

City of Carson Report to Mayor and City Council

October 21, 2014 New Business Discussion

SUBJECT: CONSIDER ADOPTING RESOLUTION NOS. 14-103, 14-404 AND 14-105 PLACING AN EXTENSION OF THE UTILITY USERS' TAX ("UUT") ON THE MARCH, 2015, BALLOT FOR VOTER APPROVAL, REQUESTING THE PREPARATION OF AN IMPARTIAL ANALYSIS, AND SETTING PRIORITIES FOR SUBMITTING ARGUMENTS RELATED TO EXTENDING THE UUT

Submitted by William W. Wynder

City Attorney

Approved by Nelson Hernandez

City Manager

I. <u>SUMMARY</u>

This item is on the agenda at the direction of the City Council at its October 7, 2014 meeting. The City Council is asked to place a proposed measure before the voters that would extend the City's existing UUT and make certain changes to the same.

The proposed measure would be placed before the voters at the general municipal election to be held in March 3, 2015 and will require that the *following actions be taken and in the following order*:

- (1) Adopt a resolution placing a ballot measure before the voters to extend the UUT (because the UUT is a general tax, it will require a 4/5ths vote of the entire City Council to place the matter before the voters); and
- (2) Adopt resolutions requesting that the City Attorney's office prepare an impartial analysis and setting priorities for filing written arguments for or against the proposed measure.

II. RECOMMENDATION

WAIVE further reading and ADOPT (in the following order):

- A. RESOLUTION NO. 14-103, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, CALLING AND GIVING NOTICE OF THE HOLDING OF A GENERAL MUNICIPAL ELECTION TO BE HELD ON MARCH 3, 2015, FOR THE PURPOSE OF SUBMITTING TO THE VOTERS A MEASURE TO AMEND AND EXTEND THE CARSON UTILITY USERS TAX;" and
- B. RESOLUTION NO. 14-104, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, SETTING PRIORITIES FOR FILING A WRITTEN ARGUMENT REGARDING THE CARSON UTILITY USERS TAX EXTENSION MEASURE AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS;" and

City of Carson

Report to Mayor and City Council

October 21, 2014

C. RESOLUTION NO. 14-105, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS REGARDING THE CARSON UTILITY USERS TAX EXTENSION MEASURE."

III. <u>ALTERNATIVES</u>

- 1. Take no action on this item.
- 2. Take such other action as the City Council deems appropriate consistent with the requirements of law.

IV. BACKGROUND

A. Measure C

The City's current UUT was approved by the voters in 2009 ("Measure C"). Measure "C" instituted a two-percent (2%) tax on electric and gas uses. The revenue generated from the UUT has ben used to provide basic services for residents, including but not limited to, law enforcement, gang intervention programs, graffiti removal, youth and senior programs, sidewalk and street repair, and staffing of public parks.

Annually, the UUT generates around \$8 million in general fund revenue. It was the intent and understanding of the City and well as the voters that Measure "C" be deemed a *general tax* and not a *special tax*. Accordingly, estension or other changes to the UUT must be submitted to the voters as a general tax.

B. Voter Threshold Limits & General Municipal Election Requirements

As a general tax, increases and extensions to the UUT must comply with the voter-approval requirements of Proposition 218 (*Cal Const art XIIIC* section 2(b)). Under Proposition 218, increases to a general tax must be *approved by a majority of voters*. Additionally, under Proposition 218, the election to extend or amend the UUT ordinance must be consolidated with the City's regularly scheduled general municipal election. (*Cal Const art XIIIC* section 2(b)).

C. Analysis of Voter Support for Extension of the UUT & Comparison of the City's UUT With Surrounding Communities

A telephone survey was completed by Fairbank, Maslin, Maullin, Metz & Associates of 405 randomly-selected Carson residents (Exhibit No. 4). The survey tested a hypothetical ballot measure continuing Carson's existing two percent utility users' tax. Voters overwhelmingly supported the measure before and after hearing informational messages about it.

