

# MONO

# COUNTY OF

## Voter Information Guide



### Statewide Direct Primary Election Tuesday, June 5, 2018

**Polls Open at 7 a.m. and Close at 8 p.m.**

- **Polling Place Location** may have changed, see back cover.
- **Notice: Vote by Mail Ballot Application**, see back cover.

Compiled and distributed by:  
Shannon Kendall  
County Clerk-Recorder/Registrar of Voters



## HOW TO VOTE

### To vote

To vote for a candidate, completely fill in the oval next to your choice.

To vote on any measure, completely fill in the oval next to the word "YES" or the word "NO".

### Important:

Check both the front and the back of your ballot for voting contests.  
Do not use red ink.

### To vote for a qualified write-in candidate:

To vote for a write-in candidate, write the person's name in the blank space provided directly below the names of the other candidates for the office. Then completely fill in the oval next to your choice.

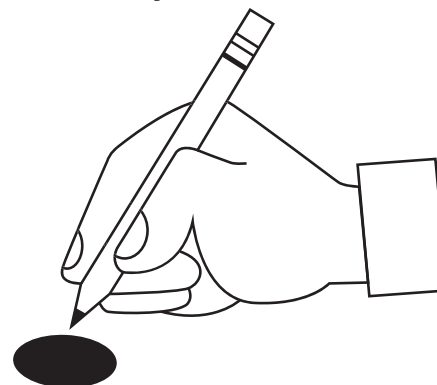
### Review your ballot:

If you vote for more candidates than allowed, or if you vote both Yes and No on a measure, your vote will not count for that contest. You do not have to vote on all contests. Those you do vote on will still count. If you make a mistake ask for another ballot.

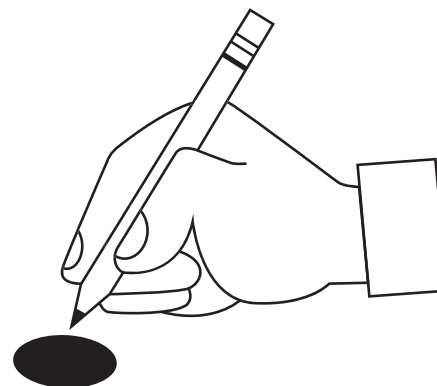
Many precincts in Mono County will have election materials available for voters in Spanish. You can request a Spanish translation of your ballot on Election Day at your polling location. Bilingual poll workers will be available to assist you if needed. To request a Spanish translation of your ballot when voting by mail, please contact the elections office at 760-932-5537.

Muchos precintos en el Condado de Mono tendran materiales electorales para los votantes en Español. Usted puede solicitar una traduccion en Español de su boleta electoral el Dia de la Eleccion en su lugar de votacion. Trabajadores electorales bilingues estaran disponibles para asistir si es necesario. Para solicitar una traduccion en Español de su boleta al votar por correo, favor de comunicarse con la oficina de Elecciones al 760-932-5537.

### To mark your vote



### Write-in votes



# ABOUT PRIMARIES IN CALIFORNIA

(The Top Two Candidates Open Primary)

- 1 This Primary is a nonpartisan election. This means the candidate is not nominated by the party. If the candidate has a preferred political party, the party name appears on the ballot for information only.
- 2 This election is held to nominate two candidates for voter-nominated offices. All the candidates appear on one ballot.
- 3 Any voter can vote for the candidate of their choice and the two candidates with the most votes will move on to the General Election.

## Party Endorsements

Proposition 14, approved by the voters in 2010, authorizes political parties to endorse candidates to Voter-Nominated offices. This pamphlet contains the official endorsements that were received by the deadline.

The **Peace and Freedom party** endorses the following candidate(s):

<u>Candidate Name</u>	<u>Office</u>
Gloria Estela La Riva	Governor
Gayle McLaughlin	Lieutenant Governor
C.T. Weber	Secretary of State
Mary Lou Finley	Controller
Kevin Akin	Treasurer
Nathalie Hrzi	Insurance Commissioner
John Thompson Parker	United States Senate

The **Democratic Party** endorses the following candidate(s):

<u>Candidate Name</u>	<u>Office</u>
Alex Padilla	Secretary of State
Betty Yee	State Controller
Fiona Ma	State Treasurer
Ricardo Lara	Insurance Commissioner
Marge Doyle	US Representative, District 8
Tom Pratt	State Senate, District 8
Carla Jean Neal	State Assembly, District 5
Tony Thurmond	State Superintendent of Public Instruction

The **American Independent Party** endorses the following candidate(s):

<u>Candidate Name</u>	<u>Office</u>
John Cox	Governor
David Hernandez	Lieutenant Governor
Mark Meuser	Secretary of State
Konstantinos Roditis	State Controller
Jack Guerrero	State Treasurer
Judge Steven Bailey	Attorney General
Steve Poizner	Insurance Commissioner
Ted Gaines	Board of Equalization, District 1
Erin Cruz	United States Senator
Tim Donnelly	US Representative, District 8
Andreas Borgeas	State Senate, District 8
Frank Bigelow	State Assembly, District 5

The **Republican Party** endorses the following candidate(s):

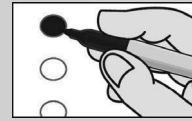
<u>Candidate Name</u>	<u>Office</u>
Paul Cook	US Representative, District 8
Frank Bigelow	State Assembly, District 5



# Sample Ballot

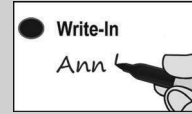
## INSTRUCTIONS TO VOTERS:

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IF YOU MAKE A MISTAKE, ASK FOR A NEW BALLOT.



## OPTIONAL WRITE-IN:

TO VOTE FOR A QUALIFIED WRITE-IN CANDIDATE, WRITE THE PERSON'S NAME IN THE WRITE-IN SPACE AND FILL IN THE OVAL.



VOTER-NOMINATED AND NONPARTISAN OFFICES		VOTER-NOMINATED OFFICES	
<p>All voters, regardless of the party preference they disclosed upon registration, or refusal to disclose a party preference, may vote for any candidate for a voter-nominated or nonpartisan office. The party preference, if any, designated by a candidate for a voter-nominated office is selected by the candidate and is shown for the information of the voters only. It does not imply that the candidate is nominated or endorsed by the party or that the party approves of the candidate. The party preference, if any, of a candidate for a nonpartisan office does not appear on the ballot.</p>		<p><b>STATE</b></p> <p><b>LIUENANT GOVERNOR</b></p> <p>Vote for One</p>	
<p><b>VOTER-NOMINATED OFFICES</b></p> <p><b>STATE</b></p> <p><b>GOVERNOR</b></p> <p>Vote for One</p>		<p><input type="radio"/> <b>DAVID FENNELL</b> Party Preference: Republican Entrepreneur</p> <p><input type="radio"/> <b>DANNY THOMAS</b> Party Preference: None Dentist/Dental Surgeon</p> <p><input type="radio"/> <b>COLE HARRIS</b> Party Preference: Republican Father/Entrepreneur/Businessman</p> <p><input type="radio"/> <b>ED HERNANDEZ</b> Party Preference: Democratic State Senator/Businessman</p> <p><input type="radio"/> <b>DAVID R. HERNANDEZ</b> Party Preference: Republican Retired Business Owner</p> <p><input type="radio"/> <b>LYDIA ORTEGA</b> Party Preference: Republican Economist/Businesswoman/Educator</p> <p><input type="radio"/> <b>GAYLE MCLAUGHLIN</b> Party Preference: None Community Organizer/Educator</p> <p><input type="radio"/> <b>JEFF BLEICH</b> Party Preference: Democratic Attorney/Educator</p> <p><input type="radio"/> <b>ELENI KOUNALAKIS</b> Party Preference: Democratic Businesswoman/Economic Advisor</p> <p><input type="radio"/> <b>CAMERON GHARABIKLOU</b> Party Preference: Democratic Attorney</p> <p><input type="radio"/> <b>TIM FERREIRA</b> Party Preference: Libertarian Strategist/Programmer/Entrepreneur</p> <p><input type="radio"/></p>	
<p><input type="radio"/> <b>ANTONIO VILLARAIGOSA</b> Party Preference: Democratic Public Policy Advisor</p> <p><input type="radio"/> <b>YVONNE GIRARD</b> Party Preference: Republican Judicial Assistant</p> <p><input type="radio"/> <b>ROBERT DAVIDSON GRIFFIS</b> Party Preference: Democratic Entrepreneur/Economist/Father</p> <p><input type="radio"/> <b>SHUBHAM GOEL</b> Party Preference: None Virtual Reality Manager</p> <p><input type="radio"/> <b>TRAVIS ALLEN</b> Party Preference: Republican California Assemblyman/Businessman</p> <p><input type="radio"/> <b>AKINYEMI AGBEDE</b> Party Preference: Democratic Mathematician</p> <p><input type="radio"/> <b>JOHNNY WATTENBURG</b> Party Preference: None Business Owner</p> <p><input type="radio"/> <b>NICKOLAS WILDSTAR</b> Party Preference: Libertarian Recording Artist</p> <p><input type="radio"/> <b>DESMOND SILVEIRA</b> Party Preference: None Senior Software Engineer</p> <p><input type="radio"/> <b>MICHAEL SHELLENBERGER</b> Party Preference: Democratic Environmental Organization Executive</p> <p><input type="radio"/> <b>ZOLTAN ISTVAN</b> Party Preference: Libertarian Entrepreneur/Transhumanist Lecturer</p> <p><input type="radio"/> <b>CHRISTOPHER N. CARLSON</b> Party Preference: Green Puppeteer/Musician</p> <p><input type="radio"/> <b>THOMAS JEFFERSON CARES</b> Party Preference: Democratic Blockchain Startup CEO</p> <p><input type="radio"/> <b>JOHN CHIANG</b> Party Preference: Democratic California State Treasurer</p>	<p><input type="radio"/> <b>JOHN H. COX</b> Party Preference: Republican Businessman/Taxpayer Advocate</p> <p><input type="radio"/> <b>AMANDA RENTERIA</b> Party Preference: Democratic COO, Justice Department</p> <p><input type="radio"/> <b>DELAINE EASTIN</b> Party Preference: Democratic Educator/Youth Advocate</p> <p><input type="radio"/> <b>JEFFREY EDWARD TAYLOR</b> Party Preference: None Marketplace Minister</p> <p><input type="radio"/> <b>KLEMENT TINAJ</b> Party Preference: Democratic CEO/Educator/Artist</p> <p><input type="radio"/> <b>HAKAN "HAWK" MIKADO</b> Party Preference: None CEO/Business Owner</p> <p><input type="radio"/> <b>ALBERT CAESAR MEZZETTI</b> Party Preference: Democratic Retired Educator</p> <p><input type="radio"/> <b>GAVIN NEWSOM</b> Party Preference: Democratic Lieutenant Governor/Businessman</p> <p><input type="radio"/> <b>ROBERT C. NEWMAN, II</b> Party Preference: Republican Research Clinical Psychologist</p> <p><input type="radio"/> <b>JOSH JONES</b> Party Preference: Green Author</p> <p><input type="radio"/> <b>J. BRIBIESCA</b> Party Preference: Democratic Retired Medical Doctor</p> <p><input type="radio"/> <b>GLORIA ESTELA LA RIVA</b> Party Preference: Peace And Freedom Graphic Artist</p> <p><input type="radio"/> <b>PETER Y LIU</b> Party Preference: Republican No Ballot Designation</p> <p><input type="radio"/></p>	<p><b>SECRETARY OF STATE</b></p> <p>Vote for One</p> <p><input type="radio"/> <b>RAUL RODRIGUEZ JR</b> Party Preference: Republican Retired Warehousing Employee</p> <p><input type="radio"/> <b>MICHAEL FEINSTEIN</b> Party Preference: Green Electoral Reform Consultant</p> <p><input type="radio"/> <b>RUBEN MAJOR</b> Party Preference: Democratic Paramedic/Educator/Businessperson</p> <p><input type="radio"/> <b>MARK P. MEUSER</b> Party Preference: Republican Election Law Attorney</p> <p><input type="radio"/> <b>ALEX PADILLA</b> Party Preference: Democratic Secretary of State</p> <p><input type="radio"/> <b>GAIL K. LIGHTFOOT</b> Party Preference: Libertarian Retired Nurse</p> <p><input type="radio"/> <b>C. T. WEBER</b> Party Preference: Peace And Freedom Retired Government Analyst</p> <p><input type="radio"/> <b>ERIK RYDBERG</b> Party Preference: Green Community Organizer</p> <p><input type="radio"/></p>	



# Sample Ballot

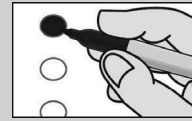
VOTER-NOMINATED OFFICES		VOTER-NOMINATED OFFICES	
STATE		STATE	
<b>CONTROLLER</b>		<b>BOARD OF EQUALIZATION MEMBER</b>	
Vote for One		<b>DISTRICT 1</b>	
<input type="radio"/> <b>MARY LOU FINLEY</b> Party Preference: Peace And Freedom Retired Educator		Vote for One	
<input type="radio"/> <b>BETTY T. YEE</b> Party Preference: Democratic California State Controller		<input type="radio"/> <b>DAVID EVANS</b> Party Preference: Republican Chief Financial Officer	<input type="radio"/> <b>CONNIE CONWAY</b> Party Preference: Republican Business Owner/Educator
<input type="radio"/> <b>KONSTANTINOS RODITIS</b> Party Preference: Republican Entrepreneur		<input type="radio"/> <b>TOM HALLINAN</b> Party Preference: Democratic College Trustee/Businessman	<input type="radio"/>
<input type="radio"/>		<input type="radio"/> <b>TED GAINES</b> Party Preference: Republican Taxpayer Advocate/Senator	
<b>TREASURER</b>		<b>UNITED STATES SENATOR</b>	
Vote for One		Vote for One	
<input type="radio"/> <b>FIONA MA</b> Party Preference: Democratic CPA/Taxpayer Representative		<input type="radio"/> <b>HERBERT G. PETERS</b> Party Preference: Democratic Retired Aerospace Engineer	<input type="radio"/> <b>DONNIE O. TURNER</b> Party Preference: Democratic Retired USAF Sergeant
<input type="radio"/> <b>VIVEK VISWANATHAN</b> Party Preference: Democratic Governor's Office, Advisor		<input type="radio"/> <b>JAMES P BRADLEY</b> Party Preference: Republican Chief Financial Officer	<input type="radio"/> <b>PAT HARRIS</b> Party Preference: Democratic Civil Rights Attorney
<input type="radio"/> <b>JACK M. GUERRERO</b> Party Preference: Republican CPA/Councilmember/Economist		<input type="radio"/> <b>ARUN K. BHUMITRA</b> Party Preference: Republican Teacher/Engineer/Businessman	<input type="radio"/> <b>ALISON HARTSON</b> Party Preference: Democratic National Political Director
<input type="radio"/> <b>KEVIN AKIN</b> Party Preference: Peace And Freedom Retired Steam Engineer		<input type="radio"/> <b>JERRY JOSEPH LAWS</b> Party Preference: Republican No Ballot Designation	<input type="radio"/> <b>JASON M. HANANIA</b> Party Preference: None Attorney/Engineer
<input type="radio"/> <b>GREG CONLON</b> Party Preference: Republican Businessman/CPA		<input type="radio"/> <b>PATRICK LITTLE</b> Party Preference: Republican Civil Rights Advocate	<input type="radio"/> <b>DAVID HILDEBRAND</b> Party Preference: Democratic Policy Analyst
<input type="radio"/>		<input type="radio"/> <b>TIM GILDERSLEEVE</b> Party Preference: None Paratransit Operator	<input type="radio"/> <b>LEE OLSON</b> Party Preference: None Aerospace Systems Engineer
<b>ATTORNEY GENERAL</b>		<input type="radio"/> <b>MICHAEL FAHMY GIRGIS</b> Party Preference: None Real Estate Broker	<input type="radio"/> <b>ROQUE "ROCKY" DE LA FUENTE</b> Party Preference: Republican Businessman/Land Developer
Vote for One		<input type="radio"/> <b>DON J. GRUNDMANN</b> Party Preference: None Doctor of Chiropractic	<input type="radio"/> <b>KEVIN DE LEON</b> Party Preference: Democratic California Senator
<input type="radio"/> <b>DAVE JONES</b> Party Preference: Democratic California Insurance Commissioner		<input type="radio"/> <b>RASH BIHARI GHOSH</b> Party Preference: None Water Scientist/Professor	<input type="radio"/> <b>KEVIN MOTTUS</b> Party Preference: Republican Wireless Safety Advocate
<input type="radio"/> <b>STEVEN C BAILEY</b> Party Preference: Republican Retired California Judge		<input type="radio"/> <b>LING LING SHI</b> Party Preference: None Author	<input type="radio"/> <b>DAVID MOORE</b> Party Preference: None Special Education Teacher
<input type="radio"/> <b>XAVIER BECERRA</b> Party Preference: Democratic Appointed Attorney General of the State of California		<input type="radio"/> <b>JOHN "JACK" CREW</b> Party Preference: Republican Bus Driver	<input type="radio"/> <b>MARIO NABLIBA</b> Party Preference: Republican Scientist
<input type="radio"/> <b>ERIC EARLY</b> Party Preference: Republican Attorney/Business Owner		<input type="radio"/> <b>ERIN CRUZ</b> Party Preference: Republican Published Author	<input type="radio"/> <b>GERALD PLUMMER</b> Party Preference: Democratic Construction Project Manager
<input type="radio"/>		<input type="radio"/> <b>DERRICK MICHAEL REID</b> Party Preference: Libertarian Retired Attorney	<input type="radio"/> <b>TOM PALZER</b> Party Preference: Republican Retired Urban Planner
<b>INSURANCE COMMISSIONER</b>		<input type="radio"/> <b>DIANNE FEINSTEIN</b> Party Preference: Democratic United States Senator	<input type="radio"/> <b>JOHN THOMPSON PARKER</b> Party Preference: Peace And Freedom No Ballot Designation
Vote for One		<input type="radio"/> <b>COLLEEN SHEA FERNALD</b> Party Preference: None Constitutional Solutions Advocate	<input type="radio"/> <b>DOUGLAS HOWARD PIERCE</b> Party Preference: Democratic Missing Children's Advocate
<input type="radio"/> <b>STEVE POIZNER</b> Party Preference: None Businessman/Non-Profit Director		<input type="radio"/> <b>ADRIENNE NICOLE EDWARDS</b> Party Preference: Democratic Community Advocate	<input type="radio"/>
<input type="radio"/> <b>RICARDO LARA</b> Party Preference: Democratic California Senator		<input type="radio"/> <b>PAUL A TAYLOR</b> Party Preference: Republican Small Business Owner	
<input type="radio"/> <b>NATHALIE HRIZI</b> Party Preference: Peace And Freedom Public School Teacher			
<input type="radio"/> <b>ASIF MAHMOOD</b> Party Preference: Democratic Physician, Internal Medicine			
<input type="radio"/>			
		<b>UNITED STATES REPRESENTATIVE</b>	<b>STATE SENATE</b>
		<b>CONGRESSIONAL DISTRICT 8</b>	<b>DISTRICT 8</b>
		Vote for One	Vote for One
		<input type="radio"/> <b>PAUL COOK</b> Party Preference: Republican United States Representative	<input type="radio"/> <b>ANDREAS BORGEAS</b> Party Preference: Republican County Supervisor/Educator
		<input type="radio"/> <b>RITA RAMIREZ</b> Party Preference: Democratic Retired College Professor	<input type="radio"/> <b>MARK BELDEN</b> Party Preference: None Business Person/Builder
		<input type="radio"/> <b>RONALD J. O'DONNELL</b> Party Preference: Democratic Educator/Author/Businessman	<input type="radio"/> <b>TOM PRATT</b> Party Preference: Democratic Businessman
		<input type="radio"/> <b>MARJORIE "MARGE" DOYLE</b> Party Preference: Democratic Registered Nurse/Executive	<input type="radio"/> <b>PAULINA MIRANDA</b> Party Preference: Democratic Business Woman
		<input type="radio"/> <b>TIM DONNELLY</b> Party Preference: Republican Business Owner/Author	<input type="radio"/>
		<input type="radio"/>	



