critical for the Board to alter existing permits.

According to our records, you have not responded to the Salt Control Program NTC. Your failure to submit an NOI may make you subject to enforcement action by the Central Valley Water Board, including civil liability of up to \$1,000 per day that the NOI is not submitted.

You can immediately come into compliance with the NTC by participating in and providing minimal financial support to the P&O Study under the Alternative Salinity Permitting Approach.

In order to be in compliance, please complete all of the following steps for the **Alternative Salinity Permitting Approach**:

1. Using your CV-SALTS ID shown on page 1 above, complete the online P&O Study fee payment process, which you can find at www.cvsalinity.org/po-fee-form. Annual fees are set by the program lead, the Central Valley Salinity

KARL E. LONGLEY ScD, P.E., CHAIR | PATRICK PULUPA, ESQ., EXECUTIVE OFFICER

11020 Sun Center Drive #200, Rancho Cordova, CA 95870 | www.waterboards.ca.gov/centralvalley

Coalition (CVSC), and vary by permit type or industry category. Once you pay your fees and submit the participation agreement on the website, you will receive an email with a link to the Certificate of Participation that you will submit with your Notice of Intent. You can check the status of your Certificate of Participation at <https://www.cvsalinity.org/po-fee-directory>.

2. Complete your Notice of Intent by filling out Sections I., II, IIIB., and IV. An electronic fillable PDF version of the NOI is available at: https://www.waterboards.ca.gov/cvsalts/forms_temps_guide/salt_noi_form.pdf. A hardcopy can be sent to you by sending a request by email to cvsalts@waterboards.ca.gov.
3. Submit your Notice of Intent (NOI) and P&O Study fee receipt via email to cvsalts@waterboards.ca.gov or mailed to the address below no later than 15 November 2021 to avoid enforcement actions.

Central Valley Water Board CV-SALTS Program
11020 Sun Center Drive, Suite 200
Rancho Cordova, CA 95670

CVSC will end Year One participation on 15 November 2021. If you do not submit your NOI with the Certificate of Participation by 15 November 2021 but decide to select the Alternative Salinity Permitting Approach after such time, you will be subject to late payment penalties for 2021 in addition to the applicable fee.

ADDITIONAL INFORMATION

Visit the website, cvsalts.info, for more information on the Salt Control Program, including:

- Salt Control Program requirements and timelines for both permitting approaches.
- Characterizing your salinity impacts to surface and/or groundwater.
- Participation requirements and fees for the P&O Study.
- Answers to Frequently Asked Questions.

A full copy of the Salt and Nitrate Control Program Basin Plan language, can be found at:

https://www.waterboards.ca.gov/cvsalts/salt_nitrate_bpa/snrcp_accepted_bp_lang_official.pdf

ENFORCEMENT

This Salt Control Program NTC requires your response under Water Code section 13260. You have not responded to this request with the materials specified in the NTC and may be subject to enforcement actions, including actions under Water Code section 13261, which authorizes the Board to impose liability of up to \$1,000 per day for failure to submit a report. Under the new regulations, the Board will regulate permittees who do

not elect a pathway under the Conservative Approach. After 15 July 2021 discharges of salts at concentrations that exceed the conservative salinity limits identified in the Conservative Approach are prohibited unless the permittee is implementing the Phase 1 requirements of the Salt Control Program through either the Conservative Approach or the Alternative Approach.

For general information about the Central Valley Water Board's Salt and Nitrate Control Program, please visit our website <https://www.waterboards.ca.gov/cvsalts>.

If you have any further questions about what is required of you, please email cvsalts@waterboards.ca.gov or call (916) 464-4675.



Patrick Pulupa
Executive Officer

Para obtener una versión traducida de este documento, envíe un correo electrónico a cvsalts@waterboards.ca.gov. (Spanish)

如需本文档翻译版· 请发送邮件至 cvsalts@waterboards.ca.gov. (Chinese)

Để nhận phiên bản dịch của tài liệu này, vui lòng gửi email đến cvsalts@waterboards.ca.gov. (Vietnamese)

Yog koj xav tau daim ntaub ntawv no txhais ua lus Hmoob, thov xa email rau cvsalts@waterboards.ca.gov. (Hmong)

ਇਸ ਦਸਤਾਵੇਜ਼ ਦੇ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਲਈ, ਿਕਪਾ ਕਰਕੇ ਸਾਨੂੰ ਇਸ ਪਤੇ ਉਪਰ ਈ – ਮੇਲ ਭੇਜੋ cvsalts@waterboards.ca.gov. (Punjabi)

To obtain a translated version of this document in a language other than what is provided above, please email cvsalts@waterboards.ca.gov.