The survey tested several provisions that could be included in the UUT continuation measure. By the percentages listed below, clearly voters want to continue the exemptions for seniors and low-income households. Majorities of

Report to Mayor and City Council

October 21, 2014

voters also support potential options for increasing the scope and revenue generated by the UUT.

Responses	Issues
87% support	Continue the exemptions for seniors
81% support	Continue the exemptions for low-income households
63% support	Amending the existing UUT ordinance to include water
29% do not support	usage
53% support	Amending the UUT ordinance to cover
29% do not support	telecommunications and video services, such as cable
	and satellite television and wireless phone services
53% support	Eliminating the one million dollar cap that the City can
32% do not support	tax oil refineries for utility services

Futhermore City staff completed a survey of the other cities in the surrounding area. Carson remains the lowest among cities in the area with a utility users' tax. The complete results of the survey are in Exhibit No. 4.

D. Elements of the Proposed Extension & Amendments to the Existing UUT

At the City Council meeting of October 7, 2014, the City Council was asked whether the Council would support putting extension of the UUT on the March 3, 2015 ballot and, if so, what changes, if any, to the existing UUT would the Council put before the voters.

In response, the Council unanimously agreed that they would propose that the voters consider the following changes to the existing UUT:

- A. Add water consumption and usage to the utilities that are subject to the tax, excluding reclaimed or recycled water (while preserving all existing exemptions for seniors and low income residents already existing in the UUT);
- B. Repealing the "cap" provision of the ordinance that limits to \$1 million the maximum tax that would be paid under the UUT absent a finding of fiscal hardship. The attached ordinance would eliminate Section 61004(e) which currently reads:

"Notwithstanding any other provision of this Chapter, no service user shall be required to pay more than \$1,000,000 in electricity users tax, or gas users tax, or both combined, for service provided in any one (1) calendar year; provided, however, that the City Council may, by resolution duly adopted at a noticed public meeting, suspend this subsection for a period of twelve (12) consecutive calendar months commencing the day after the effective date of the resolution,

Report to Mayor and City Council

October 21, 2014

upon making written finding(s) that the City of Carson will be required to lay off employees, and/or furlough employees, and/or be unable to fill allocated employee positions due to any fiscal crises as determined by the City Council in its sole discretion."

C. Repealing the sunset provision of the UUT in Section 6118, which presently reads "[t]he utility users tax described in this Chapter shall no longer be effective on July 1, 2016, and at such time this Chapter shall be repealed without further action, except that the provisions of this Chapter shall remain in effect as to any tax due and owing, but unpaid, as of July 1, 2016," meaning that the extension of the UUT would *not* have an expiration date.

Accordingly, the ballot measure to be placed before the voters would simply extend the existing UUT, at the existing two percent (2%) rate, but amending the ordinance in the manner discussed above.

E. Wording of the Ballot Measure

The Council is also requested to carefully consider the wording of the ballot measure itself. The language proposed is that developed by the Office of the City Attorney and has *not* been previously considered by the City Council.

The Council is, of course, free to revise the wording of the ballot measure question itself as you deem appropriate and consistent with the requirements of law, which limits the total number of words to be included in a ballot question to 75 individual words.

F. Input from the UUT Citizens' Oversight Committee

At the October 7, 2014 Council meeting, the Council directed staff to get UUT Budget & Oversight Committee's input on the following questions:

- 1. Would the proposed extended tax be applied to existing utilities which are subject to the tax or should such utilities be modified in any extended UUT (i.e. continue taxing the existing utilities or add water, cell phones, cable, other technology devices, or reduce the utilities subject to the tax?)

 *Response: UUT Committee unanimously approved the motion from DeNize Hunt not to vote adding additional utilities to the UUT until the Committee is provided an analysis of revenues to be received from such addition.
- Would the existing maximum tax "cap" be continued or be eliminated in any extended UUT?
 <u>Response</u>: UUT Committee unanimously approved the motion from DeNize Hunt to keep the cap.