# Sample Ballot

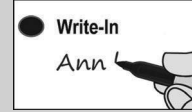
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## OPTIONAL WRITE-IN:

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<p><b>VOTER-NOMINATED AND NONPARTISAN OFFICES</b> All voters, regardless of the party preference they disclosed upon registration, or refusal to disclose a party preference, may vote for any candidate for a voter-nominated or nonpartisan office. The party preference, if any, designated by a candidate for a voter-nominated office is selected by the candidate and is shown for the information of the voters only. It does not imply that the candidate is nominated or endorsed by the party or that the party approves of the candidate. The party preference, if any, of a candidate for a nonpartisan office does not appear on the ballot.</p>	<p><b>NONPARTISAN OFFICES</b></p> <p><b>SCHOOL</b></p> <p><b>COUNTY SUPERINTENDENT OF SCHOOLS</b> Vote for One</p> <p><input type="radio"/> <b>STACEY ADLER</b> Superintendent of Schools</p> <p><input type="radio"/> <b>JENNIFER HUH</b> Deputy Superintendent</p> <p><input type="radio"/></p>	<p><b>NONPARTISAN OFFICES</b></p> <p><b>MUNICIPAL</b></p> <p><b>MEMBER TOWN COUNCIL</b> Vote for no more than Three</p> <p><input type="radio"/> <b>JENNIFER BURROWS</b> Retired Registered Nurse</p> <p><input type="radio"/> <b>JOHN WENTWORTH</b> Non-Profit Executive Director</p> <p><input type="radio"/> <b>LYNDA SALCIDO</b> Retired Health Director</p> <p><input type="radio"/> <b>KIRK STAPP</b> Retired Teacher</p> <p><input type="radio"/> <b>BRENT TRUAX</b> Hotelier</p> <p><input type="radio"/> <b>LESLEY-ANNE HOXIE</b> Business Consultant</p>
	<p><b>VOTER-NOMINATED OFFICES</b></p> <p><b>STATE</b></p> <p><b>MEMBER OF THE STATE ASSEMBLY</b></p> <p><b>DISTRICT 5</b> Vote for One</p> <p><input type="radio"/> <b>FRANK BIGELOW</b> Party Preference: Republican Rancher/Businessman/Assemblyman</p> <p><input type="radio"/> <b>CARLA J. NEAL</b> Party Preference: Democratic Educator/Notary Public</p> <p><input type="radio"/></p>	<p><b>COUNTY</b></p> <p><b>ASSESSOR</b> Vote for One</p> <p><input type="radio"/> <b>BARRY BECK</b> Incumbent</p> <p><input type="radio"/></p> <p><b>DISTRICT ATTORNEY</b> Vote for One</p> <p><input type="radio"/> <b>TIM KENDALL</b> Incumbent</p> <p><input type="radio"/></p>
<p><b>NONPARTISAN OFFICES</b></p> <p><b>JUDICIAL</b></p> <p><b>JUDGE OF THE SUPERIOR COURT</b> Vote for One</p> <p><input type="radio"/> <b>GERALD F. MOHUN, JR.</b> Attorney</p> <p><input type="radio"/></p>	<p><b>SHERIFF-CORONER</b> Vote for One</p> <p><input type="radio"/> <b>INGRID BRAUN</b> Sheriff-Coroner</p> <p><input type="radio"/></p>	
<p><b>SCHOOL</b></p> <p><b>STATE SUPERINTENDENT OF PUBLIC INSTRUCTION</b> Vote for One</p> <p><input type="radio"/> <b>LILY (ESPINOZA) PLOSKI</b> Educational Administrator/Teacher</p> <p><input type="radio"/> <b>STEVEN IRELAND</b> Parent</p> <p><input type="radio"/> <b>TONY K. THURMOND</b> Educator/State Legislator</p> <p><input type="radio"/> <b>MARSHALL TUCK</b> Schools Improvement Director</p> <p><input type="radio"/></p>		



# Sample Ballot

MEASURES SUBMITTED TO THE VOTERS	MEASURES SUBMITTED TO THE VOTERS
<b>STATE</b>	<b>FIRE PROTECTION DISTRICT</b>
<p><b>68 AUTHORIZES BONDS FUNDING PARKS, NATURAL RESOURCES PROTECTION, CLIMATE ADAPTATION, WATER QUALITY AND SUPPLY, AND FLOOD PROTECTION.</b> Authorizes \$4 billion in general obligation bonds for: parks, natural resources protection, climate adaptation, water quality and supply, and flood protection. Fiscal Impact: Increased state bond repayment costs averaging \$200 million annually over 40 years. Local government savings for natural resources-related projects, likely averaging several tens of millions of dollars annually over the next few decades.</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<p><b>A MAMMOTH LAKES FIRE PROTECTION DISTRICT MEASURE IMPOSING A SPECIAL TAX ON ALL PARCELS WITHIN THE DISTRICT FOR FIRE PROTECTION SERVICES.</b> To fund Mammoth Lakes Fire Protection District expenses for the recruitment, retention, training, and equipping of personnel to protect life and property and respond to emergency calls for service in the community, shall the voters approve a parcel tax of \$79.00 per parcel, which is expected to raise \$812,515 annually (adjustable for inflation), until repealed by the voters or the District Board of Commissioners?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p>
<p><b>69 REQUIRES THAT CERTAIN NEW TRANSPORTATION REVENUES BE USED FOR TRANSPORTATION PURPOSES. LEGISLATIVE CONSTITUTIONAL AMENDMENT.</b> Requires that certain revenues generated by a 2017 transportation funding law be used only for transportation purposes and generally prohibits Legislature from diverting funds to other purposes. Fiscal Impact: No direct effect on the amount of state and local revenues or costs but could affect how some monies are spent.</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<b>SCHOOL</b>
<p><b>70 REQUIRES LEGISLATIVE SUPERMAJORITY VOTE APPROVING USE OF CAP-AND-TRADE RESERVE FUND. LEGISLATIVE CONSTITUTIONAL AMENDMENT.</b> Beginning in 2024, requires that cap-and-trade revenues accumulate in a reserve fund until the Legislature, by a two-thirds majority, authorizes use of the revenues. Fiscal Impact: Beginning in 2024, potential temporary increase in state sales tax revenue, ranging from none to a few hundred million dollars annually, and possible changes in how revenue from sale of greenhouse gas emission permits is spent.</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<p><b>B MAMMOTH UNIFIED SCHOOL DISTRICT CLASSROOM SAFETY, RENOVATION AND IMPROVEMENT MEASURE.</b> To renovate and improve aging classrooms/schools, including deteriorating roofs, enhance safety/technology infrastructure, improve energy efficiency, construct and equip science labs, classrooms, school facilities, and qualify for State matching funds, shall Mammoth Unified School District issue \$63.1 million in bonds, with legal rates, estimated repayment amounts averaging \$3,675,000 raised annually for approximately 33 years, projected tax rates of 4 to 6 cents per \$100 of assessed valuation, independent citizens' oversight, audits, and no money for operating expenses?</p> <p><input type="radio"/> Bond Yes</p> <p><input type="radio"/> Bond No</p>
<p><b>71 SETS EFFECTIVE DATE FOR BALLOT MEASURES. LEGISLATIVE CONSTITUTIONAL AMENDMENT.</b> Provides that ballot measures approved by a majority of voters shall take effect five days after the Secretary of State certifies the results of the election. Fiscal Impact: Likely little or no effect on state and local finances.</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<b>TOWN OF MAMMOTH LAKES</b>
<p><b>72 PERMITS LEGISLATURE TO EXCLUDE NEWLY CONSTRUCTED RAIN-CAPTURE SYSTEMS FROM PROPERTY-TAX REASSESSMENT REQUIREMENT. LEGISLATIVE CONSTITUTIONAL AMENDMENT.</b> Permits Legislature to allow construction of rain-capture systems, completed on or after January 1, 2019, without requiring property-tax reassessment. Fiscal Impact: Probably minor reduction in annual property tax revenues to local governments.</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>	<p><b>C TOWN OF MAMMOTH LAKES MEASURE RELATING TO A CANNABIS BUSINESS TAX.</b> To fund general Town core services such as police, recreation, and road maintenance, shall an ordinance be adopted to impose a business license tax of up to 8% for cannabis retail businesses and up to 4% for all other cannabis businesses (cultivation, manufacturing, distribution, testing), to raise an estimated \$99,550-\$261,708 per year, levied until voters change or repeal it?</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>
	<b>COUNTY</b>
	<p><b>D MONO COUNTY MEASURE ESTABLISHING TAX ON CANNABIS BUSINESSES.</b> For unrestricted general revenue purposes, such as to fund Sheriff, EMS, and Code Compliance, shall the County tax cannabis businesses within the unincorporated areas up to \$3.00 per canopy square foot for cultivation (adjustable after 6-1-2021 for inflation), 8% of gross receipts for retail, 2.5% for testing laboratories, and 4% for other cannabis businesses; estimated to generate \$143,000 to \$330,000 annually; to be levied until repealed by the voters or the County Board of Supervisors?</p> <p><input type="radio"/> YES</p> <p><input type="radio"/> NO</p>



# VOTER'S INFORMATION SECTION

The Following Pages Contain  
Voter Information Applicable to your Ballot  
Which May Include Any/All of the Following Items:

- CANDIDATES' STATEMENTS
- BALLOT MEASURES
- ANALYSES
- ARGUMENTS PRO & CON
- TEXT OF MEASURE(S)

This pamphlet section may not contain a complete list of candidates. A complete list of candidates appears on the Sample Ballot. Each candidate's statement in this guide is volunteered by the candidate and is printed at the expense of the candidate unless otherwise determined by the governing body.

Arguments in support of or in opposition to the proposed laws are opinions of the authors.

The text, grammar, and spelling are as submitted by the authors.

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## Campaign Finance Reform

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State legislative candidates appearing on ballots in Mono County who adopt voluntary campaign expenditure limits may purchase space in the Voter Information Guide for publication of a candidate statement. Legislative candidates listed below have accepted the expenditure limits as adopted by California voters in November 2000 (Prop 34), amending the California Government Code effective with 2001:

### State Assembly, 5<sup>th</sup> District

**FRANK BIGELOW** - Republican

### State Senator, 8<sup>th</sup> District

**ANDREAS BERGEAS** - Republican

**MARK BELDEN** - No Party Preference

**TOM PRATT** - Democrat

**PAULINA MIRANDA** - Democrat

All candidates accepting the spending limits had the opportunity of printing a candidate statement in this booklet.





**STATEMENT OF CANDIDATE FOR  
U.S. REPRESENTATIVE, 8TH DISTRICT**

**PAUL COOK**

**Occupation:** United States Representative

**Education and Qualifications:** As a retired Marine Corps colonel who was wounded twice in combat, I'm committed to restoring the values and principles that made America the greatest nation on earth. In the past, you trusted me to represent you in Washington, and I've delivered on my promises to you. I ask for your vote once again this upcoming election on June 5.

I staunchly supported the recently passed tax reform bill that lowered income taxes on individuals and businesses. Americans are already feeling the positive effects: historically low unemployment rates, wage increases, and a dramatic upswing in the growth rate of our economy. I've always stood for law and order, which is why I'm working to end "sanctuary" laws that protect criminals and increase crime in our communities.

I've worked tirelessly on the House Armed Services Committee to rebuild our depleted military after the previous president slashed military budgets. This most recent budget restores our military's combat readiness, provides pay increases for our troops, and upgrades missile defense systems to protect against rogue nations like North Korea and Iran.

While many in Congress forget the needs of their districts, I've fought to keep our rural health clinics funded, and I've continued my efforts to expand benefits and services for veterans. I also voted to fund the Children's Health Insurance Program for an additional ten years because it protects our most vulnerable population. If you'd like to learn more, please visit my website at [joinpaulcook.com](http://joinpaulcook.com).

s/ Paul Cook

**STATEMENT OF CANDIDATE FOR  
U.S. REPRESENTATIVE, 8TH DISTRICT**

**RITA RAMIREZ**

**Occupation:** Retired College Professor

**Education and Qualifications:** I, Dr. Rita Ramirez, am running to stand up to fight for you. I support American values. As an American, my loyalty is not based on the color of my skin, but the love in my heart for our country. We are all Americans, for USA means US - ALL.

Third-generation Californian, San Bernardino County family residence since 1900.

Degrees: BA, MA, ED.S, and PH.D.

Public School, Community College, and University Educator (38 years).

University Formal Education (12 years); Community College Trustee (6 years).

Area F Director San Bernardino County School Boards Association (4 years).

CA Teacher Association (Retired).

Vice Chair Region 8 San Bernardino County State Chicano Latino Caucus.

I Support:

Education: public school (no vouchers), curriculum studies Pre-K through 4th grade, 9-12th grade Career Academies; free community college; build a High Desert and Morongo Basin University.

Seniors: restore Social Security benefits; Medicare for all; full-service hospital for High Desert; mobilized healthcare for Inyo and Mono counties; senior subsidized housing.

Veterans: guaranteed education and housing; 24/7 healthcare at any hospital.

Civil rights: life matters, women's rights matter; LGBTQ rights matter; citizenship for DACA and immigration reform.

Gun control regulations changes; Amend tax reform.

Environment: support desert preservation, Climate Change, clean air and water; resolve Cadiz and Nestle water issues; against fracking in national parks; protect Mother Earth for Native Americans and all cultures.

Foreign Policy: Against outsourcing American jobs. No American in harm's way.

People Over Politics. Your Values, Your Voice, Your Vote for Dr. Rita Ramirez

s/ Rita Ramirez

**STATEMENT OF CANDIDATE FOR  
U.S. REPRESENTATIVE, 8TH DISTRICT**

**MARJORIE "MARGE" DOYLE**

**AGE: 61**

**Occupation:** Registered Nurse Executive

**Education and Qualifications:** Marge Doyle is a native Californian, a registered nurse with nearly 4 decades as a leader in the healthcare industry and a social justice advocate who is passionate about protecting the people and the irreplaceable natural resources in her district. As an elected official to the Morongo Basin Healthcare District Marge worked across party lines and saved the only rural hospital in her home town from closing along with 600 associated jobs and averted bankruptcy moving to financial stability with \$15 million in reserves. All of this was accomplished in three years. Marge is running for congress to represent the residents in the 8<sup>th</sup> District. She will work for practical and sustainable solutions to ensure everyone has access to healthcare, protect our precious and irreplaceable public lands from drilling, draining and mining because they are directly tied to jobs and a sustainable economy in our district; protect Social Security and Medicare which every working person paid into; ensure that those who served- our veterans receive the benefits and health care they were promised and work for a viable immigration policy that does not destroy families and communities. Marge has served as president and board member of the Morongo Basin Health District. She is also the treasurer of the Greater Yucca Valley Kiwanis, a member of Metropolitan Community Church and lives in Joshua Tree, California.

s/ Marjorie "Marge" Doyle

**STATEMENT OF CANDIDATE FOR  
U.S. REPRESENTATIVE, 8TH DISTRICT**

**TIM DONNELLY**

**Education and Qualifications:** I'm NOT a politician. I'm a Patriot, an ordinary citizen—who prior to ever holding elected office—stood up on the border as a Minuteman leader against an out-of-control Federal government, and demanded they do their job and secure the border.

Congress is full of do-nothing politicians who think Government is the solution to every problem. But you and I know that Government itself is often the problem.

We deserve a representative who will fight to reform the VA, until at the very least, our veterans are treated better than illegal aliens—instead of just talking about it. There's no excuse for any representative from the 8th Congressional District, with our strong military heritage to vote to use our military funds for sex-change surgeries.

We deserve much better! If elected, I will work to:

- 1) Put a District office in Bishop to give a voice to Inyo & Mono Counties—whose land is almost completely under the control of a far-distant, Federal Government.
- 2) Build the Wall. Defund Sanctuary Cities. Enforce all immigration laws. No amnesty, period.
- 3) Reform the VA so that we treat our Veterans with the dignity and respect they deserve.
- 4) Defend our 2nd Amendment without apology.
- 5) Oppose all new Taxes, Fees, Entitlements and Expansions of Government. Period.
- 6) End Common Core, Restore Local Control.
- 7) Repeal ObamaCare. Oppose unconstitutional EPA, BLM and other Federal Land Grabs.

Endorsed by Real People, not Politicians! Learn more: [Donnelly4Congress.com](http://Donnelly4Congress.com) or call 760-933-8460. Godspeed

s/ Tim Donnelly



**STATEMENT OF CANDIDATE FOR  
STATE SENATE, 8TH DISTRICT**

**ANDREAS BORGEAS**

**AGE: 43**

**Occupation:** County Supervisor/Educator

**Education and Qualifications:** As a husband and father I understand the challenges facing our community. Anna and I are blessed with two young boys, but today's California is far different from what we experienced and now I am fighting for a better tomorrow.

From overwhelming taxes, unaffordable education, job-killing regulations and declining standards of living, more than ever we need strong and effective leadership in Sacramento.

As County Supervisor, I have balanced multi-billion dollar budgets, increased deputy patrols, fought bureaucratic waste, protected seniors and veterans from scammers, and helped employers create good jobs in our community.

Count on me to fight against tax hikes, protect Proposition 13 and work to repeal the unfair gas tax.

I will work to bring better paying jobs to Mono County and support the tourism and ski industries.

You can also count on me to provide firefighters with the support they need to protect Mono County homes and businesses.

I will help law enforcement solve more crimes by reinstating DNA collection of convicts. Also, I will fight for victims' rights and keep our communities safe by outlawing the early release of child sex traffickers and predators.

As a teacher with over a decade of classroom experience, I support K-12 education reforms, increased vocational training and promoting greater local academic control.

Assemblyman Frank Bigelow, County Sheriffs and Deputies, the Peace Officers Research Association of California, teachers, veterans, farmers and small business owners support my candidacy. I hope you will too.