City of Isleton

City Council
Staff Report

DATE: November 23, 2021

ITEM#: 7.A

CATEGORY: Old Business

CITY PROJECT LIST FOR CALIFORNIA CONSULTING, INC GRANT APPLICATIONS; REVIEW AND APPROVE

SUMMARY

The agreement between California Consulting, Inc. and the City of Isleton has been signed.

DISCUSSION

Below is the City's list of projects:

Project	Grant	Due Date
Fire Protection Equipment and Emergency Response Needs	Assistance to Firefighters Grants Program (AFG)	12/17/21
Assists fire and disaster victims, supports volunteer fire departments, fire safety programs, first aid education, children in need, and delivers aid directly to victims through FFCF and other charitable organizations.	Firefighters Charitable Foundation (FFCF)	TBD
Three (3) Mobile Pumps for Storms	CAL OES <i>Building Resilient Infrastructure and Communities (BRIC)</i>	01/08/22
Skate Park at Wilson Park	California State Parks <i>Prop 68 Regional Park Program</i>	01/20/22
TBD - Enhance, rehabilitate, restore, or install measures to beautify and improve public spaces and mitigate the urban heat island effect. • Enhance public health, cultural connections, and community placemaking by improving public spaces for walking and recreation.	Department of Transportation (DOT) <i>Clean California Local Grant Program</i>	Feb 2022
6 th Street Walking & Biking Trail	California State Parks <i>Prop 68 Recreational Trails Program</i>	03/01/22
New City Hall, Fire Department and Community Center (rehab or new)	USDA <i>Community Facilities</i> State I-BANK	On-Going

Project	Grant	Due Date
Zero-Emission Municipal Electric Utility Vehicle for Parking Enforcement Officers	TBD	TBD
Electrical Vehicle Charging Center (Tower Park) Level 2 & DC Stations	TBD	TBD

FISCAL IMPACT

Per agreement with California Consultants, Inc., below is the cost depending on amount awarded:

Grant Amount Request	Cost
Up to \$10,000	\$1,500
\$10,001 - \$50,000	\$4,000
\$50,001 - \$100,000	\$5,500
\$100,001 - \$250,000	\$7,500
Over \$250,000	\$9,000 - \$12,000

(Not included: City match if required)

RECOMMENDATION

City staff recommends City Council to approve projects list for California Consultants, Inc. to submit grant applications.

ATTACHMENTS

None

Written By: Diana O'Brien, Administrative Assistant
 Reviewed by: Charles Bergson, City Manager *Charles Bergson*
 Submitted and prepared by: Yvonne Zepeda, City Clerk

City of Isleton

City Council
Staff Report

DATE: November 23, 2021

ITEM#: 8.A

CATEGORY: New Business

ISLETON HISTORICAL PRESERVATION REVIEW BOARD (IHPRB); REVIEW AND APPOINT ALEIDA SUAREZ AS PUBLIC BOARD MEMBER

SUMMARY

In December 2009 the Isleton Historical Preservation Stakeholder Committee was formed to help develop historical goals for the City of Isleton. The committee developed policies and objectives to advance the historical interest of the city.

Ordinance Number 05-2011 An Ordinance of the City Council of the City of Isleton Adopting a Historical Preservation Ordinance and Accompanying Negative Declaration was approved on August 24th, 2011. Per Ordinance Number 05-2011 1.03 the City established a historical review board consisting of:

- One Historical Society Member: Pam Bulahan
- Two Public Members: William Bodenhamer, Vacant
- Two Planning Commissioners: Jack Chima & Chris Jones

DISCUSSION

Staff and the members of the Isleton Historical Preservation Review Board request City Council to confirm Aleida Suarez owner/resident of 43 Main Street to the IHPRB board vacant public resident vacant seat. Please see attached application.

FISCAL IMPACT

There is no Fiscal Impact.

RECOMMENDATION

Staff and the members of the Isleton Historical Preservation Review Board request City Council to confirm Aleida Suarez owner/resident of 43 Main Street to the IHPRB board.