City of Carson

Report to Mayor and City Council

October 21, 2014

3. For what period of time does the City Council want to extend the life of the UUT?

<u>Response</u>: All UUT Committee present, except for DeNize Hunt and Michael Whittiker, voted to keep the 7-year sunset date.

E. Costs

The City typically operates its own general municipal elections and does not consolidate with the County of Los Angeles. The Office of the City Clerk advises that there will be no additional incremental cost to place a ballot measure before the voters because such costs have already been "built in" the budget for the March 3, 2015 general municipal election.

F. Timeline

The *current UUT expires on June 30, 2016*. Should the Council determine not to add extension of the UUT to the March 3, 2015 general municipal election, there are additional election opportunities to extend the UUT which would include June 2015, November 2015 March 2016, and June 2016.

V. FISCAL IMPACT

Allowing the current UUT to sunset on June 30, 2016 will cost the City around \$8M annually in general fund revenue.

VI. <u>EXHIBITS</u>

- 1. Resolution No. 14-103. (pgs. 6-8)
- 2. Ordinance No. 14-1544. (pgs. 9-12)
- 3. Resolution No. 14-104. (pgs. 13-14)
- 4. Resolution No. 14-105. (pgs. 15-16)
- 5. UUT Survey of Other Cities. (pg. 17)

Prepared	by:
TO: Rev07-02-20	14

William Wynder, City Attorney

Reviewed by:

City Clerk	City Treasurer	
Administrative Services	Public Works	
Community Development	Community Services	

Action	takan	hy City	Council	
ACHON	tanen	Dy City	Council	

RESOLUTION 14-103

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, CALLING AND GIVING NOTICE OF THE HOLDING OF A GENERAL MUNICIPAL ELECTION TO BE HELD ON MARCH 3, 2015, FOR THE PURPOSE OF SUBMITTING TO THE VOTERS A MEASURE TO AMEND AND EXTEND THE CARSON UTILITY USERS TAX

WHEREAS, in or about 2008, the City Council of the City of Carson determined at a regular City Council meeting that it should present to voters of the City of Carson the question of whether to establish a two percent (2%) citywide tax on electric and gas utilities for the purpose of raising general fund revenue to provide basic services for residents, including but not limited to, law enforcement, gang intervention programs, graffiti removal, youth and senior programs, sidewalk and street repair, and staff of public parks (the "Utility Users Tax"); and

WHEREAS, on March 3, 2009, the voters of the City of Carson approved the Utility Users Tax by a simple majority; and

WHEREAS, the term of the Utility Users Tax is set to expire on June 30, 2016; and

WHEREAS, the City Council of the City of Carson proposes to submit to the voters a ballot measure to consider adopting an ordinance amending, extending and continuing to impose a two percent (2%) Utility Users' Tax to include electric, gas, and water utilities within the City of Carson; and

WHEREAS, extending the term of the Utility Users Tax requires approval of the majority of voters at either a general or special municipal election; and

WHEREAS, the City Council is authorized by statute submit to the voters a ballot measure to consider adopting an ordinance amending, extending and continuing to impose a two percent (2%) Utility Users' Tax to include electric, gas, and water utilities within the City of Carson, and the City Council therefore wishes to have the voters consider the same at the general municipal election to be held on March 3, 2015;

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

Section 1. Pursuant to the requirements of the California Elections Code, Sections 306, 9222 and 1301, there is called and ordered to be held in the City of Carson, California, on Tuesday, March 3, 2015, a General Municipal Election for the purpose of submitting to the voters of the City of Carson an ordinance amending, extending and continuing to impose a two percent (2%) Utility Users' Tax to include electric, gas, and water utilities within the City of Carson. As required by Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is specified below in Section 2 of this Resolution. The City's designated elections official

EXHIBIT NO 01

16

is hereby authorized and directed to make any changes to the text of the proposition or this resolution as required to conform to any requirements of law.