Please visit: [www.Borgeas2018.com](http://www.Borgeas2018.com)

s/ Andreas Borgeas

**DECLARACIÓN DE CANDIDATO A  
SENADOR ESTATAL, DISTRITO 8**

**ANDREAS BORGEAS**

**EDAD: 43**

**Ocupación:** supervisor del condado/educador

**Educación y Calificaciones:** Como esposo y padre de familia entiendo los desafíos que enfrenta nuestra comunidad. Anna y yo fuimos bendecidos con dos chicos, pero la California de hoy en día es muy diferente de lo que era antes y hoy lucho por un mejor mañana.

Abrumadores impuestos, educación inasequible, regulaciones que destruyen empleos y niveles de vida en declive, hoy más que nunca necesitamos un liderazgo fuerte y efectivo en Sacramento.

Como supervisor del condado, he equilibrado presupuestos de miles de millones de dólares, he aumentado el número de patrullas adjuntas, he luchado contra la basura burocrática, he protegido a personas mayores y veteranos de estafadores y he ayudado a los empleadores a crear buenos empleos en nuestra comunidad.

Cuenten conmigo para luchar contra el aumento de impuestos, proteger la Propuesta 13 y trabajar para revocar el impuesto injusto a la gasolina.

Trabajaré para traer empleos mejor remunerados al condado de Mono y apoyaré la industria del turismo y del esquí.

También cuenten con que proporcionaré a los bomberos el apoyo que necesitan para proteger los hogares y negocios del condado de Mono.

Ayudaré a la policía a resolver más crímenes al restablecer la recolección de ADN de los convictos. Además, lucharé por los derechos de las víctimas y mantendré a salvo nuestras comunidades al prohibir la liberación anticipada de traficantes de niños y depredadores.

Como maestro con más de una década de experiencia en el salón de clase, apoyo las reformas educativas de jardín de niños a 12.º grado, el aumento de la capacitación profesional y el fomento de un mayor control académico local.

El asambleísta Frank Bigelow, los alguaciles y los diputados del condado, la Peace Officers Research Association of California, los maestros, los veteranos, los granjeros y los propietarios de pequeñas empresas apoyan mi candidatura. Espero que usted también lo haga.

Visite: [www.Borgeas2018.com](http://www.Borgeas2018.com)

f/ Andreas Borgeas

**STATEMENT OF CANDIDATE FOR  
STATE SENATE, 8TH DISTRICT**

**MARK BELDEN**

**Education and Qualifications:** I am a candidate for the State Legislature because I understand the particular rural needs of our area of California. I will support legislation and policies that better suit the needs of my constituents with common sense legislation.

Our elected representatives must be the voice of the people, not political parties or special interest groups whose sole purpose is to expand their ideology. Making public policy is not easy. It should not be. It should take into consideration the desires of all constituents as best as possible.

Like many of you, I am committed to reducing government waste, stretching each tax dollar further than it has ever been before. As a steward of the people's money we must not foolishly spend more than we take in and always be aware that every penny misspent will affect our future. That future is the one our children will inherit.

I will also be a strong and proud leader of personal freedoms and rights. Your freedom to choose religion, education, sexual orientation, marriage, women's choice or the right to bear firearms will always be paramount. We must not allow our rights to be diminished in any way.

My victory as a no party preference legislator will be the first in California's history and a victory for the voters who support me in representing the Foothills District. We, as a legislative district, will undoubtedly be looked upon as leaders and pioneers of future public policy. More education and qualifications at [mcbelden.com](http://mcbelden.com).

s/ Mark Belden

**STATEMENT OF CANDIDATE FOR  
STATE SENATE, 8TH DISTRICT**

**TOM PRATT**

**AGE:58**

**Occupation:** Businessman

**Education and Qualifications:** State Senate District 8 needs a strong voice in Sacramento. I will work hard to increase access to healthcare and funding for rural hospitals, to expand broadband availability, to keep our water clean, and to increase job training programs and to foster economic sustainability in this diverse region.

I am committed to community service and have the track record to prove it. First elected in 1998 to my local school board in Southern California, I currently serve on the Vallecito Union School Board in Calaveras County.

Hard work, civic duty and access to good education for all are important to me. Throughout my life, I've strived to live up to those beliefs in my volunteer work and in business. Having helped to start a small family company, I understand the issues facing the business community. Currently I am fighting to secure homeowners insurance for Sierra Foothill residents who continue to lose coverage because of wildfires. As senator, I will commit the same level of hard work to you and your community--I would be honored to be your voice in Sacramento.

s/ Tom Pratt



**STATEMENT OF CANDIDATE FOR  
STATE ASSEMBLY, 5TH DISTRICT**

**FRANK BIGELOW**

**AGE: 64**

**Occupation:** Rancher/Businessman/Assemblyman

**Education and Qualifications:** As your Assemblyman, it has been an honor to defend our way of life and protect taxpayers from Sacramento's out-of-control spending. I'm proud of the work we've done together, but the fight is far from over.

As a volunteer firefighter, I will continue to advocate for firefighters, ensuring they have the necessary tools to protect us from catastrophic wildfires. We must implement better forest management practices, and cleanup overgrown forests to prevent devastating wildfires. When government bureaucrats jeopardized funding for clean water projects, I reminded them our community voted to fund surface storage, and we cannot allow these projects to sit idle. I won't back down until we break ground on vital reservoir projects that will create jobs and help us deliver a clean and reliable water supply to our neighbors.

I was proud to help lead the fight against the \$52 million gas tax increase. We already give Sacramento too much of our hard-earned money. Families and farmers in our region simply cannot afford higher taxes and vehicle registration fees.

With California's universities and colleges becoming more expensive and competitive, I will continue to be a strong voice for career technical education programs in our schools, to prepare our students for tomorrow's competitive and changing economy.

Lastly, with your support I will build upon my record of supporting economic policies that help create local jobs and build a stronger economy.

I would be humbled to continue serving as your voice in Sacramento and honored to have your vote.

[www.frankbigelow.com](http://www.frankbigelow.com)

s/ Frank Bigelow

**STATEMENT OF CANDIDATE FOR  
JUDGE OF SUPERIOR COURT**

**GERALD F. MOHUN, JR.**

**Education and Qualifications:** I am an attorney and a shareholder in the Mammoth Lakes law firm of Liebersbach, Mohun, Carney & Reed. I received a BA from the University of California at Santa Barbara in 1979 and a Juris Doctor degree from Hastings College of the Law in San Francisco in 1983. I was admitted to the California State Bar in 1983 and the Nevada State Bar in 1993. I have practiced criminal, civil, and juvenile law for over 34 years. I have trial experience before both judges and juries, and have appeared before the California Third District Court of Appeals in Sacramento, California. I have been active in the California State Bar, serving on the Continuing Education of the Bar Committee, and in the Mono County Bar Association, serving as President. I moved to the Eastern Sierra in 1985 with my wife Marcia and our son Matthew. Marcia and I raised our sons Matthew and Brendan in Mono County, and were active and involved in our sons' education and sports. I believe I have the legal experience and the proper temperament to serve as Judge of the Superior Court.

s/ Gerald F. Mohun, Jr.



**STATEMENT OF CANDIDATE FOR SUPERINTENDENT OF SCHOOLS**

**STACEY ADLER**

**Education and Qualifications:** I am Dr. Stacey Adler, Mono County Superintendent of Schools, and a sixteen-year resident of Mono County. As an educator for thirty years, I have been an elementary classroom teacher, assistant principal, elementary school principal, and Mono County Office of Education (MCOE) Assistant Superintendent, prior to my current role. As the County Superintendent, it is my goal to ensure the best possible educational opportunities are available to **all** children in **all** of our schools.

I am devoted to our children's education and have implemented programs to improve literacy, expand arts education, have voluntarily taught Child Development at Mammoth High School, and have volunteered in several Eastern Sierra classrooms over the years.

As the current President of the California County Superintendents Educational Services Association (CCSESA), I am a strong advocate for small, rural school districts. Additionally, I serve on the Disabled Sports Eastern Sierra Board of Directors and am a member of the Mammoth Lakes Foundation Board. If elected, it will be my priority to build and operate a child care center/preschool to help resolve a major crisis currently facing many of our county's families.

s/ Stacey Adler

**DECLARACIÓN DE CANDIDATA A SUPERINTENDENTE DE ESCUELAS**

**STACEY ADLER**

**Educación y Calificaciones:** Soy la Dra. Stacey Adler, superintendente de escuelas y residente del condado de Mono desde hace dieciséis años. Antes de mi cargo actual y como educadora durante treinta años, he sido maestra de clase de primaria, subdirectora, directora de escuela primaria y superintendente adjunta de la Oficina de Educación del condado de Mono (Mono County Office of Education, MCOE). Como superintendente del condado, mi objetivo es garantizar que las mejores oportunidades educativas posibles estén disponibles para **todos** los niños en **todas** nuestras escuelas.

Estoy comprometida con la educación de nuestros niños y he implementado programas para mejorar la alfabetización y expandir la educación artística; he enseñado de manera voluntaria Desarrollo Infantil en la Escuela Secundaria Mammoth; y he sido voluntaria en diversos salones de clase de Eastern Sierra a lo largo de los años.

Como actual presidenta de la Asociación de Servicios Educativos de Superintendentes del condado de California (California County Superintendents Educational Services Association, CCSESA) soy una firme defensora de los pequeños distritos escolares rurales. Además, formo parte de la Junta Directiva de la Administración de Deportes para Discapacitados de Eastern Sierra y soy miembro de la Junta de Mammoth Lakes Foundation. De ser electa, mi prioridad será construir y operar un centro de cuidado infantil/preescolar para ayudar a resolver la gran crisis que enfrentan actualmente muchas de las familias de nuestro condado.

f/ Stacey Adler

**STATEMENT OF CANDIDATE FOR SUPERINTENDENT OF SCHOOLS**

**JENNIFER HUH**

**Occupation:** Deputy Superintendent

**Education and Qualifications:** I am running for the office of Superintendent of Schools because I believe that a positive change is needed for Mono County and the Office of Education. I value fiscal responsibility, accountability, transparency and placing the needs of the students and families above all else. As an experienced educator, administrator, community member and parent of a child in elementary school, I have a vested interest in ensuring that all students in Mono County receive the highest quality education.

I began my experience in education over thirty years ago. I have taught preschool as well as elementary and secondary school. I am a speech-language pathologist and educational administrator. I am the Deputy Superintendent of the Mono County Office of Education, the Director of the Mono County SELPA (Special Education Local Plan Area), the Director of the Early Childhood programs, the Educationally Related Mental Health Services programs and have served as the Director of Human Resources. I am an advocate for increasing funding for public education and am passionate about providing an equitable educational experience for all students. I vow to eliminate wasteful spending and to utilize our financial resources to support our districts, libraries and community programs.

s/ Jennifer Huh

**DECLARACIÓN DE CANDIDATA A SUPERINTENDENTE DE ESCUELAS**

**JENNIFER HUH**

**Ocupación:** Superintendente adjunta

**Educación y Calificaciones:** Me postulé para la Oficina del Superintendente de Escuelas porque creo que se necesita un cambio positivo en el condado de Mono y la Oficina de Educación. Valoro la responsabilidad fiscal, la rendición de cuentas, la transparencia y poner las necesidades de los estudiantes y las familias por encima de todo. Como educadora experimentada, administradora, miembro de la comunidad y madre de un hijo en la primaria, tengo gran interés en garantizar que todos los estudiantes del condado de Mono reciban una educación de la más alta calidad.

Comencé mi experiencia en educación hace más de treinta años. He enseñado en preescolar, primaria y secundaria. Soy patóloga del habla y del lenguaje, y administradora educativa. Soy la superintendente adjunta de la Oficina de Educación del condado de Mono, directora del Área del Plan Local de Educación Especial (Special Education Local Plan Area, SELPA) del condado de Mono, directora de los programas de la Primera Infancia, los programas de Servicios de Salud Mental Relacionados con la Educación y me he desempeñado como directora de Recursos Humanos. Abogo por aumentar los fondos para la educación pública y me apasiona brindar una experiencia educativa equitativa para todos los estudiantes. Prometo eliminar el gasto inútil y utilizar nuestros recursos financieros para apoyar nuestros distritos, bibliotecas y programas comunitarios.

f/ Jennifer Huh



**STATEMENT OF CANDIDATE FOR  
MONO COUNTY SHERIFF-CORONER**

**INGRID BRAUN**

**Education and Qualifications:** Re-elect Ingrid Braun for Mono County Sheriff

I have been honored to be the Sheriff of Mono County for the past four years, and I ask for your continued support for the next four years. The Mono County Sheriff's Office has made great progress under my leadership, and I relish the opportunity to continue that forward progress if elected to another term.

Thank you for supporting your Sheriff's Office and its hardworking and dedicated employees.

s/ Ingrid Braun

**DECLARACIÓN DE CANDIDATA A  
ALGUACIL-FORENSE DEL CONDADO DE MONO**

**INGRID BRAUN**

**Educación y Calificaciones:** Reelija a Ingrid Braun para alguacil del condado de Mono

Me siento honrada de haber sido la alguacil del condado de Mono durante los últimos cuatro años y les pido su apoyo para los siguientes cuatro años. La Oficina del Alguacil del condado de Mono ha tenido un gran progreso bajo mi liderazgo y disfrutaré la oportunidad de continuar ese avance si me eligen para otro periodo.

Gracias por apoyar a la Oficina del Alguacil y a sus trabajadores y dedicados empleados.

f/ Ingrid Braun



**STATEMENT OF CANDIDATE FOR  
MEMBER OF TOWN COUNCIL**

**JENNIFER BURROWS**

**Education and Qualifications:** I'm a proud community member who wants to make a difference in our town. I have a large amount of experience in local government, including my role as Chairperson for the Recreation Commission in Escondido, CA. During my time on the commission, we were tasked to make the Recreation Department self-sustaining, and did so within a year. I also served as School Board President for The San Pasqual Union School District. Under my leadership, we were able to balance our budget and provide new programs for the school during a time when school budgets were drastically cut. I also served on the Personnel Review Board for the City of Escondido.

While living in Mammoth Lakes, I've served on the Grand Jury, am currently the President of the Middle School Parent Teacher Organization, founded and currently run a flag football league, and serve as a commissioner on the Planning Commission. My experience with these organizations has allowed me to see the challenges this town faces. We are in desperate need of new resources and infrastructure for our town, but lack the funds to acquire everything needed. We are in a pivotal period in which development is starting to revive our town. I intend to make fiscally smart choices that will provide a safe and attractive community for our residents and visitors. Additionally, I will search for various funding opportunities to help our community thrive. Please support and vote for me on June 5th. Taking Action! Getting Results!

s/ Jennifer Burrows

**DECLARACIÓN DE CANDIDATA A  
MIEMBRO DEL CONCEJO DEL PUEBLO**

**JENNIFER BURROWS**

**Educación y Calificaciones:** Soy una orgullosa miembro de la comunidad que quiere hacer la diferencia en nuestro pueblo. Tengo gran experiencia en el gobierno local, incluido mi papel como presidenta de la Comisión de Recreación de Escondido, California. Durante el tiempo que estuve en la comisión, se nos encomendó la tarea de hacer que el Departamento de Recreación fuera autosustentable, y lo logramos en un año. También me desempeñé como presidenta de la Junta Escolar para el Distrito Escolar Unión de San Pasqual. Bajo mi liderazgo, pudimos equilibrar nuestro presupuesto y proporcionar nuevos programas para las escuelas cuando los presupuestos escolares se redujeron drásticamente. También estuve al servicio de la Junta de Revisión de Personal de la ciudad de Escondido.

En Mammoth Lakes, he servido al Gran Jurado, actualmente soy presidenta de la Organización Padres de Familia y Maestros de la Escuela Secundaria, fundé y actualmente dirijo una liga de fútbol americano con banderas, y funjo como comisionada en la Comisión de Planificación. Mi experiencia en estas organizaciones me ha permitido ver los desafíos a los que se enfrenta este pueblo. Necesitamos con urgencia nuevos recursos e infraestructura para nuestro pueblo, pero nos faltan fondos para adquirir todo lo necesario. Estamos en un momento crucial en que el desarrollo está comenzando a revivir nuestra ciudad. Tengo la intención de tomar decisiones fiscalmente inteligentes que proporcionarán una comunidad segura y atractiva para nuestros residentes y visitantes. Además, buscaré diversas oportunidades de financiamiento para ayudar a nuestra comunidad a prosperar. Apóyeme y vote por mí este 5 de junio. ¡Entremos en acción! ¡Obtengamos resultados!

f/ Jennifer Burrows

**STATEMENT OF CANDIDATE FOR  
MEMBER OF TOWN COUNCIL**

**JOHN WENTWORTH**

**Occupation:** Non-profit Executive Director

**Education and Qualifications:** As the current Mayor of Mammoth Lakes and a member of the Town Council, I am running for a second term to build on the momentum of current Town accomplishments and to put the interests of our community first. The "Community Housing Action Plan" and the Town's purchase of the Shady Rest Parcel for community housing must be top priorities. Implementation of the "Walk Bike Ride" and "Downtown Revitalization" programs are important opportunities for our community as well.

The strength of the Mammoth Lakes community lies in our willingness to work hard and contribute our talents to a larger good. Working hard and working together makes it possible to live, recreate, and raise families in this wonderful place.

While California's larger cities can absorb government missteps, small towns like Mammoth Lakes cannot afford to make mistakes that waste valuable tax dollars and undermine community confidence. I support Mammoth Lakes Tourism, Mammoth Lakes Recreation, and Mammoth Lakes Housing as examples of the kinds of innovative tools our community needs to succeed.

I am committed to ensuring that our government is an efficient and effective partner to all, and the steward of a strong, stable local economy. I ask for your vote.

s/ John Wentworth

**DECLARACIÓN DE CANDIDATO A  
MIEMBRO DEL CONCEJO DEL PUEBLO**

**JOHN WENTWORTH**

**Ocupación:** Director general de una organización sin fines de lucro

**Educación y Calificaciones:** Como actual alcalde de Mammoth Lakes y miembro del Concejo del Pueblo, me postulo para un segundo mandato con el fin de aprovechar el impulso de los logros actuales del Pueblo y poner en primer lugar los intereses de nuestra comunidad. El "Plan de Acción de Vivienda Comunitaria" y la compra del lote Shady Rest para viviendas comunitarias deben ser las prioridades. La implementación de los programas "Walk Bike Ride" y "Downtown Revitalization" también son oportunidades importantes para nuestra comunidad.

La fuerza de la comunidad de Mammoth Lakes reside en nuestra voluntad de trabajar duro y contribuir con nuestros talentos para un bien mayor. Trabajar duro y juntos hace posible vivir, recrear y sacar adelante familias en este maravilloso lugar.

Si bien las ciudades más grandes de California pueden absorber los errores del gobierno, los pueblos pequeños como Mammoth Lakes no pueden permitirse cometer errores que desperdicien valiosos dólares de los impuestos y que minan la confianza de la comunidad. Apoyo a Mammoth Lakes Tourism, Mammoth Lakes Recreation, y Mammoth Lakes Housing como ejemplos de los tipos de herramientas innovadoras que nuestra comunidad necesita para tener éxito.