ATTACHMENTS

None

Prepared by: Diana O'Brien

Reviewed by: Charles Bergson, City Manager

Submitted by: Yvonne Zepeda, Deputy City Clerk





RECEIVED
11/8/21

City of Isleton

101 Second Street P.O. Box 716 Isleton, California 95641
Tel: 916-777-7770

APPLICATION FOR APPOINTMENT TO COMMITTEE OR COMMISSION

Please fill out application form completely in blue or black ink.

NOTE: Your application will be copied to the City Council and becomes a public record available for public inspection. (Personal information is redacted).

Return completed applications to:
City Clerk's Department, City of Isleton, P.O. Box 716, Isleton, California 95641 or email
yvonne.zepeda@cityofisleton.com

Applicant Information: (All information is required)

Name: ALEIDA SUAREZ

Residence Address: [REDACTED]

Email: [REDACTED]

Phone: [REDACTED]

Employer and Occupation: Admin Asst @ JFH BEN SVC GRP, INC / Owner of the coming soon ISLETON BISCUIT CO/ISLETON COFFEE CO

Currently serving on a Committee/Commission? If yes, please specify:
NO

City of Isleton Residency / Registered to Vote: Yes No

All Elected Officials shall be required to complete a Financial Disclosure / Ethics Training:

◆ requires filling of annual Statement of Economic Interests with the FPPC. _____

◆ Commission and Committee members must complete ethics and harassment training. _____

I certify that the information contained on this form is true and accurate:

Signature: *Aleida Suarez* Date: NOV 5, 2021

CITY OF ISLETON COMMISSION AND COMMITTEE APPLICATION

Applicant Name: ALEIDA SUAREZ

Commission or Committee you are applying for: ISLETON HISTORIC PRESERVATION BOARD

1. Please list any other boards, commissions, or committees on which you have served, and the year(s) of service:

NONE

2. Why do you want to serve on this committee or commission:

I would like to serve on the Isleton Historic Preservation Board because I believe it is important work. By preserving Isleton's historic character we save places that provide unique cultural wealth and diversity to our community. By doing so, we instill a sense of community pride and continuity, which is an important part of revitalization.

3. Briefly describe your experiences and how you qualify to serve on the committee or commission:

I do not have experience serving on a committee, however, I am a relatively new resident and future business owner who is interested in participating in Isleton's revitalization by learning and promoting its history and present.

4. Any other additional information you wish to attribute:

Signature:

Ally Smith

Date:

NOV 5, 2021

City of Isleton

City Council Staff Report

DATE: November 23, 2021

ITEM#: 8.B

CATEGORY: New Business

204 A STREET – ACQUISITION AND CITY HALL, PROPOSED

SUMMARY

The City is currently in escrow for the vacant lot at 204 A Street for a proposed new City Hall/Public Facilities.

DISCUSSION

The existing City Hall has been a temporary facility for over thirty years and has been occupying a City park space for the same period. The subject lot has become available and Staff has proposed its acquisition for the following reasons;

- Temporary facilities are not adequate for municipal operations
- Has kept a public park out of use for over thirty years.
- Lot is located nearby several public facilities; Fire Station, the Community Center, the old Police building, the current temporary City Hall.
- Need for parking for Second Street businesses.
- Need for a City Hall.

Staff has initiated a review of the site including conducting a Phase 1 Environmental Site assessment. Staff recommends that the City establish a series of public study sessions for this site.

FISCAL IMPACT

Proposed purchase is \$85,000. The cost of the environmental site assessment is \$1,650. The purchase price can be financed through conventional financing sources. If placed into service as a parking lot, the revenue can be used to assist in the purchase. Staff has also contacted agencies that will finance city halls including the price of purchase (California I-Bank, United States Department of Agriculture).

RECOMMENDATION

Staff requests City Council provide direction regarding the proposed acquisition of 204 A Street.

ATTACHMENTS

- A. Offer Sheet
- B. Parcel Map and Data

Written By: Diana O'Brien, Administrative Assistant
Reviewed by: Charles Bergson, City Manager
Submitted and prepared by: Yvonne Zepeda, City Clerk

157-0014-014

APN



CALIFORNIA ASSOCIATION OF REALTORS®

SELLER COUNTER OFFER No. 2
May not be used as a multiple counter offer.
(C.A.R. Form SCO, Revised 11/14)

Date October 28, 2021

This is a counter offer to the: [] Purchase Agreement, [X] Buyer Counter Offer No. 1, or [] Other ("Offer"),
dated October 28, 2021, on property known as 204 A Street, Isleton, CA 95641 ("Property"),
between City of Isleton ("Buyer")
and Anh Van Ha ("Seller").