Section 2. The City Council hereby orders the following measure be submitted to the voters at the aforementioned general municipal election:

Shall Ordinance No. 14-1544 be adopted amending, extending and continuing to impose a two percent (2%) Utility Users' Tax on electric, gas, and water utility users so	YES
the City of Carson continues to provide essential services for residents, including law enforcement, gang intervention programs, graffiti removal, youth and senior programs, sidewalk and street repair, and staffing of public parks and also address environmental issues and blight impacted by the dissolution of redevelopment and the loss of revenue?	NO

- **Section 3.** The text of Ordinance 14-1544 to be submitted to the voters is attached as Exhibit "A" to this resolution.
- <u>Section 4.</u> The City's designated elections official is authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.
- Section 5. The election shall be held and conducted in the manner prescribed by law. The ballots to be used at the election shall be in form and content as required by law.
- Section 6. The City Council authorizes its designated elections official, the same to be designated by separate resolution, to administer the election, is authorized, instructed, and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.
- Section 7. Pursuant to California Election Code § 10242, the polls for the General Municipal Election shall open at seven o'clock a.m. on the day of the election, and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls shall be closed, except as otherwise provided in California Election Code § 14401.
- <u>Section 8</u>. In all particulars not recited in this Resolution, the general municipal election shall be held and conducted in accordance with the provisions of law regulating municipal and statewide elections.
- Section 9. Notice of the time and place of holding the general municipal election is hereby given and the City's designated elections official is authorized, instructed and directed to give further or additional notice of the election, in the time, form and manner required by law.



<u>Section 10</u>. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions. This Resolution shall be effective immediately upon passage and adoption.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Carson, California, at a regular meeting held on the 21st day of October, 2014.

		JIM DEAR, MAYOR
ATTEST:		
CITY CLERK O	F THE CITY OF	CARSON
STATE OF CAI COUNTY OF L	IFORNIA)) SS
foregoing Resolu	ition was duly ado	Clerk of the City of Carson, DO HEREBY CERTIFY that the opted at a regular meeting of said City Council held on the 21st wing roll call vote:
AYES: NOES: ABSENT:	COUNCIL	MEMBERS: MEMBERS: MEMBERS:
		DONESIA GAUSE, CITY CLERK
APPROVED AS	TO FORM:	
CITY ATTORNI	EY	



- f. Service supplier shall mean any entity required to collect or self-impose and remit a tax as imposed by this section.
- g. Service user shall mean a person required to pay a tax imposed by this section.
- h. Month shall mean a calendar month.
- i. Non-utility supplier shall mean: (a) a service supplier, other than an electrical corporation serving within the city, which generates electrical energy in capacities of at least fifty (50) kilowatts for its own use or for sale to others; or (b) a gas supplier other than a gas corporation, that sells or supplies gas to users within the city.
- j. "Lower-income households" means persons and families whose incomes do not exceed the qualifying limits for lower-income families as determined and published by the California Department of Housing and Community Development. (See California Health and Safety Code § 50079.5.)
- k. "Water" means potable water delivered to a person by means of pipes or mains but shall not include reclaimed or so-called "gray water.""
- **Section 2.** Section 61104 of Chapter 11 of Article VI of the Carson Municipal Code is hereby amended, in its entirety, to read as follows:
 - "§ 61104. Exemptions; Limitations.
 - a. Nothing in this section shall be construed as imposing a tax upon any person when imposition of such tax upon that person would be in violation of the Constitution of the United States or that of the State of California.
 - b. The City Council may, by minute order or resolution, establish one or more classes of persons or one or more classes of utility service otherwise subject to payment of a tax imposed by this section and provide that such classes of persons or service shall be exempt, in whole or in part from such tax.
 - c. Notwithstanding any other provision of this chapter, residential customers shall be exempt from the payment of any utility users' tax if the household qualifies as any of the following: (a) households where the household resident whose name appears on the utility bill is age 62 years and older or (b) lower-income households as defined hereinabove.
 - d. The Tax Administrator shall prepare a list of the persons exempt from the provisions of this section by virtue of this subsection and furnish a copy thereof to each service supplier. The Tax Administrator shall make the final determination as to the eligibility for any exemption."
- Section 3. Section 61106.1 is hereby added to Chapter 11 of Article VI of the Carson Municipal Code to read, in its entirety, as follows:

"§ 61106.1. Water Users Tax.

- a. There is hereby imposed a tax upon every person other than an retail water purveyor using or consuming water in the city. The tax imposed by this subsection shall be at the rate of not more than two (2%) percent of the charges made for such water usage or consumption by a retail water purveyor providing service in the city and shall be billed to and paid by the person using or consuming the water. The tax applicable to water used or consumed and provided by a non-utility supplier shall be determined by applying the tax rate to the equivalent charge the water consumer or user would have incurred if the water used had been provided by a retail water purveying entity serving the residents of the city. Rate schedules for this purpose shall be available from the city. Nonutility suppliers shall install, maintain and use an appropriate utility-type metering system which will enable compliance with this subsection. "Charges," as used in this subsection, shall include charges made for: (1) metered potable water usage or consumption and (2) minimum charges for service, including customer charges, service charges, demand charges, standby charges, and all other annual and monthly charges, fuel or other costs adjustments, authorized by the California Public Utilities Commission.
- b. The tax imposed in this subsection shall be collected from the water user by the water service supplier or non-utility supplier and remitted to the Tax Administrator in the manner set forth in this chapter or by order of the Tax Administrator. The amount of tax collected by a water service supplier or a non-utility supplier in one (1) month shall be remitted by U.S. mail to the Tax Administrator, postmarked on or before the last day of the following month."
- **Section 4.** Section 61116 of Chapter 11 of Article VI of the Carson Municipal Code is hereby repealed, in its entirety.
- Section 5. Section 61117 of Chapter 11 of Article VI of the Carson Municipal Code is hereby amended to read, in its entirety, as follows:

"§ 61117. Operative Date.

Under the provisions of Government Code section 36937, this ordinance, and the amendments to Chapter 11 of Article VI of the Carson Municipal Code shall become effective immediately upon passage of this enacting ordinance. The tax imposed under this section shall continue to apply to bills rendered on or after ninety (90) days or as soon thereafter as the respective utilities are physically and mechanically able to get "on line" for the imposition of charges (not more than 60 days).

Section 6. Except as otherwise amended or repealed herein, all other provisions of Chapter 11 of Article VI, of the Carson Municipal Code, shall remain in full force and effect.

Section 7. If any subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance or any part thereof. The



subdivision, paragraph, sentence, clause, or p	the that they would have passed each subsection, hrase thereof, irrespective of the fact that any one ph, sentence, clause, or phrase be declared
	rk of the City of Carson, California, do hereby sed, Approved, and Adopted by the People of the lay of March, 2015.
	City Clerk, City of Carson



RESOLUTION 14-104

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, SETTING PRIORITIES FOR FILING A WRITTEN ARGUMENT REGARDING THE CARSON UTILITY USERS TAX EXTENSION MEASURE AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS

WHEREAS, a general municipal election is to be held in the City of Carson, California, on March 3, 2015, at which there will be submitted to the voters a ballot measure to consider adopting an ordinance amending, extending and continuing to impose a two percent (2%) Utility Users' Tax to include electric, gas, and water utilities within the City of Carson.

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

Section 1. Pursuant to Election Code §§ 9282 and 9287, the City Council hereby authorizes, but does not require, any or all members of the City Council to file a written argument for or against the foregoing measure.