Me comprometo a garantizar que nuestro gobierno sea un socio eficiente y eficaz para todos, y un administrador de una economía local fuerte y estable. Le pido su voto.

f/ John Wentworth



**STATEMENT OF CANDIDATE FOR  
MEMBER OF TOWN COUNCIL**

**LYNDA SALCIDO**

**Education and Qualifications:** Mammoth has been my home since 1996 when I moved here as a single mother with my two small children. For 20 years I served as the Public Health Director, spent four years as the EMS Director and survived two tenures as the interim County Administrative Officer. I've been on the Southern Mono Healthcare District Board since 1997 and currently serve as Chair. I was also a TOML Mobility Commission member.

My experience here has taught me how hard it is to be a local, find housing, balance family and career, make a living wage, and still have time to enjoy living here. I have watched and learned from Town Council over the years, and now I want to help make the important decisions that will impact our future.

Town Council must make decisions that are fiscally responsible, adhering to budget realities and investing in capital projects that are in the best interests of all. One of the challenges facing us is housing which requires smart ideas, wise partnerships and open public processes to help solve this issue. We can't be a community if we can't live here.

I would appreciate your vote. Please share your ideas.  
lyndatommer@gmail.com.

s/ Lynda Salcido

**DECLARACIÓN DE CANDIDATA A  
MIEMBRO DEL CONCEJO DEL PUEBLO**

**LYNDA SALCIDO**

**Educación y Calificaciones:** Mammoth ha sido mi hogar desde 1996, cuando me mudé aquí siendo madre soltera con dos hijos pequeños. Por 20 años me desempeñé como directora de Salud Pública, pasé cuatro años como directora de los Servicios Médicos de Emergencia (Emergency Medical Services, EMS) y sobreviví dos periodos como Oficial Administrativa Interina del Condado. He estado en la Junta de Distrito para la Atención Médica del Sur de Mono desde 1997 y actualmente soy la presidenta. También fui miembro de la Comisión de Movilidad del Pueblo de Mammoth Lakes (Town of Mammoth Lakes, TOML).

Mi experiencia aquí me ha enseñado lo difícil que es ser local, encontrar vivienda, equilibrar la familia y la carrera, ganar un salario digno y además tener tiempo para disfrutar vivir aquí. Durante años, he visto y aprendido del Concejo del Pueblo y ahora quiero ayudar a tomar decisiones importantes que impactarán nuestro futuro.

El Concejo del Pueblo debe tomar decisiones que sean fiscalmente responsables y que se apeguen a la realidad del presupuesto, y debe invertir en proyectos de capital que respondan al mejor interés de todos. Uno de los desafíos a los que nos enfrentamos es la vivienda, que requiere de ideas inteligentes, asociaciones sensatas y procedimientos públicos transparentes que ayuden a resolver este problema. No podremos ser una comunidad si no podemos vivir aquí.

Agradeceré su voto. Comparta sus ideas conmigo.  
lyndatommer@gmail.com.

f/ Lynda Salcido

**STATEMENT OF CANDIDATE FOR  
MEMBER OF TOWN COUNCIL**

**KIRK STAPP**

**Occupation:** Retired Teacher

**Education and Qualifications:** In the midst of another drought year, Mammoth Mountain has done an amazing job of making snow and manicuring runs. The skiing and snowboarding has been terrific.

According to an article in Power Magazine, it's more than a drought, climate change is impacting the ski industry and mountain communities. The economic impacts could be grim.

I am not implying that Mammoth hunker down in the face of climate change, what I am suggesting is that we continue to focus on being a year-round resort, marketing winter, summer, spring, and fall, promoting events and activities, while whittling down our carbon footprint.

Also, key to Mammoth's success as a resort community is its workforce. The challenge, however, is providing affordable workforce housing. Without workers—maids, landscapers, waiters and waitresses, teachers and bus drivers, lawyers and police officers, Mammoth ceases to be a viable community.

Mammoth has been my home for 44 years. I'm passionate about this place and the people who live, work and visit our community.

I have the commitment and the common sense to rationally address Mammoth's challenges and fairly represent the diverse interests within our community. I ask for your support and your vote.

s/ Kirk Stapp

**DECLARACIÓN DE CANDIDATO A  
MIEMBRO DEL CONCEJO DEL PUEBLO**

**KIRK STAPP**

**Ocupación:** Maestro Jubilado

**Educación y Calificaciones:** En medio de otro año de sequía, Mammoth Mountain ha realizado un sorprendente trabajo al hacer carreras en la nieve y en terrenos bien cuidados. El esquí y el snowboard han sido fabulosos.

De acuerdo con un artículo en Power Magazine, es más que una sequía, el cambio climático está teniendo un gran impacto en la industria del esquí y en las comunidades montañosas. El impacto a la economía podría ser nefasto.

No estoy diciendo que Mammoth no haga nada frente al cambio climático, lo que estoy sugiriendo es que, al tiempo que reducimos nuestra huella de carbono, sigamos enfocándonos en ser un centro vacacional todo el año, promocionando el invierno, el verano, la primavera y el otoño, y promoviendo eventos y actividades.

Además, la clave del éxito de Mammoth como centro vacacional es su fuerza de trabajo. Sin embargo, el desafío es proporcionar viviendas accesibles a los trabajadores. Sin todas las sirvientas, jardineros, meseros, maestros, conductores de autobuses, abogados y oficiales de policía, Mammoth dejaría de ser una comunidad viable.

Mammoth ha sido mi hogar por 44 años. Me apasiona este lugar y las personas que viven, trabajan y visitan nuestra comunidad.

Tengo el compromiso y el sentido común de abordar de manera racional los desafíos de Mammoth y representar con justicia los diversos intereses dentro de nuestra comunidad. Le pido que me apoye y vote por mí.

f/ Kirk Stapp



**STATEMENT OF CANDIDATE FOR  
MEMBER OF TOWN COUNCIL**

**BRENT TRUAX**

**Education and Qualifications:** I am very involved with the community, serving as chair and board member for multiple organizations within Mammoth Lakes. I am looking to enhance and add to our recreational amenities, provide necessary services for residents and visitors, increase workforce housing, increase police staffing and provide a great experience to our visitors. I want to continue to make this a great town for my wife and I to raise our ten year old daughter.

s/ Brent Truax

**STATEMENT OF CANDIDATE FOR  
MEMBER OF TOWN COUNCIL**

**LESLEY-ANNE HOXIE**

**AGE:32**

**Occupation:** Business Consultant

**Education and Qualifications:** I'm running for Town Council because I want to be the voice for the people. As a former Congressional Intern and former Mammoth Lakes Recreation employee I've learned the value in representing the public.

I believe in continuing to build the community of Mammoth Lakes: We need affordable housing, diverse economic opportunities, arts, culture and recreation, and to keep developing policies and procedures that bring people together. When we come together, beautiful ideas and plans emerge, we look after one another, and realize the true strength of Mammoth Lakes comes from us, and the work we all do to create a thriving community.

In my seven years living here, I have experienced the same struggles with housing and employment that many residents face and been inspired by the hard work and dedication of the community.

I have been your barista, ski instructor, local journalist, film festival manager, your local actress, the host at The Fort co-working space, and the woman taking business calls on the chair lift. And now I hope for your support.

I respectfully ask for your vote, so I may represent your voice.

s/ Lesley-Anne Hoxie





**MEASURE A**

**AN ORDINANCE OF THE MAMMOTH LAKES FIRE PROTECTION DISTRICT IMPOSING A SPECIAL TAX ON REAL PROPERTY WITHIN THE DISTRICT TO PAY FOR FIRE PROTECTION SERVICES, TO TAKE EFFECT ONLY UPON APPROVAL OF SAID ORDINANCE BY TWO-THIRDS OF THE VOTERS OF THE DISTRICT VOTING ON WHETHER TO APPROVE THE ORDINANCE**

**WHEREAS**, section 53978 of the California Government Code authorizes a local agency which provides fire protection services to propose by ordinance a special tax other than an ad valorem property tax, for fire protection services provided by the local agency; and

**WHEREAS**, section 53978 allows the local agency proposing the tax to set in the ordinance the amount of the tax to be levied; and

**WHEREAS**, section 53978 provides that the special tax shall take effect upon approval of two-thirds of the voters voting upon such proposition; and

**WHEREAS**, the procedures above are consistent with the requirements of California Constitution, article XIIC (Proposition 218); and

**WHEREAS**, on January 16, 2018, the Board of Commissioners of the Mammoth Lakes Fire Protection District adopted ordinance 2018-01 proposing a special tax of \$79.00 per parcel on real property within the District, for submission to the voters at the June 5, 2018 statewide primary election; and

**WHEREAS**, the Board of Commissioners now wishes to restate ordinance 2018-01, with minor adjustments to eliminate a clerical error which could cause voter confusion, but without altering the amount of the tax; and

**WHEREAS**, it is necessary that this ordinance be adopted as an urgency ordinance pursuant to Government Code section 25131 in order that it may be timely submitted to voters;

**NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE MAMMOTH LAKES FIRE PROTECTION DISTRICT ORDAINS** as follows:

**SECTION ONE:** Subject to voter approval and enactment of this ordinance pursuant to Elections Code section 9204 and Article XIIC of the California Constitution, a special tax of \$79.00 shall be imposed upon each taxable parcel of real property within the Mammoth Lakes Fire Protection District as set forth below.

**SECTION TWO:** The special tax shall be levied once during the 2018-19 fiscal year at flat rates based on the use of each taxable parcel of real-property, in accordance with the schedule above, and then levied once during each fiscal year thereafter with percentage adjustments (either increasing or decreasing the amount of the tax) based on the percentage change (if any) during the preceding 12-month period in the Consumer Price Index (specifically, "CPI-U" for the U.S. City Average for All Items) of the Bureau of Labor Statistics, United States Department of Labor, or any index substituted by the Department of Labor therefor.

**SECTION THREE:** The County of Mono is requested to collect the special tax of the Mammoth Lakes Fire Protection District, as enacted by this ordinance and subject to approval by the voters, for the 2018-19 fiscal year and for each fiscal year thereafter, unless and until the District provides otherwise by ordinance or resolution. The County may deduct its reasonable costs of collection before remitting the balance to the District, as provided by subdivision (d) of Government Code section 59739.

**SECTION FOUR:** For each fiscal year in which the District desires the County to collect the special tax, it shall determine the amount to be levied on each property within the District and identify the properties upon which the tax is to be charged, in accordance with law. The District will provide such information, as approved by the District Board, to the Mono County Finance Department no later than August 10<sup>th</sup> of each year, or as soon thereafter as is reasonably practicable and agreed-upon by the County's Finance Director.

**SECTION FIVE:** This ordinance is adopted as an urgency measure under Government Code section 25131 and shall supersede and replace, in its entirety, ordinance 2018-01. Pursuant to Elections Code section 9104 and Article XIIC of the California Constitution, this ordinance shall only take effect if and when it is approved by two-thirds of the voters of the Mammoth Lakes Fire Protection District voting on a proposition regarding whether to approve the special tax.

ADOPTED this 20th day of March 2018, by the Board of Commissioners of the Mammoth Lakes Fire Protection District on the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:  
s/Carole Schilz  
Carole Schilz, Chairman

**ATTEST:**  
s/ Roger Curry  
Roger Curry, Vice Chairman

**APPROVED AS TO FORM:**  
s/ Richard Liebersbach  
Richard Liebersbach, District Counsel

**APPROVED AS TO CONTENT:**  
s/ Frank Frievalt  
Frank Frievalt, Fire Chief

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE A  
MAMMOTH LAKES FIRE PROTECTION DISTRICT**

California Government Code section 53978 authorizes any local agency providing fire protection services to propose, by ordinance, a special tax for fire protection services provided by the local agency. Pursuant to this authority, the governing body of the Mammoth Lakes Fire Protection District proposes, through "Measure A," to impose a special tax on real property located within the Mammoth Lakes Fire Protection District. The tax will take effect only if it is approved by two-thirds of the District voters voting on the matter.

Measure A would impose a flat parcel tax of \$79.00 on all taxable parcels located within the Mammoth Lakes Fire Protection District.

The special tax would be levied once during the 2018-19 fiscal year at flat rates based on the use of each taxable parcel of real-property, and then levied once during each fiscal year thereafter with percentage adjustments (either increasing or decreasing the amount of the tax) based on the percentage change (if any) during the preceding 12-month period in the Consumer Price Index of the Bureau of Labor Statistics, United States Department of Labor.

A "Yes" vote on Measure A approves the proposed special tax on all taxable parcels within the Mammoth Lakes Fire Protection District for fire protection services.

A "No" vote on Measure A disapproves the proposed special tax on all taxable parcels within the Mammoth Lakes Fire Protection District for fire protection services.

The above statement is an impartial analysis of Measure A.



**“Argument in Favor of Measure A”**

“A yes vote on Measure A will generate funds that shall be used for the recruitment, retention, and training of our part-time firefighters and limited full-time staff, and the expansion of services to create a more fire-resistant community. The funds will support a sustainable and appropriate level of emergency response to fires, rescues, medical emergencies, hazardous materials, and other kinds of emergencies your Fire District is asked to respond to. The wildfire threat is accelerating through the recent death of many trees in and around the Fire District. The funds will support efforts to prevent, and reduce the damages of, wildfires and structure fires in your Fire District. The funds will also support completion of the significant training requirements placed on firefighters (full-time and part-time). The best chance the Fire District has to improve the outcome of an emergency is when it can respond quickly and with enough people that have the right equipment and are well trained in using the equipment. The funds provided through a yes vote on Measure A will support the Fire District’s ability to improve outcomes.”

s/ Carole Schilz  
Board Chair



## MEASURE B

### FULL TEXT OF BOND PROPOSITION

#### MAMMOTH UNIFIED SCHOOL DISTRICT CLASSROOM SAFETY, RENOVATION AND IMPROVEMENT MEASURE

This Proposition may be known and referred to as the "Mammoth Unified School District Classroom Safety, Renovation and Improvement Measure" or as "Measure B."

#### BOND AUTHORIZATION

By approval of this proposition by at least 55% of the voters of the Mammoth Unified School District (the "District") voting on the proposition, the District shall be authorized to issue and sell bonds of up to \$63,100,000 in aggregate principal amount to provide financing for the specific school facilities projects listed under the heading entitled "BOND PROJECT LIST" below (the "Bond Project List"), and qualify to receive State of California matching grant funds, subject to all of the accountability safeguards specified below.

#### ACCOUNTABILITY SAFEGUARDS

The provisions in this section are specifically included in this proposition in order that the voters and taxpayers of the District may be assured that their money will be spent to address specific school facilities needs of the District, all in compliance with the requirements of Article XIII A, Section 1(b) (3) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Sections 15264 and following of the California Education Code (the "Education Code")).

**Evaluation of Needs.** The Board of Education of the District (the "Board") has prepared an updated facilities master plan in order to evaluate and address all of the facilities needs of the District at each campus and facility, and to determine which projects to finance from a local bond at this time. The Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

**Limitations on Use of Bonds.** Proceeds from the sale of bonds authorized by this proposition shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

**Independent Citizens' Oversight Committee.** The Board shall establish an independent citizens' oversight committee (pursuant to Education Code Section 15278 and following), to ensure bond proceeds are expended only for the school facilities projects listed in the Bond Project List. The committee shall be established within 60 days of the date that the Board enters the election results on its minutes pursuant to Section 15274 of the Education Code. In accordance with Section 15282 of the Education Code, the citizens' oversight committee shall consist of at least seven members and shall include a member active in a business organization representing the business community located within the District, a member active in a senior citizens' organization, a member active in a bona fide taxpayers' organization, a member that is a parent or guardian of a child enrolled in the District, and a member that is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization. No employee or official of the District and no vendor, contractor or consultant of the District shall be appointed to the citizens' oversight committee.

**Annual Performance Audits.** The Board shall conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for performance audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the Education Code.

**Annual Financial Audits.** The Board shall conduct an annual, independent financial audit of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the Education Code.

**Special Bond Proceeds Account; Annual Report to Board.** Upon approval of this proposition and the sale of any bonds approved, the Board shall take actions necessary to establish an account in which proceeds of the sale of bonds will be deposited. As long as any proceeds of the bonds remain unexpended, the Superintendent of the District shall cause a report to be filed with the Board no later than January 1 of each year, commencing on the first January 1 after the sale of the first series of bonds, stating (a) the amount of bond proceeds received and expended in that year, and (b) the status of any project funded or to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent of the District shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

## FURTHER SPECIFICATIONS

**Joint-Use Projects.** The District may enter into agreements with other public agencies or nonprofit organizations for joint use of school facilities financed with the proceeds of the bonds in accordance with Education Code Section 17077.42 (or any successor provision). The District may seek State grant funds for eligible joint-use projects as permitted by law, and this proposition hereby specifies and acknowledges that bond funds will or may be used to fund all or a portion of the local share for any eligible joint-use projects identified in the Bond Project List or as otherwise permitted by California State regulations, as the Board shall determine.

**Single Purpose.** All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and proceeds of the bonds shall be spent only for such purpose, pursuant to California Government Code Section 53410.

**Other Terms of the Bonds.** When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest shall be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than the statutory maximum number of years from the date borne by that bond.

## ESTIMATED BALLOT INFORMATION

The District is required by law to include in the statement of the measure to be voted on estimates of the amount of money to be raised annually to repay the bonds and the rate and duration of the tax to be levied for the bonds. As of the time this proposition was placed on the ballot, the District estimated that amounts to be raised annually would average \$3,675,000 for the repayment of the authorized bonds for approximately 33 years at projected tax rates of 4 to 6 cents per \$100 of assessed valuation. Attention of all voters is directed to the fact that such information is based upon the District's projections and estimates only, which are not binding upon the District. The amount of money to be raised annually and the rate and duration of the tax to be levied for the bonds may vary from those presently estimated due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

## BOND PROJECT LIST

The Bond Project List below lists the specific projects the District proposes to finance with proceeds of the bonds. The Bond Project List shall be considered a part of the bond proposition and shall be reproduced in any official document required to contain the full statement of the bond proposition. Listed projects will be completed as needed at a particular school or facility site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. Any authorized repairs shall be capital expenditures. The Bond Project List does not authorize non-capital expenditures. Each project is assumed to include its share of costs of the election and bond issuance, construction-related costs, such as project and construction management, architectural, engineering, inspection and similar planning and testing costs, demolition and interim housing costs, legal, accounting and similar fees, costs related to the independent annual financial and performance audits, a contingency for unforeseen design and construction costs, and other costs incidental to or necessary for completion of the listed projects (whether the related work is performed by the District or third parties). The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. In addition, certain construction funds expected from non-bond sources, including State of California grant funds for eligible projects, have not yet been secured. Therefore, the Board cannot guarantee that the bonds will provide sufficient funds to allow completion of all listed projects. Alternatively, if the District obtains unexpected funds from non-bond sources with respect to listed projects, such projects may be enhanced, supplemented or expanded to the extent of such funds. Some projects may be subject to further government approvals, including by State officials and boards and/or local environmental or agency approval. Inclusion of a project on the Bond Project List is not a guarantee that the project will be completed (regardless of whether bond funds are available).