- 1. TERMS: The terms and conditions of the above referenced document are accepted subject to the following:
A. Paragraphs in the Offer that require initials by all parties, but are not initialed by all parties, are excluded from the final agreement unless specifically referenced for inclusion in paragraph 1C of this or another Counter Offer or an addendum.
B. Unless otherwise agreed in writing, down payment and loan amount(s) will be adjusted in the same proportion as in the original Offer, but deposit amount(s) shall remain unchanged from the original Offer.
C. OTHER TERMS: 1) Purchase price to be \$90,000 (ninety thousand dollars) firm.

Blank lines for additional terms or conditions.

RECEIVED
OCT 29 2021

D. The following attached addenda are incorporated into this Seller Counter offer: [] Addendum No. []

- 2. EXPIRATION: This Seller Counter Offer shall be deemed revoked and the deposits, if any, shall be returned:
A. Unless by 5:00pm on the third Day After the date it is signed in paragraph 4 (if more than one signature then, the last signature date)(or by [] AM [] PM on [] (date)) (i) it is signed in paragraph 5 by Buyer and (ii) a copy of the signed Seller Counter Offer is personally received by Seller or Gene Resler, Agent / Broker, who is authorized to receive it.
B. OR If Seller withdraws it anytime prior to Acceptance (CAR Form WOO may be used).
C. OR If Seller accepts another offer prior to Buyer's Acceptance of this counter offer.

3. MARKETING TO OTHER BUYERS: Seller has the right to continue to offer the Property for sale. Seller has the right to accept any other offer received, prior to Acceptance of this Counter Offer by Buyer as specified in 2A and 5. In such event, Seller is advised to withdraw this Seller Counter Offer before accepting another offer.

4. OFFER: SELLER MAKES THIS COUNTER OFFER ON THE TERMS ABOVE AND ACKNOWLEDGES RECEIPT OF A COPY
DocuSigned by: Anh Van Ha
Seller Anh Van Ha Date 10/28/2021
Seller F55704B333DF4D1... Date

5. ACCEPTANCE: I/we accept the above Seller Counter Offer (if checked [X] SUBJECT TO THE ATTACHED COUNTER OFFER) and acknowledge receipt of a Copy.
DocuSigned by: Anh Van Ha
Buyer Date 10/29/2021 Time [] AM [] PM
Buyer Date Time [] AM [] PM

CONFIRMATION OF ACCEPTANCE:

(/) (Initials) Confirmation of Acceptance: A Copy of Signed Acceptance was personally received by Seller, or Seller's authorized agent as specified in paragraph 2A on (date) at [] AM/ [] PM. A binding Agreement is created when a Copy of Signed Acceptance is personally received by Seller or Seller's authorized agent whether or not confirmed in this document.

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SCO Revised 11/14 (PAGE 1 OF 1)

SELLER COUNTER OFFER (SCO PAGE 1 OF 1)





CALIFORNIA ASSOCIATION OF REALTORS®

BUYER COUNTEROFFER No. 2 (C.A.R. Form BCO, 11/14)

This is a counteroffer to the: [X] Seller Counteroffer No. 2, [] Seller Multiple Counteroffer No. _____, or [] Other _____ ("Offer"), dated _____, on property known as 204 A Street, Isleton, CA 95641 ("Property"), between City of Isleton ("Buyer") and Anh Van Ha ("Seller"). Date October 29, 2021

- 1. TERMS: The terms and conditions of the above referenced document are accepted subject to the following:
A. Paragraphs in the Offer that require initials by all parties, but are not initialed by all parties, are excluded from the final agreement unless specifically referenced for inclusion in paragraph 1C of this or another Counteroffer or an addendum.
B. Unless otherwise agreed in writing, down payment and loan amount(s) will be adjusted in the same proportion as in the original Offer, but deposit amount(s) shall remain unchanged from the original Offer.
C. OTHER TERMS: 1) Purchase price to be \$85,000 all cash offer.