Section 2. In the event that more than one argument for or against the foregoing measure is timely submitted, the City Council's duly appointed elections official shall give preference and priority first, to arguments submitted by a member of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth at California Elections Code § 9287.

Section 3. In accordance with the requirements of Division 9, Chapter 3, Article 4 of the California Elections Code, all written arguments for or against the foregoing measure: (1) shall not exceed three hundred (300) words in length; (2) shall be filed with the City's designated elections official; (3) shall be accompanied by the printed name(s) and signature(s) of the person(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of the principal officers who is the author of the argument; and (4) shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument. All written arguments may be changed or withdrawn until and including the date fixed by the City's designated elections official, after which time no arguments for or against the foregoing measure may be submitted to the elections official.

Section 4. The City Council hereby directs the City's designated elections official to transmit a copy of the foregoing measure to the City Attorney. In accordance with California Elections Code § 9280, the City Attorney is hereby directed to prepare an impartial analysis of the measure, not to exceed five hundred (500) words in length, showing the effect of the measure

on the existing law and the operation of the measure. The impartial analysis shall be filed by the date set by the City's designated elections official for the filing of primary arguments.

<u>Section 5</u>. The City's designated elections official shall cause the City Attorney's Impartial Analysis, and duly selected arguments, to be printed and distributed to voters in accordance with State law regarding same.

Section 6. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Carson, California, at a regular meeting held on the 21st day of October, 2014.

		JIM DEAR, MAYOR
ATTEST:		
CITY CLERK O	F THE CITY OF	FCARSON
STATE OF CALL COUNTY OF LC)) SS
the foregoing Res	solution was duly	ty Clerk of the City of Carson, DO HEREBY CERTIFY that y adopted at a regular meeting of said City Council held on the following roll call vote:
AYES: NOES: ABSENT:	COUNCIL	MEMBERS: MEMBERS: MEMBERS:
		DONESIA GAUSE, CITY CLERK
APPROVED AS	TO FORM:	
CITY ATTORNE	EY	



RESOLUTION 14-105

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS REGARDING THE CARSON UTILITY USERS TAX EXTENSION MEASURE

WHEREAS, an election is to be held in the City of Carson, California, on March 3, 2015, at which there will be submitted to the voters a ballot measure to consider the question of whether to extend the term of the Carson Utility Users Tax; and

WHEREAS, California Elections Code § 9285 authorizes the City Council, by majority vote, to adopt provisions to provide for the filing of rebuttal arguments regarding city measures submitted at the election:

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

Section 1. Pursuant to Elections Code § 9285, when the City's designated elections official has selected the arguments for and against the measure which will be printed and distributed to the voters, the City's designated elections official shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The authors may prepare and submit rebuttal arguments not to exceed two hundred and fifty (250) words in length. The rebuttal arguments shall be filed with the City Clerk not more than ten (10) days after the final date for filing direct arguments. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

- Section 2. All previous resolutions providing for the filing of rebuttal arguments for city measures are repealed.
- <u>Section 3</u>. The provisions of Section 1 of this Resolution shall apply only to the election to be held on March 3, 2015, and shall then be repealed.
- Section 4. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.
- PASSED, APPROVED AND ADOPTED by the City Council of the City of Carson, California, at a regular meeting held on the 21st day of October, 2014.

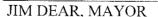


EXHIBIT NO 04



ATTEST:		
CITY CLERK	OF THE CITY OF CARSO)N
STATE OF CA COUNTY OF I	LIFORNIA) LOS ANGELES) SS	
the foregoing R	ESIA GAUSE, City Clerk esolution was duly adopted ober, 2014; by the followin	of the City of Carson, DO HEREBY CERTIFY that at a regular meeting of said City Council held on the groll call vote:
AYES: NOES: ABSENT:	COUNCIL MEMBE COUNCIL MEMBE COUNCIL MEMBE	ERS:
		DONESIA GAUSE, CITY CLERK
		*
APPROVED A	S TO FORM:	
CITY ATTORN	JEV	-