The specific projects authorized to be financed with proceeds of the bonds under this proposition are as follows:



**CLASSROOM SAFETY, RENOVATION AND IMPROVEMENT PROJECTS**

The following projects are authorized to be financed at all District facilities and sites, including:

- Mammoth High School (built in 1974)**
- Mammoth Elementary School (built in 1985)**
- Mammoth Middle School (built in 2002)**

- Renovate aging classroom buildings and school facilities including flooring, ceilings, doors, windows, cabinets, and interior corridor circulation
- Construct flexible state of the art classrooms and science labs
- Enhance campus safety and security through improved site access points, security systems and cameras
- Update electrical wiring, communications and technology infrastructure/equipment.
- Replace aging portables with permanent structures
- Repair/replace old and deteriorating plumbing and sewer systems including waterlines, storm drains, fixtures, and stop valves
- Install insulation to improve energy efficiency and comfort and reduce utility costs
- Modernize and expand libraries to enhance function and increased flexible usage
- Improve, construct or install physical education facilities and playground equipment
- Repair or replace deteriorating asphalt and concrete
- Upgrade lighting systems to improve energy efficiency and reduce utility costs
- Replace or repair aging/deteriorating exterior siding, windows, doors and roofs
- Improve storm water and snow melt drainage
- Improve multipurpose and food service facilities
- Construct covered/shade spaces for students
- Repair or replace major building systems such as HVAC
- Improve student drop-off/pick-up locations and parking areas
- Reconfigure classrooms and interior spaces

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

**MISCELLANEOUS**

All listed bond projects include the following as needed:

- Removal of hazardous materials such as asbestos and lead paint as needed.
- Construction and/or installation of access improvements for disabled persons, as required by state and federal law.
- Planning, designing and providing temporary housing necessary for listed bond projects.
- Necessary onsite and offsite preparation or restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable buildings, including demolition of structures; removing, replacing, or installing irrigation, drainage, utility lines (gas, water, sewer, electrical, data and voice, etc.), trees and landscaping; relocating fire access roads; and acquiring any necessary easements, licenses, land or rights of way made necessary by listed bond projects.
- Address other unforeseen conditions revealed by construction, renovation or modernization (including plumbing or gas line breaks, dry rot, seismic and structural deficiencies, etc.).
- Acquire or construct storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel, and interim classrooms (including relocatables) for students and school functions or other storage for classroom materials displaced during construction.
- For any project involving renovation, rehabilitation or repair of a building or the major portion of a building, the District shall be authorized to proceed with new replacement construction/re-construction instead (including any necessary demolition), if the Board of Education of the District determines that replacement and new construction/re-construction is more practical than renovation, rehabilitation and repair, considering the building's age, condition, expected remaining life, comparative cost and other relevant factors.
- Furnishing and equipping of classrooms and other school facilities; furnishing and equipping shall include initial purchases, and scheduled and necessary replacements, upgrades and updating of technology.
- All other costs and work necessary or incidental to the listed bond projects.



## MEDIDA B

### TEXTO COMPLETO DE LA PROPUESTA DE BONOS

#### INICIATIVA DE LEY PARA LA SEGURIDAD, RENOVACIÓN Y MEJORA DE LOS SALONES DE CLASE DEL DISTRITO ESCOLAR UNIFICADO DE MAMMOTH

Es posible que esta iniciativa de ley se conozca y se refiera como la "Iniciativa de ley para la seguridad, renovación y mejora de los salones de clase del Distrito Escolar Unificado de Mammoth" o como "Iniciativa de ley B."

#### AUTORIZACIÓN DE LOS BONOS

Al aprobarse esta propuesta por al menos el 55% de los electores del Distrito Escolar Unificado de Mammoth (el "Distrito") que voten por esta propuesta, el Distrito estará autorizado a emitir y vender bonos por hasta \$63,100,000 en suma total de capital para proporcionar financiamiento para los proyectos específicos de instalaciones escolares que se señalan en el subtítulo "LISTA DE PROYECTOS CON BONOS" (la "Lista de proyectos con bonos") más adelante, y calificará para recibir fondos de subvención de contrapartida del estado de California, en virtud de todas las salvaguardas de responsabilidad que se especifican a continuación.

#### SALVAGUARDAS DE RESPONSABILIDAD

Las disposiciones de esta sección se incluyen en esta prepueta específicamente para que los electores y los contribuyentes del Distrito puedan tener la garantía de que su dinero se gastará para atender las necesidades específicas de las instalaciones escolares del Distrito y de que se hará en total cumplimiento de los requisitos de la Sección 1(b)(3) del Artículo XIII A de la Constitución de California y de la Ley sobre la Estricta Rendición de Cuentas de los Bonos para la Construcción de Escuelas Locales del año 2000 (codificada en las Secciones 15264 y subsecuentes del Código de Educación de California [el "Código de Educación"]).

**Evaluación de las necesidades.** La Junta de Educación del Distrito (el "Distrito") ha preparado un plan maestro actualizado de instalaciones con el fin de evaluar y hacer frente a todas las necesidades de las instalaciones en cada plantel e instalación, y para determinar cuáles proyectos financiar en este momento con un bono local. Por medio del presente, la junta certifica que evaluó la seguridad, la reducción del tamaño de los grupos y las necesidades de tecnología informática en el desarrollo de la Lista de proyectos con bonos.

**Limitaciones en el uso de los bonos.** Los ingresos provenientes de la venta de los bonos autorizados mediante esta propuesta se deberán utilizar únicamente para la construcción, la reconstrucción, la rehabilitación o el reemplazo de instalaciones escolares, incluidos el mobiliario y el equipo de las instalaciones escolares o la adquisición o arrendamiento de bienes inmuebles para instalaciones escolares, y no deberán utilizarse para ningún otro propósito, incluidos los salarios de los maestros y de los administradores y otros gastos operativos escolares.

**Comité de Supervisión Ciudadana Independiente.** La Junta deberá establecer un comité de supervisión ciudadana independiente de conformidad con la Sección 15278 y subsecuentes del Código de Educación, para asegurar que los ingresos provenientes de los bonos se gasten solamente en los proyectos de instalaciones escolares identificados en la Lista de proyectos con bonos. El comité deberá establecerse en un plazo de 60 días a partir de la fecha en la que la Junta ingrese los resultados de la elección en su acta de reunión en virtud de la Sección 15274 del Código de Educación. De acuerdo con la Sección 15282 del Código de Educación, el comité de supervisión ciudadana deberá contar con un mínimo de siete miembros e incluir por lo menos a un miembro activo de una organización empresarial que represente a la comunidad empresarial ubicada en el Distrito, un miembro activo de una organización de la tercera edad, un miembro activo de una organización de contribuyentes legítima, un miembro que sea un padre de familia o tutor de un niño inscrito en el distrito, y un miembro que sea padre de familia o tutor de un niño inscrito en el distrito y activo en una organización de padres y maestros. Ningún empleado o funcionario del Distrito y ningún proveedor, contratista o consultor del Distrito podrá ser nombrado miembro del comité de supervisión ciudadana.

**Auditorías anuales de desempeño.** La Junta deberá llevar a cabo una auditoría anual de desempeño independiente para garantizar que los ingresos provenientes de los bonos se hayan gastado solamente en los proyectos de las instalaciones escolares que se detallan en la Lista de proyectos con bonos. Estas auditorías se deberán realizar en virtud de las Normas Gubernamentales de Auditoría emitidas por el contralor general de los Estados Unidos para auditorías de desempeño. Los resultados de estas auditorías se deberán poner a disposición del público y enviarse al comité de supervisión ciudadana en virtud de la Sección 15286 del Código de Educación.

**Auditorías financieras anuales.** La Junta deberá realizar cada año una auditoría financiera independiente de los ingresos provenientes de los bonos, hasta que todos esos ingresos se hayan gastado en los proyectos de instalaciones escolares mencionados en la Lista de proyectos con bonos. Estas auditorías se deberán realizar en virtud de las Normas Gubernamentales de Auditoría emitidas por el contralor general de los Estados Unidos para auditorías financieras. Los resultados de estas auditorías se deberán poner a disposición del público y enviarse al comité de supervisión ciudadana en virtud de la Sección 15286 del Código de Educación.

**Cuenta especial de los ingresos provenientes de los bonos; informe anual a la Junta.** Al aprobarse esta propuesta y la venta de cualquier bono aprobado, la Junta deberá tomar las medidas necesarias para establecer una cuenta en la que se depositarán los ingresos provenientes de los bonos. En tanto que existan ingresos provenientes de los bonos sin ejercer, el superintendente del Distrito deberá hacer que se rinda un informe que se presentará a la Junta antes del 1.º de enero de cada año, a partir del primer 1.º de enero que ocurra posterior a la venta de la primera serie de bonos, en el que se indique (a) el monto de los ingresos provenientes de los bonos que se recibieron y se gastaron durante ese año, y (b) la situación de cualquier proyecto financiado o que se vaya a financiar con los ingresos provenientes de los bonos. El informe puede apegarse al año natural, al año fiscal o a otro periodo anual pertinente, según lo determine el superintendente del Distrito, y puede incorporarse dentro del presupuesto anual, la auditoría anual u otro informe de rutina pertinente que se presente a la Junta.

#### OTRAS ESPECIFICACIONES

**Proyectos de uso conjunto.** El Distrito puede celebrar acuerdos con otras agencias públicas u organizaciones sin fines de lucro para el uso conjunto de instalaciones escolares financiadas con los ingresos de los bonos en virtud de la Sección 17077.42 (u otra disposición que la suceda) del Código de Educación. El Distrito puede buscar subvenciones estatales para proyectos de uso conjunto permitidos bajo la ley, y la propuesta presente específica y reconoce que los fondos de los bonos se usarán o podrán usarse para financiar todo o parte de la participación local para cualquier proyecto de uso conjunto identificado en la Lista de proyectos con bonos, o que esté permitido de otro modo en virtud de las regulaciones del estado de California, según lo determine la Junta.

**Propósito único.** Todos los propósitos enunciados en esta propuesta se unirán y se someterán a votación como una sola propuesta en virtud de la Sección 15100 del Código de Educación, y todas las propuestas enunciadas constituirán un propósito único específico para los bonos, y los ingresos de los bonos se gastarán únicamente para dichos propósitos, en virtud de la Sección 53410 del Código de Educación.

**Otros términos de los bonos.** Al venderse, los bonos deberán generar intereses con una tasa anual que no supere el máximo establecido, y dichos intereses serán pagaderos en el momento o momentos permitido(s) por la ley. Los bonos se podrán emitir en varias series y ningún bono deberá emitirse con un vencimiento que supere el máximo número de años permitido a partir de la fecha indicada en ese bono.

#### INFORMACIÓN CALCULADA EN LA BOLETA ELECTORAL

El Distrito está obligado por ley a incluir en la declaración de la iniciativa de ley sobre la que se hará la votación, las estimaciones de la cantidad de dinero que se reunirá anualmente para pagar los bonos y la tasa y duración del impuesto que se recaudará sobre los bonos. Desde la fecha en la que esta propuesta se incluyó en la boleta electoral, el Distrito calculó que las cantidades que se recaudarian anualmente serían \$3,675,000 en promedio para el pago de los bonos autorizados durante aproximadamente 33 años con las tasas impositivas proyectadas de 4 a 6 centavos por cada \$100 de avalúo catastral. Se llama la atención de todos los electores sobre el hecho de que dicha información se basa solo en proyecciones y cálculos del distrito, los cuales no son vinculantes para este. La cantidad de dinero que se recaudaría anualmente y la tasa y duración del impuesto a recaudarse sobre los bonos pueden variar de los calculados actualmente debido a variaciones de estos cálculos en el momento de la venta de los bonos, la cantidad de bonos vendidos y las tasas de interés del mercado al momento de cada venta, y los avalúos catastrales reales durante el periodo de pago de los bonos. Las fechas de venta y el monto de bonos vendidos en cualquier momento serán determinados por el Distrito con base en la necesidad de fondos para la construcción y otros factores. Las tasas de interés reales a las que los bonos se venderán dependerán del mercado de bonos al momento de cada venta. El futuro avalúo catastral real dependerá del monto y del valor de la propiedad sujeta a impuestos dentro del Distrito, según lo determine el tasador del condado en la evaluación anual y el proceso de igualación.



## **LISTA DE PROYECTOS CON BONOS**

La Lista de proyectos con bonos que aparece a continuación menciona específicamente los proyectos que el Distrito propone financiar con los ingresos de los bonos. La Lista de proyectos con bonos debe considerarse parte de la propuesta de bonos y deberá incluirse en cualquier documento oficial que esté obligado a contener la declaración completa de la propuesta de bonos. Los proyectos incluidos en la lista se concluirán según sea necesario en una escuela o lugar de las instalaciones particulares de acuerdo con las prioridades establecidas por la Junta, y el orden en el que dichos proyectos aparecen en la Lista de proyectos con bonos no es un indicador de la prioridad para recibir financiamiento o concluirse. Cualquier reparación autorizada serán gastos de capital. La Lista de proyectos con bonos no autoriza gastos que no sean de capital. Se asume que cada proyecto incluye su participación de costos de la elección y emisión de bonos; los costos relacionados con la construcción, como gestión de proyecto y de construcción; los costos de arquitectura, ingeniería, inspección u otros costos similares de planificación y prueba; los costos de demolición y vivienda provisional, los honorarios legales, de contabilidad y otros honorarios similares; los costos relacionados con las auditorías anuales independientes financieras y de desempeño; los costos de contingencia de diseño y construcción no previstos, y otros costos incidentales o necesarios para la finalización de los proyectos incluidos en la lista (ya sea que el trabajo relacionado lo realice el Distrito o terceros). El costo final de cada proyecto se determinará a medida que se finalicen los planes, se concedan los contratos de construcción y se completen los proyectos. Adicionalmente, determinados fondos de construcción que se espera recibir de fuentes que no están relacionadas con los bonos, incluidos los fondos de subvenciones del estado de California para proyectos elegibles, aún no están garantizados. Por lo tanto, la Junta no puede garantizar que los bonos proporcionarán fondos suficientes para permitir la conclusión de todos los proyectos de la lista. De manera alternativa, si el Distrito obtiene fondos inesperados de fuentes que no sean los bonos con respecto a los proyectos de la lista, dichos proyectos se pueden mejorar, complementar o ampliar en la medida en que dichos fondos lo permitan. Es posible que algunos proyectos estén sujetos a la aprobación del gobierno, incluida la otorgada por funcionarios y juntas estatales o a la aprobación medioambiental o de agencias locales. La inclusión de un proyecto en la Lista de proyectos con bonos no es garantía de que el proyecto será contemplado (independientemente de si existen fondos de los bonos disponibles o no).

Los proyectos específicos autorizados para recibir financiamiento de los bonos en virtud de esta propuesta son los siguientes:

<b>PROYECTOS DE SEGURIDAD, RENOVACIÓN Y MEJORA DE SALONES DE CLASE</b>
<p><b>Los siguientes proyectos están autorizados para recibir financiamiento en todas las instalaciones y ubicaciones del Distrito, incluidas:</b></p> <p style="text-align: center;"><b>Escuela Preparatoria Mammoth (construida en 1974)</b>  <b>Escuela Primaria Mammoth (construida en 1985)</b>  <b>Escuela Secundaria Mammoth (construida en 2002)</b></p>
<ul style="list-style-type: none"> <li>• renovación de los edificios de salones de clase y las instalaciones escolares deterioradas, incluidos los pisos, los techos, las puertas, las ventanas, los gabinetes y la circulación del pasillo interior</li> <li>• construcción de salones de clase y laboratorios de ciencia flexibles y de vanguardia</li> <li>• mejora de la seguridad y protección del plantel mediante puntos de acceso al sitio, sistemas de seguridad y cámaras mejorados</li> <li>• actualización del cableado eléctrico y el equipo o infraestructura de comunicaciones y tecnología</li> <li>• reemplazo de los salones de clase portátiles deteriorados por estructuras permanentes</li> <li>• reparación o reemplazo de sistemas deteriorados de tuberías y drenaje, incluidas las redes de distribución de agua, los drenajes pluviales, los accesorios y las válvulas de cierre</li> <li>• instalación de aislantes para mejorar la eficiencia energética y la comodidad, y reducir los costos de los servicios públicos</li> <li>• modernización y ampliación de bibliotecas para mejorar su funcionamiento y el aumento del uso flexible</li> <li>• mejora, construcción o instalación de infraestructura para educación física y de equipo para patios de juegos</li> <li>• reparación o reemplazo del concreto y el asfalto deteriorado</li> </ul>

- reparación o reemplazo de sistemas deteriorados de tuberías y drenaje, incluidas las redes de distribución de agua, los drenajes pluviales, los accesorios y las válvulas de cierre
- instalación de aislantes para mejorar la eficiencia energética y la comodidad, y reducir los costos de los servicios públicos
- modernización y ampliación de bibliotecas para mejorar su funcionamiento y el aumento del uso flexible
- mejora, construcción o instalación de infraestructura para educación física y de equipo para patios de juegos
- reparación o reemplazo del concreto y el asfalto deteriorado
- modernización de los sistemas de iluminación para mejorar la eficiencia energética y reducir los costos de los servicios públicos
- reemplazo o reparación de las cubiertas, ventanas, puertas y techos exteriores antiguos o deteriorados
- mejora de los sistemas de drenaje de aguas pluviales y de deshielo
- mejora de las instalaciones de usos múltiples y para servicio de alimentos
- construcción de espacios cubiertos o con sombra para los alumnos
- reparación o reemplazo de los sistemas de los edificios principales, como los de calefacción, ventilación y aire acondicionado (Heating, Ventilation and Air Conditioning, HVAC)
- mejora de los lugares para dejar o recoger a los estudiantes y de las áreas de estacionamiento
- reconfiguración de los salones de clase y los espacios interiores

Todos o partes de estos proyectos se pueden usar como proyectos de uso conjunto de acuerdo con el significado indicado en la Sección 17077.42(c) del Código de Educación (o cualquier disposición que le suceda).