D. The following attached addenda are incorporated into this Buyer Counteroffer: [] Addendum No. _____

- 2. EXPIRATION: This Buyer Counteroffer shall be deemed revoked and the deposits, if any, shall be returned:
A. Unless by 5:00pm on the third Day After the date it is signed in paragraph 3 (if more than one signature then, the last signature date)(or by [] AM [] PM on _____ (date)) (i) it is signed in paragraph 4 by Seller and (ii) a copy of the signed Buyer Counteroffer is personally received by Buyer or Gene Resler, Agent / Broker, who is authorized to receive it.
OR B. If Buyer withdraws it in writing (CAR Form WOO) anytime prior to Acceptance.

3. OFFER: BUYER MAKES THIS COUNTEROFFER ON THE TERMS ABOVE AND ACKNOWLEDGES RECEIPT OF A COPY.
Buyer [Signature] City of Isleton Date 10/29/2021
Buyer 3AD5FC19508144A Date _____

4. ACCEPTANCE: I/WE accept the above Buyer Counteroffer (if checked [] SUBJECT TO THE ATTACHED COUNTEROFFER) and acknowledge receipt of a Copy.
Seller Anh Van Ha Date _____ Time _____ [] AM/ [] PM
Seller Date _____ Time _____ [] AM/ [] PM

CONFIRMATION OF ACCEPTANCE:

(____ / ____) (Initials) Confirmation of Acceptance: A Copy of Signed Acceptance was personally received by Buyer or Buyer's authorized agent as specified in paragraph 2A on (date) _____ at _____ AM/ PM. A binding Agreement is created when a Copy of Signed Acceptance is personally received by Buyer or Buyer's authorized agent whether or not confirmed in this document.

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1st St
River Rd

160

A St

A St

2nd St

2nd St

River Rd

R

B St

1st St

2nd St

A St

Union St

Union St

Union St

Union St

Union St

A St

10 m

Map data ©2021

1 Property Address: 204 A ST ISLETON CA 95641-7015

Ownership

County: **SACRAMENTO, CA**
 Assessor: **CHRISTINA WYNN, ASSESSOR**
 Parcel # (APN): **157-0014-014-0000**
 Parcel Status: **ACTIVE**
 Owner Name: **HA ANH VAN**
 Mailing Address: **5090 IDYLLWILD DR FAIRFIELD CA 94534**
 Legal Description: **LOTS 6 & 7 BLK 6 CITY OF ISLETON EXC. W 10 FT LOT 6 SD SUB.CONTG. 8700 SQ FT M/L FORM. PAR. 157-014-03**

Assessment

Total Value: \$63,070	Use Code: IBECFA	Use Type: VACANT
Land Value: \$63,070	Tax Rate Area: 001-001	County Zoning: R/C
Impr Value:	Year Assd: 2021	Census Tract: 98.00/1
Other Value:	Property Tax:	Price/SqFt: \$9.05
% Improved: 0%	Delinquent Yr:	
Exempt Amt:	HO Exempt: N	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:	09/29/2017	07/27/2016	01/05/2012	09/29/2017
Document Number:	1709291025	1607271628	1201050198	1709291025
Document Type:	WARRANTY DEED	TAX DEED		
Transfer Amount:	\$60,000	\$29,000		
Seller (Grantor):	PATRICIA ZRELAK TRUST			

Property Characteristics

Bedrooms:	Fireplace:	Units:	
Baths (Full):	A/C:	Stories:	2.0
Baths (Half):	Heating:	Quality:	FAIR
Total Rooms:	Pool:	Building Class:	D
Bldg/Liv Area: 6,628	Park Type:	Condition:	
Lot Acres: 0.199	Spaces:	Site Influence:	
Lot SqFt: 8,700	Garage SqFt:	Timber Preserve:	
Year Built: 1890		Ag Preserve:	
Effective Year: 1960			

City of Isleton

Special City Council
Staff Report

DATE: November 23, 2021

ITEM#: 8.C

CATEGORY: New Business

CERTIFICATE OF FACTS, THE RESULTS OF THE OFFICIAL CANVASS CONDUCTED BY THE COUNTY OF SACRAMENTO, REGISTRAR OF VOTERS

SUBJECT

Measure B election that was held on November 2, 2021. The Certificate of Facts, The results of the Official Canvass conducted by the County of Sacramento, Registrar of Voters.