UUT SURVEY

October 9, 2014

Cities with UUT	UUT Rate	Electric	Gas	Water	Telecom	Cable	Expiration Date
Carson	2%	V	√				
Bellflower	7%	√	√		1		March 2018
Compton	10%	_ √	√	V	8.5%		No sunset date
Culver City	11%	V	√	V	√	V	No sunset date
Downey	5%	1	1		4.5%		No sunset date
El Segundo (Commercial Only)	3%	V	√ √	V	2%		No sunset date
Gardena	5%	√	√	V	1		No sunset date
Hawthorne	5%	√	√	V	√	V	No sunset date
Hermosa Beach	6%	V	√	V	5.5%	5.5%	No sunset date
Inglewood	10%	V	1	V	8%	8%	Every 3 years*
Lakewood	3%	√	√		√		No sunset date
Lawndale	5.5%	√	√ · ·	√	_ \	√	No sunset date
Long Beach	5%	√	√ √		√		No sunset date
L.A. City	10%	√	V		9%		No sunset date
L.A. County (Unincorporated)	4.5%	V	√		V		No sunset date
Norwalk	5.5%		1		1		No sunset date
Paramount	3%	√	√		√		No sunset date
Rancho Palos Verdes	3%	1	1	V	V		Suspended telecom 8-19-14
Redondo Beach	4.75%	V	V	√	V	V	No sunset date
Seal Beach	11%	V	√		V		No sunset date
Santa Monica	·10%	√	√	V	V	V	No sunset date
Torrance	6.5%	V	√	6%	V	V	No sunset date

Cities Without UUT

Artesia

Cypress

Lomita

Manhattan Beach

Palos Verdes Estates

Rolling Hills

Rolling Hills Estates

Signal Hill

Thousand Oaks

SUMMARY

Total number of cities responding to survey = 32

Number of cities that apply UUT to utilities = 22



UUT SUR VEY

October 9, 2014

Cities with UUT	UUT Rate	Electric	Gas	Water	Telecom	Cable	Expiration Date
Carson	2%	√	V				
Bellflower	7%	√	√ √		√		March 2018
Compton	10%	√	V	√	8.5%		No sunset date
Culver City	11%	√	√ √	√	√	V	No sunset date
Downey	5%	√	V		4.5%		No sunset date
El Segundo (Commercial Only)	3%	V	√	√	2%		No sunset date
Gardena	5%	V	V	√	√		No sunset date
Hawthorne	5%	V	V	√	√	V	No sunset date
Hermosa Beach	6%	V	V	√	5.5%	5.5%	No sunset date
Inglewood	10%	V	V	V	8%	8%	Every 3 years*
Lakewood	3%	√	√	√	V		No sunset date
Lawndale	5.5%		V	V	V	V	No sunset date
Long Beach	5%		√	V	V		No sunset date
L.A. City	10%	√	$\sqrt{}$		9%		No sunset date
L.A. County (Unincorporated)	4.5%	V			√ √		No sunset date
Norwalk	5.5%	√	V		1		No sunset date
Paramount	3%	V	V		V		No sunset date
Rancho Palos Verdes	3%	√	√	√ V	V		Suspended telecom 8-19-14
Redondo Beach	4.75%	V	√	√	√	V	No sunset date
Seal Beach	11%	√	√		√		No sunset date
Santa Monica	10%	V	V	V	₩	V	No sunset date
Torrance	6.5%	V	√	6%	√	V	No sunset date

Cities Without UUT

Artesia

Cypress

Lomita

Manhattan Beach

Palos Verdes Estates

Rolling Hills

Rolling Hills Estates

Signal Hill

Thousand Oaks

SUMMARY

Total number of cities responding to survey = 32

Number of cities that apply UUT to utilities = 22