### **VARIOS**

**Todos los proyectos con bonos incluyen lo siguiente, según sea necesario:**

- Remoción de materiales peligrosos, como asbesto y pintura de plomo, según sea necesario.
- Construcción o instalación de mejoras en los accesos para personas con discapacidad, según lo requieran las leyes estatales y federales.
- Planificación, diseño y suministro de vivienda temporal necesaria para los proyectos con bonos de la lista.
- Preparación o restauración dentro y fuera de los sitios que se relacione con la nueva construcción, renovación o remodelación, o instalación o remoción de edificios reubicables, incluidas la demolición de estructuras, el retiro, el reemplazo o la instalación de irrigación, drenaje, líneas de servicios públicos (gas, agua, drenaje, eléctrico, de datos, de voz, etc.), árboles y jardinería; la reubicación de caminos de acceso para incendios y la adquisición de cualquier servidumbre, licencia, tierra o derechos de vía que sean necesarios para los proyectos con bonos en la lista.
- Atención a otras condiciones no previstas reveladas mediante la construcción, renovación o modernización (incluidas las fugas en tuberías o líneas de gas, raíces secas, deficiencias sísmicas o estructurales, etc.).
- Adquisición o construcción de instalaciones para almacenamiento y de otros espacios con carácter interino, según sea necesario para albergar los materiales, el equipo y al personal de construcción, y salones de clase interinos (incluidos los reubicables) para alumnos y funciones escolares u otro almacenamiento para los materiales del salón de clase que sean desplazados durante la construcción.
- Para cualquier proyecto que implique una renovación, rehabilitación o reparación de un edificio o de la parte principal de un edificio, el Distrito deberá estar autorizado para proceder con la nueva construcción o reconstrucción de reemplazo (incluida cualquier demolición necesaria), en caso de que la Junta determine que el reemplazo y la nueva construcción o reconstrucción es más práctica que la renovación, la rehabilitación y la reparación, considerando la edad, la condición y el tiempo de vida restante esperado del edificio, el costo comparativo y otros factores relevantes.
- Amueblado y equipamiento de salones y otras instalaciones escolares; el amueblado y equipamiento deberá incluir la adquisición inicial y los reemplazos programados y necesarios, las mejoras y actualizaciones de tecnología.
- Cualquier otro costo y trabajo necesario o incidental a los proyectos con bonos en la lista.



**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
BOND MEASURE B  
MAMMOTH UNIFIED SCHOOL DISTRICT**

Measure B is proposed by the Board of Education ("Board") of the Mammoth Unified School District ("District"). Pursuant to the California Constitution and Education Code section 15266, a school district may issue general obligation bonds if approved by 55% (or more) of the voters of the District. This measure would authorize the District to issue and sell bonds up to \$63,100,000 in aggregate principal amount to provide financing for specific school facilities projects listed on the BOND PROJECT LIST in the measure. It would also qualify the District to receive State matching funds, subject to the accountability safeguards specified in the measure. The Board has certified that it has evaluated the safety, class size reduction and information technology needs of the District in developing the Bond Project List.

The proceeds from these bonds may be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and employee salaries and other school operating expenses. Approval of the bond measure does not guarantee that bonds will provide sufficient funds to allow completion of all listed projects and inclusion of a project on the Bond Project List is not a guarantee that the project will be completed (regardless of whether bond funds are available).

By law the Board must establish an independent citizens' oversight committee to ensure that bond proceeds are properly expended for items in the Bond Project List. In addition, the Board must conduct annual, independent financial audits of the bond proceeds until all proceeds have been spent for the projects listed on the Bond Project List.

If the bonds are approved, the District expects to issue the bonds in multiple series over time. Principal and interest on the bonds will be payable from the proceeds of tax levies on taxable real property in the District. These taxes would be in addition to the normal property taxes levied on taxpayers in the District. The amount of the increased taxes each year will depend upon the amount needed to pay the principal and interest on the bonds.

According to the Tax Rate Statement, the District estimates that the average annual tax rate that would be levied to fund this bond issue over the duration of the bond debt service is 5.434 cents per \$100 (\$54.34 per \$100,000) of assessed valuation. The District estimates that the highest tax rate that would be levied to fund this bond issue is 6.000 cents per \$100 (\$60.00 per \$100,000) of assessed valuation in fiscal year 2026-27. These estimates and the years in which they apply may vary from those currently estimated due to the variations in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the repayment term.

A "Yes" vote would permit the Board to issue bonds in an amount not to exceed \$63,100,000 to provide financing for the specific school facilities projects listed in the Bond Project List included in the measure.

A "No" vote would **not** permit the Board to issue bonds in an amount not to exceed \$63,100,000 to provide financing for the specific school facilities projects listed in the Bond Project List included in the measure.

**ANÁLISIS IMPARCIAL DEL ABOGADO DEL CONDADO  
INICIATIVA DE LEY DE BONOS B  
DISTRITO ESCOLAR UNIFICADO DE MAMMOTH**

La Iniciativa de ley B es una propuesta de la Junta de Educación (la "Junta") del Distrito Escolar Unificado de Mammoth (el "Distrito"). De acuerdo con la Constitución de California y la sección 15266 del Código de Educación, un distrito escolar puede emitir bonos de obligación general con la aprobación del 55 % (o más) de los electores del Distrito. Esta iniciativa de ley autorizaría al Distrito a emitir y vender bonos por hasta \$63,100,000 en suma total de capital para proporcionar financiamiento para los proyectos específicos en instalaciones escolares que se señalan en la LISTA DE PROYECTOS CON BONOS dentro de la iniciativa de ley. También permitiría al Distrito recibir fondos de contrapartida estatales, sujeto a las salvaguardas de responsabilidad que se especifican en la iniciativa de ley. La Junta certificó que evaluó la seguridad, la reducción del tamaño de los grupos, y las necesidades de tecnología informática del Distrito en el desarrollo de la Lista de proyectos con bonos.

Los ingresos provenientes de estos bonos se podrán utilizar únicamente para la construcción, la reconstrucción, la rehabilitación o el reemplazo de instalaciones escolares, incluidos el mobiliario y el equipo de las instalaciones escolares o la adquisición o arrendamiento de bienes inmuebles para instalaciones escolares, y no deberán utilizarse para ningún otro propósito, incluidos los salarios de los maestros y de los empleados y otros gastos operativos escolares. La aprobación de la iniciativa de ley no garantiza que los bonos proporcionen fondos suficientes para permitir la conclusión de todos los proyectos de la lista y la inclusión de un proyecto en la Lista de proyectos con bonos no garantiza que el proyecto vaya a ser contemplado (independientemente de que se tengan o no disponibles fondos de los bonos).

Por ley, la Junta debe establecer un comité de supervisión ciudadana independiente para garantizar que los ingresos de los bonos se gasten adecuadamente en los puntos incluidos en la Lista de proyectos con bonos. Adicionalmente, la Junta deberá realizar cada año auditorías financieras independientes de los ingresos provenientes de los bonos hasta que todos los ingresos se hayan gastado en los proyectos que se mencionan en la Lista de proyectos con bonos.

Si se aprueban los bonos, el Distrito espera emitir los bonos en series múltiples con el tiempo. El capital y los intereses de los bonos se pagarán con los ingresos provenientes de la recaudación de impuestos sobre las propiedades sujetas a impuestos ubicadas en el Distrito. Estos impuestos serían adicionales a los impuestos sobre la propiedad que ya se recaudan de los contribuyentes del Distrito. El monto de los impuestos que aumenten cada año dependerá del monto que se necesite para pagar el capital y los intereses de los bonos.

De acuerdo con la Declaración de la tasa impositiva, el Distrito estima que la tasa impositiva anual que se recaudaría para financiar la emisión de este bono durante el periodo de duración del servicio de la deuda del bono es de 5.434 centavos por cada \$100 (\$54.34 por cada \$100,000) de avalúo catastral. El Distrito estima que la máxima tasa impositiva que se recaudaría para la emisión de este bono es de 6.000 centavos por cada \$100 (\$60.00 por cada \$100,000) de avalúo catastral durante el año fiscal 2026-2027. Estas estimaciones y los años en los que se aplican pueden variar de los calculados actualmente, debido a las variaciones en el momento de la venta de los bonos, la cantidad de bonos vendidos y las tasas de interés del mercado al momento de cada venta y los avalúos catastrales reales durante el periodo de pago de los bonos.

Un voto "Sí" permitiría a la Junta emitir bonos por una cantidad que no exceda los \$63,100,000, para proporcionar financiamiento para los proyectos de instalaciones escolares específicos que se mencionan en la Lista de proyectos con bonos incluida en la iniciativa de ley.

Un voto "No" **no** permitiría a la Junta emitir bonos por una cantidad que no exceda los \$63,100,000, para proporcionar financiamiento para los proyectos de instalaciones escolares específicos que se mencionan en la Lista de proyectos con bonos incluida en la iniciativa de ley.



## TAX INFORMATION STATEMENT

An election will be held in the Mammoth Unified School District (the "District") on June 5, 2018, to authorize the sale of up to \$63,100,000 in bonds of the District to finance school facilities as described in the proposition. If the bonds are approved, the District expects to issue the bonds in multiple series over time. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400 through 9405 of the California Elections Code.

1. The best estimate of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of filing of this statement, is 5.434 cents per \$100 (\$54.34 per \$100,000) of assessed valuation. The final fiscal year in which the tax to be levied to fund this bond issue is anticipated to be collected is fiscal year 2050-2051.
2. The best estimate of the highest tax rate that would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is 6.000 cents per \$100 (\$60.00 per \$100,000) of assessed valuation in fiscal year 2026-27.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all of the bonds are issued and sold is approximately \$121,288,059.

Voters should note that estimated tax rates are based on the *ASSESSED VALUE* of taxable property on the County's official tax rolls, *not* on the property's market value, which could be more or less than the assessed value. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Certain taxpayers may also be eligible to postpone payment of taxes. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The average annual tax rate, the highest tax rate and the year or years in which it will apply, and the actual total debt service, may vary from those presently estimated due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors, including the legal limitations on bonds approved by a 55% affirmative vote. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

Dated: January 25, 2018.

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s/ Lois Klein  
Superintendent  
Mammoth Unified School District

## DECLARACIÓN DE INFORMACIÓN TRIBUTARIA

El 5 de junio de 2018, se llevará a cabo una elección en el Distrito Escolar Unificado de Mammoth (el "Distrito") para autorizar la venta de hasta \$63,100,000 en bonos del Distrito para financiar las instalaciones escolares que se describen en la propuesta. Si se aprueban los bonos, el Distrito espera emitir los bonos en series múltiples con el tiempo. El capital y los intereses de los bonos se pagarán con los ingresos provenientes de la recaudación de impuestos hechos sobre las propiedades sujetas a impuestos ubicadas dentro del Distrito. La siguiente información se proporciona en cumplimiento de las secciones 9400 a 9405 del Código Electoral de California.

1. El mejor cálculo de la tasa impositiva promedio anual que se requeriría gravar para financiar esta emisión de bonos durante toda la duración del servicio de la deuda de los bonos, con base en los avalúos catastrales disponibles al momento de presentar esta declaración, es de 5.434 centavos por cada \$100 (\$54.34 por cada \$100,000) de avalúo catastral. El año fiscal en el que se recaudaría el impuesto para financiar esta emisión de bonos se espera que sea durante la recaudación del año fiscal 2050-2051.
2. El mejor cálculo de la tasa impositiva más alta que se requeriría gravar para financiar esta emisión de bonos, con base en los avalúos catastrales calculados disponibles al momento de presentar esta declaración, es de 6.000 centavos por cada \$100 (\$60.00 por cada \$100,000) de avalúo catastral durante el año fiscal 2026-2027.
3. El mejor cálculo del servicio de la deuda total, incluido el capital y los intereses, que se requeriría pagar si todos los bonos se emiten y se venden es de \$121,288,059 aproximadamente.

Los electores deben tomar en cuenta que el cálculo de la tasa impositiva se basa en el *AVALÚO CATASTRAL* de las propiedades gravables de los registros fiscales oficiales del condado, *no* en el valor de mercado de la propiedad, que podría ser mayor o menor que el avalúo catastral. Además, a los contribuyentes elegibles para una exención del impuesto sobre la propiedad, como la exención para propietarios, se les impondrá una tasa impositiva efectiva menor de la que se describió anteriormente. Algunos contribuyentes también podrían ser elegibles para posponer el pago de impuestos. Los propietarios de bienes deben consultar sus propias facturas fiscales de bienes y a sus asesores fiscales para determinar el avalúo catastral de sus bienes y cualquier exención fiscal aplicable.

Se llama la atención de todos los electores sobre el hecho de que la información anterior se basa solo en proyecciones y cálculos del Distrito, los cuales no son vinculantes para este. La tasa impositiva promedio, la máxima tasa impositiva y el año o años en los que se aplicará, y el servicio de la deuda total, pueden variar de los calculados actualmente, debido a variaciones de estos cálculos en el momento de la venta de los bonos, la cantidad de bonos vendidos y las tasas de interés del mercado al momento de cada venta y los avalúos catastrales reales durante el periodo de pago de los bonos. Las fechas de venta y el monto de bonos vendidos en cualquier momento serán determinados por el distrito con base en la necesidad de fondos para la construcción y otros factores, incluidas las limitaciones legales de los bonos aprobados por un 55% de votos afirmativos. Las tasas de interés reales a las que los bonos se venderán dependerán del mercado de bonos al momento de cada venta. El futuro avalúo catastral real dependerá del monto y del valor de la propiedad sujeta a impuestos dentro del Distrito, según lo determine el tasador del condado en la evaluación anual y el proceso de igualación.

Fecha: 25 de enero de 2018.

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f/ Lois Klein  
Superintendente  
del Distrito Escolar Unificado de Mammoth





**Mammoth Unified School District  
Argument in Favor of Measure B**

We all agree that the communities served by Mammoth Unified School District are extraordinarily special. Those of us who live here are incredibly fortunate to call this unique part of the state our home. But we also know that living here requires both independence and the willingness to help each other when needed.

Today, the schools of Mammoth Unified need your help. It has been over 20 years since our community last passed a local bond. Measure B will repair and protect our communities' most valuable assets – our local public schools – while at the same time guaranteeing significant taxpayer protections. Here's how:

Measure B will improve our local schools by:

- Renovating or replacing aging classrooms and school buildings
- Repairing leaky roofs, electrical wiring and deteriorating plumbing and sewer systems
- Enhancing campus safety and security
- Constructing modern science labs
- Installing insulation, new windows and efficient lighting systems
- Improving storm water and snow melt drainage systems
- Upgrading and replacing outdated heating and air-conditioning systems

Measure B will protect taxpayers by:

- Making Mammoth's schools eligible for state matching funds
- Prohibiting funds from being used for general operating expenses
- Requiring independent taxpayer oversight
- Imposing tough legal safeguards requiring all monies to be spent on our local schools
- Prohibiting the state taking our bond money and spending it in other districts

Vote YES for safer schools.

Vote YES for 21st century state-of-the-art education facilities.

Vote YES to protect taxpayers with independent financial audits.

Vote YES to enhance property values and home prices by improving our local schools.

To provide for better schools and safer classrooms, please join parents, grandparents, families, neighbors, teachers, and local business and community leaders in voting YES on Measure B.

s/ Mark Brownlie, Mammoth Mountain Ski Area - President & COO

s/ Lynda Salcido, Retired Mono County Public Health Director

s/ Robbie Presson, Contractor and Parent

s/ John Teller, Mammoth High School Alumni

s/ Elizabeth "Betsy" Temple Truax, Parent/Recreation Commissioner

**Distrito Escolar Unificado de Mammoth  
Argumento a favor de la Iniciativa de ley B**

Todos estamos de acuerdo con que las comunidades que reciben los servicios del Distrito Escolar Unificado de Mammoth son extraordinariamente especiales. Aquellos de nosotros que vivimos aquí somos extraordinariamente afortunados al llamar hogar a esta excepcional parte del estado. Pero también sabemos que vivir aquí requiere tanto independencia como la voluntad para ayudarnos unos a otros cuando es necesario.

Hoy, las escuelas del Distrito Unificado de Mammoth necesitan su ayuda. Han pasado más de 20 años desde que nuestra comunidad aprobó por última vez un bono local. La Iniciativa de ley B reparará y protegerá los bienes más valiosos de nuestra comunidad, nuestras escuelas públicas, al mismo tiempo que garantiza importantes protecciones para el contribuyente. Así es como lo hará:

La Iniciativa de ley B mejorará nuestras escuelas locales al:

- renovar o reemplazar los salones de clase y las instalaciones escolares antiguas
- reparar goteras en los techos, el cableado eléctrico y los sistemas deteriorados de tuberías y drenaje
- mejorar la seguridad y protección de los planteles
- construir modernos laboratorios de ciencias
- instalar aislantes, ventanas nuevas y sistemas de iluminación eficientes
- mejorar los sistemas de drenaje de aguas pluviales y de deshielo
- modernizar y reemplazar los sistemas obsoletos de calefacción y de aire acondicionado

La Iniciativa de ley B protegerá a los contribuyentes al:

- hacer que las escuelas de Mammoth sean elegibles para fondos de contrapartida estatales
- prohibir el uso de los fondos en gastos operativos generales
- requerir la supervisión independiente de los contribuyentes
- imponer salvaguardias jurídicas fuertes que exijan que todo el dinero se gaste en nuestras escuelas locales
- prohibir que el estado tome nuestro dinero de los bonos y lo gaste en otro distrito

Vote Sí para tener mejores escuelas.

Vote Sí para tener instalaciones escolares de vanguardia para el siglo XXI.

Vote Sí para proteger a los contribuyentes con auditorías financieras independientes.

Vote Sí para mejorar el valor de las propiedades y los precios de las casas al mejorar nuestras escuelas locales.

Para ofrecer mejores escuelas y salones de clase más seguros, únase a los padres de familia, a los abuelos, a las familias, a los vecinos, a los maestros y a las empresas locales y a los líderes de la comunidad al votar Sí por la Iniciativa de ley B.

f/ Mark Brownlie, presidente y director de operaciones de Mammoth Mountain Ski Area

f/ Lynda Salcido, directora jubilada de Salud Pública del condado de Mono

f/ Robbie Presson, contratista y padre de familia

f/ John Teller, egresado de la Escuela Preparatoria Mammoth

f/ Elizabeth "Betsy" Temple Truax, madre de familia y comisionada de recreación



**MEASURE C**

**AN ORDINANCE OF THE TOWN OF MAMMOTH LAKES, COUNTY OF MONO, STATE OF CALIFORNIA, ADDING CHAPTER 5.42 (CANNABIS BUSINESS TAX) TO TITLE 5 OF THE MAMMOTH LAKES MUNICIPAL CODE**

**THE PEOPLE OF THE TOWN OF MAMMOTH LAKES DO ORDAIN AS FOLLOWS:**

SECTION 1. CODE AMENDMENT. Title 5 of the Mammoth Lakes Municipal Code is hereby amended by adding thereto a new Chapter 5.42, to read as follows:

**CHAPTER 5.42  
CANNABIS BUSINESS TAX**

**Sections:**

- 5.42.010 Title.
- 5.42.020 Authority and Purpose.
- 5.42.030 Intent.
- 5.42.040 Definitions.
- 5.42.050 Tax imposed.
- 5.42.060 Reporting and remittance of tax.
- 5.42.070 Payments and communications – timely remittance.
- 5.42.080 Notice not required by Town.
- 5.42.090 Payment delinquency.
- 5.42.100 Refunds and credits.
- 5.42.110 Personal cultivation not taxed.
- 5.42.120 Administration of the tax.
- 5.42.130 Appeal procedure.
- 5.42.140 Enforcement – action to collect.
- 5.42.150 Apportionment.
- 5.42.160 Constitutionality and legality.
- 5.42.170 Audit and examination of premises and records.
- 5.42.180 Other licenses, permits, taxes or charges.
- 5.42.190 Payment of tax does not authorize unlawful business.
- 5.42.200 Deficiency determinations.
- 5.42.210 Failure to report – nonpayment, fraud.
- 5.42.220 Tax assessment – notice requirements.
- 5.42.230 Tax assessment – hearing, application, and determination.
- 5.42.240 Conviction for violation – taxes not waived.
- 5.42.250 Violation deemed misdemeanor.
- 5.42.260 Severability.
- 5.42.270 Remedies cumulative.
- 5.42.280 Amendment or repeal.