SUMMARY

Shall the measure support the operation of the City of Isleton's fire protection needs, by establishing a one-half (1/2) percent transaction and use tax for a period of five (5) years commencing on April 1, 2022, that is projected to provide between \$83,726.06 and \$106,858.02 of revenue annually, be adopted:

The results of the Official Canvass conducted by this office are as follows:

YES VOTES:

89

NO VOTES:

33

FISCAL IMPACT



RECOMMENDATION

ATTACHMENTS

- Certificate of Facts

Reviewed by: Charles Bergson, City Manager

Submitted and prepared by: Yvonne Zepeda, City Clerk

STATE OF CALIFORNIA }
County of Sacramento } ss.

CERTIFICATE OF FACTS

I, COURTNEY BAILEY-KANELOS, Registrar of Voters of the County of Sacramento, State of California, do hereby certify that **Measure B – Isleton Fire Protection Services Transaction and Use Tax Measure** (shown below) was submitted to the known electors in Sacramento County in the **City of Isleton** at the November 2, 2021, City of Isleton Fire Protection Services Transaction and Use Tax Special Election.

Shall the measure to support the operation of the City of Isleton’s fire protection needs, by establishing a one-half (½) percent transactions and use tax for a period of five (5) years commencing on April 1, 2022, that is projected to provide between \$83,726.06 and \$106,858.02 of revenue annually, be adopted?

The results of the Official Canvass conducted by this office are as follows:

YES VOTES
89

NO VOTES
33

And that the conduct of the election and canvass of the ballots was in every respect in accordance with the election laws of the State of California.

Witness My Hand and Seal this 16th day of November 2021.



COURTNEY BAILEY-KANELOS
REGISTRAR OF VOTERS
County of Sacramento
State of California

City of Isleton

City Council
Staff Report

DATE: November 23, 2021

ITEM#: 8.D

CATEGORY: New Business

RESOLUTION NO. 029-21, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ISLETON AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTION AND USE TAX, MEASURE L

SUMMARY

On June 9, 2020, the City Council approved Ordinance No. 2020-05 amending the City Municipal Code and providing for a local transactions and use tax. The California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and the Department will be responsible to administer and collect the transactions and use tax for the City. This tax, Measure L was passed in November 2020.

The Department requires that the City enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of said taxes, and the Department requires that the City Council authorize the agreements.

The "Preparatory Agreement" attached as Exhibit A and the "Administrative Agreement" attached as Exhibit B, City Council is requested to direct the City Manager to execute each agreement.

FISCAL IMPACT

This Measure L will generate approximately \$100,000/year in sales taxes.

RECOMMENDATION

That City Council adopt, Resolution No. 029-21, a Resolution of the City Council of the City of Isleton Authorizing City Manager to execute agreements with the California Department of tax and fee administration for implementation of a local transactions and use tax, Measure L.

ATTACHMENTS

- Resolution No.029-21

Reviewed by: Charles Bergson, City Manager



Submitted and prepared by: Yvonne Zepeda, City Clerk



**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE
CITY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the City of Isleton, hereinafter called *City*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the City and whose ordinance has been adopted by the City.

2. City agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the City's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the City.

4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. City shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by City for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration
P.O. Box 942879 MIC: 27
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to City shall be addressed to:

City of Isleton _____

P.O. Box 716 / 101 Second Street _____

Isleton, California 95641 _____

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer City's transactions and use tax ordinance has been completed and the Department has received all payments due from City under the terms of this agreement.

CITY OF ISLETON

CALIFORNIA DEPARTMENT OF TAX
AND FEE ADMINISTRATION

By _____
(Signature)

By _____
Administrator
Local Revenue Branch

(Typed Name)

(Title)

**AGREEMENT FOR STATE ADMINISTRATION
OF CITY TRANSACTIONS AND USE TAXES**

The City Council of the City of Isleton has adopted, and the voters of the City of Isleton (hereafter called "City" or "District") have approved by the required majority vote, the City of Isleton Transactions and Use Tax Ordinance (hereafter called "Ordinance"), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the "Department") and the City do agree as follows:

**ARTICLE I
DEFINITIONS**

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation code Section 7285.9, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.

2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No 2020-05, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

**ARTICLE II
ADMINISTRATION AND COLLECTION
OF CITY TAXES**

A. Administration. The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

B. Other Applicable Laws. City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

C. Transmittal of money.

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. Rules. The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

F. Security. The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

G. Records of the Department.

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City. Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

H. Annexation. City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

ARTICLE III
ALLOCATION OF TAX

A. Allocation. In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion of the Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

ARTICLE IV COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

ARTICLE V MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate. A notification is complete when deposited in the mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

City of Isleton
P.O. Box 716 / 101 Second Street
Isleton, California 95641

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on April 1, 2022. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI
ADMINISTRATION OF TAXES IF THE
ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

CITY OF ISLETON

CALIFORNIA STATE DEPARTMENT OF
TAX AND FEE ADMINISTRATION

By _____
(Signature)

By _____
Administrator
Local Revenue Branch

(Typed Name)

(Title)

SAMPLE

RESOLUTION NO. 029-21

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ISLETON
AUTHORIZING CITY MANAGER TO EXECUTE
AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE
ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE
TAX.**

WHEREAS, on June 9, 2020, the City Council approved Ordinance No. 2020-05 amending the City Municipal Code and providing for a local transactions and use tax; and

WHEREAS, the California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the Department will be responsible to administer and collect the transactions and use tax for the City; and

WHEREAS, the Department requires that the City enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of said taxes, and

Whereas, the Department requires that the City Council authorize the agreements;

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Isleton that the "Preparatory Agreement" attached as Exhibit A and the "Administrative Agreement" attached as Exhibit B are hereby approved and the City Manager is hereby authorized to execute each agreement.

* * * * *

The foregoing resolution was introduced and adopted at a regular meeting of the City Council of the City of Isleton held on November 23, 2021, by the following vote, to wit:

AYES: _____

NOES: _____

ABSENT: _____

DATED: _____

ATTEST: (s) _____ (s) _____
Deputy City Clerk Mayor

CERTIFICATE OF FACTS

I, COURTNEY BAILEY KANELOS, Registrar of Voters of the County of Sacramento, State of California, do hereby certify that Measure L (shown below) was submitted to the known electors in Sacramento County in the City of Isleton at the November 3, 2020 Presidential General Election.

Shall the measure to support the continued operation of the City of Isleton's general services, including police, fire, parks, and other unrestricted general fund expenditures, by enacting a one-half (½) percent transactions and use tax for a period of five (5) years commencing on April 1, 2022, that is projected to provide between \$83,726.06 and \$106,858.02 of revenue annually, be adopted?

The results of the Official Canvass conducted by this office are as follows:

YES VOTES

202


NO VOTES

101

And that the conduct of the election and canvass of the ballots was in every respect in accordance with the election laws of the State of California.

Witness My Hand and Seal this 1st day of December, 2020.




COURTNEY BAILEY-KANELOS
REGISTRAR OF VOTERS
County of Sacramento
State of California

City of Isleton

City Council
Staff Report

DATE: November 23, 2021

ITEM#: 8.E

CATEGORY: New Business

RESOLUTION NO. 030-21, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ISLETON AUTHORIZING CITY MANAGER TO EXECUTE AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTION AND USE TAX, MEASURE B

SUMMARY

On August 2, 2021, the City Council approved Ordinance No. 2021-006 amending the City Municipal Code and providing for a local transactions and use tax. The California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and the Department will be responsible to administer and collect the transactions and use tax for the City. This tax, Measure B, was passed November 2, 2021.

The Department requires that the City enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of said taxes, and the Department requires that the City Council authorize the agreements.

The City Council of the City of Isleton that the "Preparatory Agreement" attached as Exhibit A and the "Administrative Agreement" attached as Exhibit B. Council is requested to direct the City Manager to execute each agreement.

FISCAL IMPACT

This Measure will generate approximately \$100,000/year in sales taxes. These funds are restricted for support and operation of Isleton Fire Department.

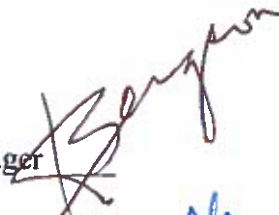
RECOMMENDATION

That City Council adopt, Resolution No. 030-21, a Resolution of the City Council of the City of Isleton Authorizing City Manager to execute agreements with the California Department of tax and fee administration for implementation of a local transactions and use tax, Measure B.