**5.42.010 Title.**

This ordinance shall be known as the Cannabis Business Tax Ordinance.

**5.42.020 Authority and Purpose.**

The purpose of this Ordinance is to adopt a tax, for revenue purposes, pursuant to Sections 37101 and 37100.5 of the California Government Code, upon cannabis businesses that engage in business in the Town. The cannabis business tax is levied based upon business gross receipts. It is not a sales and use tax, a tax upon income, or a tax upon real property.

The cannabis business tax is a general tax enacted solely for general governmental purposes of the Town and not for specific purposes. All of the proceeds from the tax imposed by this Chapter shall be placed in the Town's general fund and be available for any legal municipal purpose.

**5.42.030 Intent.**

The intent of this Ordinance is to levy a tax on all cannabis businesses that operate in the Town, regardless of whether such business was operating legally at the time this Ordinance was adopted. Nothing in this Ordinance shall be interpreted to authorize or permit any business activity that would not otherwise be legal or permissible under laws applicable to the activity at the time the activity is undertaken.

**5.42.040 Definitions.**

The following words and phrases shall have the meanings set forth below when used in this Chapter:

A. "Business" shall include all activities engaged in or caused to be engaged in within the Town, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.

B. "Cannabis" means all parts of the plant Cannabis sativa Linnaeus, Cannabis indica, or Cannabis ruderalis, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufactured product, salt, derivative, mixture, tincture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" also means marijuana as defined by Section 11018 of the California Health and Safety Code and is not limited to medical cannabis. For purposes of this Title, "cannabis" does not include "industrial hemp" as defined by Section 11018.5 of the California Health and Safety Code.

C. "Cannabis product" means raw cannabis that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, an edible product, or a topical product. "Cannabis product" also means marijuana products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medical cannabis products.

D. "Cannabis business" means any business activity involving cannabis, including but not limited to cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing, packaging, delivering, testing, dispensing, retailing and wholesaling of cannabis, of cannabis products or of ancillary products and accessories, whether or not carried on for gain or profit, whether for medical or recreational use, and whether or not such business possesses a license or other authorization to operate issued by the State of California.

E. "Cannabis business tax" means the tax due pursuant to this Chapter for engaging in cannabis business in the Town.

F. "Commercial cannabis cultivation" means cultivation in the course of conducting a cannabis business.

G. "Cannabis permit" means a permit issued by the Town to a person to authorize that person to operate or engage in a cannabis business.

H. "Cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis and includes, but is not limited to, the operation of a nursery, but does not include personal medical cannabis cultivation for which the cultivator receives no compensation whatsoever, or cultivation for personal recreational use as authorized by Health & Safety Code Section 11362.1 et seq for which the cultivator receives no compensation whatsoever.

I. "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission, barter or any other form of compensation.

J. "Engaged in business as a cannabis business" means the commencing, conducting, operating, managing or carrying on of a cannabis business, whether done as owner, or by means of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the Town or coming into the Town from an outside location to engage in such activities. A person shall be deemed engaged in business within the Town if:

1. Such person or person's employee maintains a fixed place of business within the Town for the benefit or partial benefit of such person;
2. Such person or person's employee owns or leases real property within the Town for business purposes;
3. Such person or person's employee regularly maintains a stock of tangible personal property in the Town for sale in the ordinary course of business;
4. Such person or person's employee regularly conducts solicitation of business within the Town; or
5. Such person or person's employee performs work or renders services in the Town.

The foregoing specified activities shall not be a limitation on the meaning of "engaged in business."

K. "Evidence of doing business" means evidence such as, without limitation, use of signs, circulars, cards or any other advertising media, including the use of internet or telephone solicitation, or representation to a government agency or to the public that such person is engaged in a cannabis business in the Town.

L. "Gross Receipts," except as otherwise specifically provided, means, whether designated a sales price, royalty, rent, commission, dividend, or other designation, the total amount (including all receipts, cash, credits and property of any kind or nature) received or payable for sales of goods, wares or merchandise or for the performance of any act or service of any nature for which a charge is made or credit allowed (whether such service, act or employment is done as part of or in connection with the sale of goods, wares,



merchandise or not), without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever. However, the following shall be excluded from Gross Receipts:

1. Cash discounts where allowed and taken on sales;
2. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
3. Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;
4. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer's business;
5. Cash value of sales, trades or transactions between departments or units of the same business, except that if the same business is engaged in two or more taxable activities (e.g. cultivation, manufacturing, distribution, and/or retail sales) tax shall be imposed and payable on each such activity regardless of whether sales, trades, or transactions occur between departments or units of the same business;
6. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible; provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;
7. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded when in excess of one dollar;
8. Amounts collected for others where the business is acting as an agent or trustee and to the extent that such amounts are paid to those for whom collected. These agents or trustees must provide the finance department with the names and the addresses of the others and the amounts paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustees.
9. Retail sales of t-shirts, sweaters, hats, stickers, key chains, bags, books, posters or other personal tangible property, which the Tax Collector has excluded in writing by issuing an administrative ruling per Section 5.42.140, shall not be subject to the cannabis business tax under this chapter. However, any retail sales not subject to this Chapter as a result of the administrative ruling shall be subject to the appropriate business tax under Chapter 5.04 through Chapter 5.08 or any other Chapter or Title as determined by the Tax Collector.

M. "Nursery" means a facility or part of a facility that is used only for producing clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

N. "Person" means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, whether organized as a nonprofit or for-profit entity, and includes the plural as well as the singular number.

O. "Sale" means and includes any sale, exchange, or barter.

P. "State" means the State of California.

Q. "State license," "license," or "registration" means a state license issued pursuant to California Business & Professions Code Sections 19300, et seq. or other applicable state law.

R. "Tax Collector" means the Finance Director of the Town of Mammoth Lakes or his or her designee.

S. "Testing Laboratory" means a cannabis business that (i) offers or performs tests of cannabis or cannabis products, (ii) offers no service other than such tests, (iii) sells no products, excepting only testing supplies and materials, (iv) is accredited by an accrediting body that is independent from all other persons involved in the cannabis industry in the state and (v) is registered with the State Department of Public Health.

T. "Town" means the Town of Mammoth Lakes, a municipal corporation of the state of California, in its present incorporation form or in any later reorganized, consolidated, enlarged or reincorporated form.

#### 5.42.050 Tax imposed.

A. Beginning July 1, 2018, or 10 days after certification of the result of the election adopting this ordinance, whichever is later, there is imposed upon each cannabis business a cannabis business tax regardless if the business has been issued a permit to operate lawfully in the Town or is operating unlawfully.

B. The initial rate of the cannabis business tax shall be as follows:

1. For every cannabis business engaged in commercial cannabis cultivation in the Town: Two percent (2%) of gross receipts.
2. For every cannabis business engaged in the operation of a testing laboratory: One percent (1%) of gross receipts.
3. For every cannabis business engaged in the retail sales of cannabis as a retailer (dispensary) or non-store front retailer (delivery) or microbusiness (retail sales): Four percent (4%) of gross receipts.
4. For every cannabis business engaged in cannabis distribution: Two percent (2%) of gross receipts.
5. For every cannabis business engaged in cannabis manufacturing, processing, or operating as a microbusiness (non-retail), or any other type of cannabis business not described in Section (B) (1), (2), (3) or (4): Two percent (2%) of gross receipts.

C. The Town Council may, by resolution or ordinance, adjust the rate of the cannabis business tax. However, in no event may the Town Council set any adjusted rate that exceeds the maximum rate calculated pursuant to Subdivision (D) of this Section for the date on which the adjusted rate will commence, nor shall the Town Council set a minimum tax rate for any business described in Section (B) less than 1% of gross receipts.

D. The Town Council shall review the cannabis business tax on an annual basis as part of the budget adoption process and may, by resolution, increase the tax rates by up to 1% each year, not to exceed a maximum rate of 8% for retail sales and 4% for all other cannabis businesses.

#### 5.42.060 Reporting and remittance of tax.

A. The cannabis business tax imposed by this Chapter shall be paid, in arrears, on a monthly basis. The tax due for each month shall be based on the gross receipts for the month.

B. Each person owing cannabis business tax for a month shall, no later than the last day of the month following the close of the month, file with the Tax Collector a statement of the tax owed for that month and the basis for calculating that tax. The Tax Collector may require that the statement be submitted on a form prescribed by the Tax Collector. The tax for each month shall be due and payable on that same date as the statement for the month is due.

C. Upon cessation of a cannabis business, tax statements and payments shall be immediately due for all months up to the month during which cessation occurred.

D. The Tax Collector may, at his or her discretion, establish shorter report and payment periods for any taxpayer as the Tax Collector deems necessary to ensure collection of the tax. The Tax Collector may also require that a deposit, to be applied against the taxes for a calendar quarter, be made by a taxpayer at the beginning of that calendar quarter. In no event shall the deposit required by the Tax Collector exceed the tax amount he or she projects will be owed by the taxpayer for the calendar quarter. The Tax Collector may require that a taxpayer make payments via a cashier's check, money order, wire transfer, or similar instrument.

#### 5.42.070 Payments and communications – timely remittance.

Taxes collected from a cannabis business, which are not remitted to the Tax Collector, or postmarked, on or before the due dates provided in the ordinance codified in this chapter are delinquent. Should the due date occur on a Saturday, Sunday, or Town holiday, the return may be postmarked on the first regular working day following a Saturday/Sunday or Town holiday.

#### 5.42.080 Notice not required by the Town.

The Town may as a courtesy send a tax notice to a cannabis business for which payment of taxes is delinquent. However, the Tax Collector is not required to send a delinquency or other notice or bill to any person subject to the provisions of this Chapter. Failure to send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this Chapter.

#### 5.42.090 Payment Delinquency.

A. Original Delinquency. Any operator who fails to pay any tax or file any return imposed by this chapter within the time required shall pay, in addition to such tax and any interest such tax may accrue, an original delinquency penalty of ten dollars (\$10) or fifteen percent (15%) of the amount of the tax, whichever



dollar amount is greater; provided, however, that any operator who has not been late in paying any tax imposed by this chapter or late filing any return within the preceding three (3) calendar years shall, upon application of the operator to the tax collector within fifteen (15) days after the date such tax first became due, pay an original delinquency penalty of ten dollars (\$10) or a total of one percent (1%) per day of the amount of tax due for each day such tax is delinquent, whichever dollar amount is greater, up to fifteen percent (15%). Every penalty imposed, and such interest as accrues under the provisions of this chapter, shall become part of the tax required to be paid. Interest shall accrue on all unpaid taxes until paid.

B. Continued Delinquency. Any operator who fails to pay any delinquent tax, penalties and interest on or after the next business day of the following return period due date, shall pay an additional delinquency penalty, over and above that provided in paragraph A, of ten dollars (\$10) or fifteen percent (15%) of the amount of the tax, penalties and interest then due, whichever is greater.

#### **5.42.100 Refunds.**

A. No refund shall be made of any tax collected pursuant to this Chapter, except as provided in Section 5.42.120.

B. No refund of any tax collected pursuant to this Chapter shall be made because of the discontinuation, dissolution, or other termination of a business.

C. Whenever the amount of any cannabis business tax, penalty or interest has been overpaid, paid more than once, or has been erroneously collected or received by the Town under this Chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the Tax Collector within one (1) year of the date the tax was originally due and payable.

D. The Tax Collector, his or her designee or any other Town officer charged with the administration of this Chapter shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of claimant's books and business records after request by the Tax Collector to do so.

E. In the event that the cannabis business tax was erroneously paid, and the error is attributable to the Town, the Town shall refund the amount of tax erroneously paid up to one (1) year from when the error was identified.

#### **5.42.110 Personal Cultivation Not Taxed.**

The provisions of this Chapter shall not apply to personal cannabis cultivation that meets the definition of personal cultivation under State law and is consistent with the maximum number of living cannabis plants allowed per single private residence specified in Title 17 of the Town's Municipal Code and Section 11362.2 of the California Health and Safety Code. This Chapter shall not apply to personal use of cannabis that is specifically exempted from state licensing requirements, that meets the definition of personal use or equivalent terminology under state law, and for which the individual receives no compensation whatsoever related to that personal use.

#### **5.42.120 Administration of the tax.**

A. It shall be the duty of the Tax Collector to collect the taxes, penalties, fees, and perform the duties required by this Chapter.

B. For purposes of administration and enforcement of this Chapter generally, the Tax Collector may from time to time promulgate such administrative interpretations, rules, and procedures consistent with the purpose, intent, and express terms of this Chapter as he or she deems necessary to implement or clarify such provisions or aid in enforcement.

C. The Tax Collector may take such administrative actions as needed to administer the tax, including but not limited to:

1. Provide to all cannabis business taxpayers forms for the reporting of the tax;
2. Provide information to any taxpayer concerning the provisions of this Chapter;
3. Receive and record all taxes remitted to the Town as provided in this Chapter;
4. Maintain records of taxpayer reports and taxes collected pursuant to this Chapter;
5. Assess penalties and interest to taxpayers pursuant to this Chapter;
6. Determine amounts owed and enforce collection pursuant to this Chapter.

#### **5.42.130 Appeal procedure.**

Any taxpayer aggrieved by any decision of the Tax Collector with respect to the amount of tax, interest, penalties and fees, if any, due under this Chapter

may appeal to the Town Council by filing a notice of appeal with the Town Clerk within fifteen (15) days of the serving or mailing of the determination of tax due. The Town Clerk, or his or her designee, shall fix a time and place for hearing such appeal, and the Town Clerk, or his or her designee, shall give notice in writing to such operator at the last known place of address. The finding of the Town Council shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this Chapter for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of the notice.

#### **5.42.140 Enforcement - action to collect.**

Any taxes, penalties and/or fees required to be paid under the provisions of this Chapter shall be deemed a debt owed to the Town. Any person owing money to the Town under the provisions of this Chapter shall be liable in an action brought in the name of the Town for the recovery of such debt. The provisions of this Section shall not be deemed a limitation upon the right of the Town to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the tax, penalties and/or fees imposed by this Chapter or the failure to comply with any of the provisions of this Chapter.

#### **5.42.150 Apportionment.**

If a business subject to the tax is operating both within and outside the Town, it is the intent of the Town to apply the cannabis business tax so that the measure of the tax fairly reflects the proportion of the taxed activity actually carried on in the Town. To the extent federal or state law requires that any tax due from any taxpayer be apportioned, the taxpayer may indicate said apportionment on his or her tax return. The Tax Collector may promulgate administrative procedures for apportionment as he or she finds useful or necessary.

#### **5.42.160 Constitutionality and legality.**

This tax is intended to be applied in a manner consistent with the United States and California Constitutions and state law. None of the tax provided for by this Chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violation of the equal protection or due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution or state law. If a person believes that the tax, as applied to him or her, is impermissible under applicable law, he or she may request that the Tax Collector release him or her from the obligation to pay the impermissible portion of the tax. Pursuant to Article XIII B of the California Constitution, the appropriation limit for the Town is hereby increased to the maximum extent over the maximum period of time allowed under law by the amount of the revenues generated by the tax imposed by this Chapter.

#### **5.42.170 Audit and examination of premises and records.**

A. For the purpose of ascertaining the amount of cannabis business tax owed or verifying any representations made by any taxpayer to the Town in support of his or her tax calculation, the Tax Collector shall have the power to inspect any location where commercial cannabis cultivation occurs and to audit and examine all books and records (including, but not limited to bookkeeping records, state and federal income tax returns, and other records relating to the gross receipts of the business) of persons engaged in cannabis businesses. In conducting such investigation, the Tax Collector shall have the power to inspect any equipment, such as computers or point of sale machines that may contain such records.

B. It shall be the duty of every person liable for the collection and payment to the Town of any tax imposed by this Chapter to keep and preserve, for a period of at least three (3) years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the Town, which records the Tax Collector or his/her designee shall have the right to inspect at all reasonable times.

#### **5.42.180 Other licenses, permits, taxes, fees or charges.**

A. Nothing contained in this Chapter shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any permit or license required by, under or by virtue of any provision of any other Chapter of this code or any other ordinance or resolution of the Town, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required by, under or by virtue of any other Chapter of this code or any other ordinance or resolution of the Town. Any references made or contained in any other Chapter of this code to any licenses, license taxes, fees, or charges, or to any schedule of license fees, shall be deemed to refer to the licenses, license taxes, fees or charges, or schedule of license fees, provided for in other Chapter of this Code.

B. The Tax Collector may revoke or refuse to renew the Business Tax Certificate required by Chapter 5.04 of this Code for any business that is delinquent in the payment of any tax due pursuant to this Chapter or that fails to make a deposit required by the tax collector pursuant to Section 5.42.060.



**5.42.190 Payment of tax does not authorize unlawful business.**

A. The payment of a cannabis business tax required by this Chapter, and its acceptance by the Town, shall not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this Code and all other applicable state laws.

B. No tax paid under the provisions of this Chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any local or state law.

**5.42.200 Deficiency determinations.**

If the Tax Collector is not satisfied that any statement filed as required under the provisions of this Chapter is correct, or that the amount of tax is correctly computed, he or she may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession within three (3) years of the date the tax was originally due and payable. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a business, a deficiency determination may be made at any time within three (3) years thereafter as to any liability arising from engaging in such business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned in the same manner as notices of assessment are given under Section 5.42.240.

**5.42.210 Failure to report—nonpayment, fraud.**

A. Under any of the following circumstances, the Tax Collector may make and give notice of an assessment of the amount of tax owed by a person under this Chapter at any time:

1. If the person has not filed a complete statement required under the provisions of this Chapter;
2. If the person has not paid the tax due under the provisions of this Chapter;
3. If the person has not, after demand by the Tax Collector, filed a corrected statement, or furnished to the Tax Collector adequate substantiation of the information contained in a statement already filed, or paid any additional amount of tax due under the provisions of this Chapter; or
4. If the Tax Collector determines that the nonpayment of any business tax due under this Chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to penalties and interest otherwise stated in this Chapter and any other penalties allowed by law.

B. The notice of assessment shall separately set forth the amount of any tax known by the Tax Collector to be due or estimated by the Tax Collector, after consideration of all information within the Tax Collector's knowledge concerning the business and activities of the person assessed, to be due under each applicable section of this Chapter, and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment.

**5.42.220 Tax assessment - notice requirements.**

The notice of assessment shall be served upon the person either by personal delivery, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the Tax Collector for the purpose of receiving notices provided under this Chapter; or, should the person have no address registered with the Tax Collector for such purpose, then to such person's last known address. For the purposes of this Section, a service by mail is complete at the time of deposit in the United States mail.