ATTACHMENTS

- Resolution No.030-21

Reviewed by: Charles Bergson, City Manager



Submitted and prepared by: Yvonne Zepeda, City Clerk



SAMPLE
RESOLUTION NO. 030-21

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ISLETON
AUTHORIZING CITY MANAGER TO EXECUTE
AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE
ADMINISTRATION FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE
TAX.**

WHEREAS, on August 5, 2021, the City Council approved Ordinance No. 2021-006 amending the City Municipal Code and providing for a local transactions and use tax; and

WHEREAS, the California Department of Tax and Fee Administration (Department) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the Department will be responsible to administer and collect the transactions and use tax for the City; and

WHEREAS, the Department requires that the City enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of said taxes, and

Whereas, the Department requires that the City Council authorize the agreements;

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Isleton that the "Preparatory Agreement" attached as Exhibit A and the "Administrative Agreement" attached as Exhibit B are hereby approved and the City Manager is hereby authorized to execute each agreement.

* * * * *

The foregoing resolution was introduced and adopted at a regular meeting of the City Council of the City of Isleton held on November 23, 2021, by the following vote, to wit:

AYES: _____

NOES: _____

ABSENT: _____

DATED: _____

ATTEST: (s) _____
Deputy City Clerk

(s) _____
Mayor

**AGREEMENT FOR PREPARATION TO ADMINISTER AND OPERATE
CITY'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the City of Isleton, hereinafter called *City*, and the CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, hereinafter called *Department*, do agree as follows:

1. The Department agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the City and whose ordinance has been adopted by the City.

2. City agrees to pay to the Department at the times and in the amounts hereinafter specified all of the Department's costs for preparatory work necessary to administer the City's transactions and use tax ordinance. The Department's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Department's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Department. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the City.

4. Any dispute as to the amount of preparatory costs incurred by the Department shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Department shall be billed by the Department periodically, with the final billing within a reasonable time after the operative date of the ordinance. City shall pay to the Department the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by City for the Department's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail. Communications and notices to be sent to the Department shall be addressed to:

California Department of Tax and Fee Administration
P.O. Box 942879 MIC: 27
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to City shall be addressed to:

City of Isleton _____

P.O. Box 716 / 101 Second Street _____

Isleton, California 95641 _____

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer City's transactions and use tax ordinance has been completed and the Department has received all payments due from City under the terms of this agreement.

CITY OF ISLETON

CALIFORNIA DEPARTMENT OF TAX
AND FEE ADMINISTRATION

By _____
(Signature)

By _____
Administrator
Local Revenue Branch

(Typed Name)

(Title)

**AGREEMENT FOR STATE ADMINISTRATION
OF CITY TRANSACTIONS AND USE TAXES**

The City Council of the City of Isleton has adopted, and the voters of the City of Isleton (hereafter called "City" or "District") have approved by the required majority vote, the City of Isleton Transactions and Use Tax Ordinance (hereafter called "Ordinance"), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the "Department") and the City do agree as follows:

**ARTICLE I
DEFINITIONS**

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation code Section 7285.91, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.

2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No.2021-006, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

**ARTICLE II
ADMINISTRATION AND COLLECTION
OF CITY TAXES**

A. Administration. The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

B. Other Applicable Laws. City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

C. Transmittal of money.

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. Rules. The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

F. Security. The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

G. Records of the Department.

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City. Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

H. Annexation. City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

ARTICLE III

ALLOCATION OF TAX

A. Allocation. In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion of the Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

ARTICLE IV COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

ARTICLE V MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate. A notification is complete when deposited in the mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

City of Isleton _____

P.O. Box 716 / 101 Second Street _____

Isleton, California 95641 _____

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on April 1, 2022. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI
ADMINISTRATION OF TAXES IF THE
ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

CITY OF ISLETON

CALIFORNIA STATE DEPARTMENT OF
TAX AND FEE ADMINISTRATION

By _____
(Signature)

By _____
Administrator
Local Revenue Branch

(Typed Name)

(Title)

City of Isleton

City Council

DATE: November 23, 2021

CITY MANAGER'S REPORT

10. STAFF GENERAL REPORTS AND DISCUSSION

A. City Manager Report

1. Delta Region Geologic Hazard Abatement District (GHAD): Public Hearing set for December 14, 2021
2. Waterfront Marina/Boat Launch: Staff is working with Boating & Waterways on conceptual design. The State is encouraging the City to find a layout that meets State Standards and the needs of the City.
3. Delta Westside Road Rehabilitation 90% complete: Speed Bumps & Striping will be installed early January 2022
4. Code Enforcement Officer Position: No applications received. Staff is readvertising for this position.

Reviewed by: Charles Bergson, City Manager
Submitted and prepared by: Yvonne Zepeda, City Clerk