**5.42.230 Tax assessment - hearing, application and determination.**

Within fifteen (15) days after the date of service, the person may apply in writing to the Tax Collector for a hearing on the assessment. If application for a hearing before the Town is not made within the time herein prescribed, the tax assessed by the Tax Collector shall become final and conclusive. Within thirty (30) days of the receipt of any such application for hearing, the Tax Collector shall cause the matter to be set for hearing before him or her no later than ninety (90) days after the receipt of the application, unless a later date is agreed to by the Tax Collector and the person requesting the hearing. Notice of such hearing shall be given by the Tax Collector to the person requesting such hearing not later than five (5) days prior to such hearing. At such hearing, said applicant may appear and offer evidence why the assessment as made by the Tax Collector should not be confirmed and fixed as the tax due. After such hearing, the Tax Collector shall determine and reassess the proper tax to be charged and shall give written notice to the person in the manner prescribed in Section 5.42.240 for giving notice of assessment.

**5.42.240 Conviction for violation - taxes not waived.**

The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this Chapter or of any state law requiring the payment of all taxes.

**5.42.250 Violation deemed misdemeanor.**

Any person violating any of the provisions of this Chapter shall be guilty of a misdemeanor.

**5.42.260 Severability.**

If any provision of this Chapter, or its application to any person or circumstance, is determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Chapter or the application of this Chapter to any other person or circumstance and, to that end, the provisions hereof are severable.

**5.42.270 Remedies cumulative.**

All remedies and penalties prescribed by this Chapter or which are available under any other provision of the Mammoth Lakes Municipal Code and any other provision of law or equity are cumulative. The use of one or more remedies by the Town shall not bar the use of any other remedy for the purpose of enforcing the provisions of this Chapter.

**5.42.280 Amendment or repeal.**

This Chapter may be repealed or amended by the Town Council without a vote of the people to the extent allowed by law. However, as required by Article XIII C of the California Constitution, voter approval is required for any amendment that would increase the rate of any tax levied pursuant to this Chapter. The people of the Town of Mammoth Lakes affirm that the following actions shall not constitute an increase of the rate of a tax:

- A. The restoration of the rate of the tax to a rate that is no higher than that set by this Chapter, if the Town Council has acted to reduce the rate of the tax;
- B. An action that interprets or clarifies the methodology of the tax, or any definition applicable to the tax, so long as interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the language of this Chapter; or
- C. The collection of the tax imposed by this Chapter even if the Town had, for some period of time, failed to collect the tax.

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Town Council hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

SECTION 3. CEQA REQUIREMENTS. This Ordinance is exempt from review under the California Environmental Quality Act, because it can be seen with certainty that there is no possibility that the enactment of this Ordinance would have a significant effect on the environment and because the Ordinance involves the approval of government revenues to fund existing services. It does not make any commercial activity lawful, nor commit the Town to funding any particular activity.

It is hereby certified that this Ordinance was approved and adopted by the People of the Town of Mammoth Lakes at the Town's June 5, 2018 statewide election.

s/ John Wentworth  
John Wentworth, Mayor

ATTEST:

s/ Jamie Gray  
Town Clerk



**TOWN ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE C**

Measure C has been placed on the ballot by the Mammoth Lakes Town Council. If approved by a majority of those voting, it would add a new Chapter 5.42 to the Mammoth Lakes Municipal Code, pertaining to taxation of cannabis-related businesses. Specifically, Measure C would establish initial tax rates of 1% of gross receipts for cannabis testing laboratories; 2% of gross receipts for businesses engaged in cannabis cultivation, distribution, manufacturing, processing, operation as a non-retail cannabis microbusiness, or any type of cannabis business not fitting into another category; and 4% of gross receipts for businesses engaged in retail cannabis sales, either in a store or through delivery to consumers, or operating as a retail sales microbusiness. Measure C would specifically exempt from taxation personal cannabis cultivation that complies with the limits set forth in state law.

Measure C would require the Town Council to review the tax rates annually. As part of that review, Measure C would allow the Town Council to reduce these tax rates to as low as 1%, or to increase the tax rates by no more than 1% each year to a maximum of 8% for retail sales and 4% for all other cannabis businesses. The revenues generated by Measure C could be used for any general Town purpose, such as police, road maintenance, or recreation.

In addition to establishing tax rates, Measure C would adopt related regulatory provisions as part of the new Chapter 5.42. These include definitions, requirements for the reporting and remission of the tax, penalties for late payment, refunds for overpayments, authority for the Town to conduct audits of cannabis businesses, and an appeal procedure for cannabis businesses regarding their tax assessments. Measure C would allow the Town Council to amend any of its regulatory provisions, but any increases in the tax rates or expansion of the tax would require future voter approval.

**Argument in Favor of Measure C**

On June 8, 2010, the voters of Mammoth Lakes approved Measure M, which allowed for two medical marijuana cooperatives to operate within the Town of Mammoth Lakes. Measure M did not include any provisions for the Town to collect tax revenue on these businesses. The costs for the enforcement and management of Measure M have been borne by incidental fees imposed by the Town and by the taxpayers of Mammoth Lakes.

In 2016, the voters of the State of California approved Proposition 64, which legalized marijuana for personal use, and in January 2018, Proposition 64 went into effect, allowing for the sale and taxation of recreational marijuana throughout the State of California. The Town of Mammoth Lakes has approved marijuana and cannabis regulations consistent with Proposition 64, but more importantly, the Town's regulations are consistent with the values, desires, and needs of our community.

On February 21, 2018, the Town Council voted unanimously to place "Measure C: The Cannabis Business Tax Ordinance" on the June 5, 2018 ballot to provide Mammoth Lakes voters the opportunity to impose a gross receipts tax on cannabis businesses that operate consistent with the Town's new cannabis regulations. With the voters' approval, Measure C will be imposed on cannabis business activities including retailing, wholesaling, cultivating, transporting, distributing, manufacturing, processing, packaging, delivering, and testing of cannabis products for medical or recreational use.

Measure C will provide new revenue for the Town that can be used for any legal municipal purpose, including public safety and law enforcement. It is endorsed unanimously by the Town Council, members of the local marijuana and cannabis industry, and will support and maintain essential services for our Town. Please vote YES for Measure C: The Mammoth Lakes Cannabis Business Tax Ordinance.

- s/ John Wentworth, Town Council – Mayor
- s/ Cleland Hoff, Town Council – Mayor Pro Tem
- s/ Bill Sauser, Town Council
- s/ Don Wright Jr., Owner – Mammoth Green
- s/ Robert Calvert, President – Mammoth Lakes Wellness



**MEASURE D**

**AN ORDINANCE OF THE COUNTY OF MONO, CALIFORNIA ADDING CHAPTER 3.30 (CANNABIS BUSINESS TAX) TO TITLE 3 OF THE MONO COUNTY CODE SUBJECT TO VOTER APPROVAL AND ENACTMENT PURSUANT TO ELECTIONS CODE SECTION 9104 AND ARTICLE XIII C OF THE CALIFORNIA CONSTITUTION**

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO ORDAINS that:**

SECTION 1. CODE AMENDMENT. Subject to voter approval and enactment of this ordinance pursuant to Elections Code Section 9104 and Article XIII C of the California Constitution, Chapter 3.30 of Title 3 shall be added to the Mono County Code to read as follows:

**CHAPTER 3.30  
CANNABIS BUSINESS TAX**

**Sections:**

- 3.30.010 Title.
- 3.30.020 Authority and Purpose.
- 3.30.030 Intent.
- 3.30.040 Definitions.
- 3.30.050 Tax imposed.
- 3.30.060 Reporting and remittance of tax.
- 3.30.070 Payments and communications –timely remittance.
- 3.30.080 Payment – when taxes deemed delinquent.
- 3.30.090 Notice not required by County.
- 3.30.100 Penalties and interest.
- 3.30.110 Refunds and credits.
- 3.30.120 Refunds and procedures.
- 3.30.130 Personal cultivation not taxed.
- 3.30.140 Administration of the tax.
- 3.30.150 Appeal procedure.
- 3.30.160 Enforcement –action to collect.
- 3.30.170 Apportionment.
- 3.30.180 Constitutionality and legality.
- 3.30.190 Audit and examination of premises and records.
- 3.30.200 Other licenses, permits, taxes or charges.
- 3.30.210 Payment of tax does not authorize unlawful business.
- 3.30.220 Deficiency determinations.
- 3.30.230 Failure to report – nonpayment, fraud.
- 3.30.240 Tax assessment –notice requirements.
- 3.30.250 Tax assessment – hearing, application, and determination.
- 3.30.260 Relief from taxes-disaster relief.
- 3.30.270 Conviction for violation – taxes not waived.
- 3.30.280 Violation deemed misdemeanor.
- 3.30.290 Severability.
- 3.30.300 Remedies cumulative.
- 3.30.310 Amendment or repeal.

**3.30.010 Title.**

This ordinance shall be known as the Cannabis Business Tax Ordinance.

**3.30.020 Authority and Purpose.**

The purpose of this Ordinance is to adopt a tax, for revenue purposes, pursuant to Sections 37101 and 37100.5 of the California Government Code, upon Cannabis Businesses that engage in business in the County. The Cannabis Business Tax is levied based upon business gross receipts and square footage of plant canopy. It is not a sales and use tax, a tax upon income, or a tax upon real property.

The Cannabis Business Tax is a general tax enacted solely for general governmental purposes of the County and not for specific purposes. All of the proceeds from the tax imposed by this Chapter shall be placed in the County's general fund and be available for any legal County purpose.

**3.30.030 Intent.**

The intent of this Ordinance is to levy a tax on all Cannabis Businesses that operate in the County, regardless of whether such business would have been legal at the time this Ordinance was adopted. Nothing in this Ordinance shall be interpreted to authorize or permit any business activity that would not otherwise be legal or permissible under laws applicable to the activity at the time the activity is undertaken.

**3.30.040 Definitions.**

The following words and phrases shall have the meanings set forth below when used in this Chapter:

A. "Business" shall include all activities engaged in or caused to be engaged in within the unincorporated area of the County, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.

B. "Cannabis" means all parts of the plant Cannabis sativa Linnaeus, Cannabis indica, or Cannabis ruderalis, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" also means marijuana as defined by Section 11018 of the California Health and Safety Code and is not limited to medical cannabis.

C. "Cannabis product" means raw cannabis that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, an edible product, or a topical product. "Cannabis product" also means marijuana products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medical cannabis products.

D. "Canopy" means all areas occupied by any portion of a cannabis plant whether contiguous or noncontiguous on any one site. When plants occupy multiple horizontal planes (as when plants are placed on shelving above other plants) each plane shall be counted as a separate canopy area.

E. "Cannabis business" means any business activity involving cannabis, including but not limited to cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing, packaging, delivering, testing, dispensing, retailing and wholesaling of cannabis, of cannabis products or of ancillary products and accessories, whether or not carried on for gain or profit.

F. "Cannabis business tax" or "business tax," means the tax due pursuant to this Chapter for engaging in cannabis business in the unincorporated area of the County.

G. "Commercial cannabis cultivation" means cultivation in the course of conducting a cannabis business.

H. "County permit" means a permit issued by the County to a person to authorize that person to operate or engage in a cannabis business.

I. "Cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis and includes, but is not limited to, the operation of a nursery.

J. "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission, barter or any other form of compensation.

K. "Engaged in business as a cannabis business" means the commencing, conducting, operating, managing or carrying on of a cannabis business, whether done as owner, or by means of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the unincorporated area of the County or coming into the unincorporated area of the County from an outside location to engage in such activities. A person shall be deemed engaged in business within the unincorporated area of the County if:

1. Such person or person's employee maintains a fixed place of business within the unincorporated area of the County for the benefit or partial benefit of such person;
2. Such person or person's employee owns or leases real property within the unincorporated area of the County for business purposes;
3. Such person or person's employee regularly maintains a stock of tangible personal property in the unincorporated area of the County for sale in the ordinary course of business;
4. Such person or person's employee regularly conducts solicitation of business within the unincorporated area of the County; or
5. Such person or person's employee performs work or renders services in the unincorporated area of the County.

The foregoing specified activities shall not be a limitation on the meaning of "engaged in business."

L. "Evidence of doing business" means evidence such as, without limitation, use of signs, circulars, cards or any other advertising media, including the use of internet or telephone solicitation, or representation to a government agency or to the public that such person is engaged in a cannabis business in the unincorporated area of the County.

M. "Fiscal year" means July 1 through June 30 of the following calendar year.

N. "Gross Receipts," except as otherwise specifically provided, means, whether designated a sales price, royalty, rent, commission, dividend, or other designation, the total amount (including all receipts, cash, credits and property of any kind or nature) received or payable for sales of goods, wares or merchandise or for the performance of any act or service of any nature



for which a charge is made or credit allowed (whether such service, act or employment is done as part of or in connection with the sale of goods, wares, merchandise or not), without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever. However, the following shall be excluded from Gross Receipts:

1. Cash discounts where allowed and taken on sales;
2. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
3. Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;
4. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer's business;
5. Cash value of sales, trades or transactions between departments or units of the same business;
6. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible; provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;
7. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded when in excess of one dollar;
8. Amounts collected for others where the business is acting as an agent or trustee and to the extent that such amounts are paid to those for whom collected. These agents or trustees must provide the finance department with the names and the addresses of the others and the amounts paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustees.

O. "Lighting" means a source of light that is primarily used for promoting the biological process of plant growth. Lighting does not include sources of light that primarily exist for the safety or convenience of staff or visitors to the facility, such as emergency lighting, walkway lighting, or light admitted via small skylights, windows or ventilation openings.

P. "Nursery" means a facility or part of a facility that is used only for producing clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

Q. "Person" means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, whether organized as a nonprofit or for-profit entity, and includes the plural as well as the singular number.

R. "Sale" means and includes any sale, exchange, or barter.

S. "State" means the State of California.

T. "State license," "license," or "registration" means a state license issued pursuant to California Business & Professions Code Sections 19300, et seq. or other applicable state law.

U. "Tax Administrator" means the Finance Director of the County of Mono or his or her designee.

V. "Testing Laboratory" means a cannabis business that (i) offers or performs tests of cannabis or cannabis products, (ii) offers no service other than such tests, (iii) sells no products, excepting only testing supplies and materials, (iv) is accredited by an accrediting body that is independent from all other persons involved in the cannabis industry in the state and (v) is registered with the State Department of Public Health.

### 3.30.050 Tax imposed.

A. Beginning July 1, 2018, there is imposed upon each person who is engaged in business as a cannabis business a cannabis business tax regardless if the business has been issued a permit to operate lawfully in the unincorporated area of the County or is operating unlawfully.

B. The initial rate of the cannabis business tax shall be as follows:

1. For every person who is engaged in commercial cannabis cultivation in the unincorporated area of the County:

- a. Two dollars (\$2.00) annually per square foot of canopy space in a facility that uses exclusively artificial lighting.
- b. One dollar and fifty cents (\$1.50) annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting.
- c. Fifty cents (\$.50) annually per square foot of canopy space in a facility that uses no artificial lighting.
- d. Fifty cents (\$.50) annually per square foot of canopy space for any nursery.

For purposes of this subdivision (B), the square feet of canopy space for a business shall be rebuttably presumed to be the maximum square footage of canopy allowed by the business's County permit for commercial cannabis cultivation, or, in the absence of a County permit, the square footage shall be the maximum square footage of canopy for commercial cannabis cultivation allowed by the state license type. Should a County permit be issued to a business which cultivates only for certain months of the year, the County shall prorate the tax as to sufficiently reflect the period in which cultivation is occurring at the business. In no case shall canopy square footage which is authorized by the County commercial cannabis permit but not utilized for cultivation be deducted for the purpose of determining the tax for cultivation, unless the Tax Administrator is informed in writing and authorizes such reduction for the purpose of relief from the tax prior to the period for which the space will not be used, that such space will not be used.

2. For every person who engages in the operation of a testing laboratory: one percent (1%) of gross receipts.
3. For every person who engages in the retail sales of cannabis as a retailer (dispensary) or non-store front retailer (delivery) or microbusiness (retail sales): Four percent (4%) of gross receipts.
4. For every person who engages in a cannabis distribution business: two percent (2%) of gross receipts.
5. For every person who engages in a cannabis manufacturing, processing, or microbusiness (non-retail), or any other type of cannabis business not described in Section (B) (1), (2), (3) or (4): Two and half percent (2.5%) of gross receipts.

C. The County Board of Supervisors may, by resolution or ordinance, adjust the rate of the cannabis business tax. However, in no event may the County Board of Supervisors set any adjusted rate that exceeds the maximum rate calculated pursuant to Subdivision (D) of this Section for the date on which the adjusted rate will commence.

D. The maximum rate shall be calculated as follows:

1. For every person who is engaged in commercial cannabis cultivation in the unincorporated area of the County:

- a. Through June 30, 2021, the maximum rate shall be:
  - i. Three dollars (\$3.00) annually per square foot of canopy space in a facility that uses exclusively artificial lighting.
  - ii. Two dollars (\$2.50) annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting.
  - iii. One dollar (\$1.50) annually per square foot of canopy space in a facility that uses no artificial lighting.
  - iv. One dollar (\$1.00) annually per square foot of canopy space for any nursery.

b. On July 1, 2021 and on each July 1 thereafter, the maximum annual tax rate per square foot of each type of canopy space shall increase by the percentage change between January of the calendar year prior to such increase and January of the calendar year of the increase in the Consumer Price Index ("CPI") for all urban consumers in the Western Region as published by the United States Government Bureau of Labor Statistics. However, no CPI adjustment resulting in a decrease of any tax imposed by this subsection shall be made nor shall the total amount of the tax exceed the maximum rates set forth in this Subsection (D).

2. For every person who engages in the operation of a testing laboratory, the maximum tax rate shall not exceed two and a half





percent (2.5%) of gross receipts.

3. For every person who engages in the retail sales of cannabis as a retailer (dispensary) or non-store front retailer (delivery business), or microbusiness (retail sales activity) the maximum tax rate shall not exceed eight percent (8%) of gross receipts.
4. For every person who engages in a cannabis distribution business, the maximum tax rate shall not exceed four percent (4%) of gross receipts.
5. For every person who engages in a cannabis manufacturing, processing, or microbusiness (non-retail activity) or any other type of cannabis business not described in Section (D) (1), (2), (3) or (4), the maximum tax rate shall not exceed four percent (4%) of gross receipts.

### 3.30.060 Reporting and remittance of tax.

A. The cannabis business tax imposed by this Chapter shall be paid, in arrears, on a quarterly basis. For commercial cannabis cultivation, the tax due for each calendar quarter shall be based on the square footage of the business's canopy space during the quarter and the rate shall be 25% of the applicable annual rate. For all other cannabis businesses activities, the tax due for each calendar quarter shall be based on the gross receipts for the quarter.

B. Each person owing cannabis business tax for a calendar quarter shall, no later than the last day of the month following the close of the calendar quarter, file with the tax administrator a statement of the tax owed for that calendar quarter and the basis for calculating that tax. The Tax Administrator may require that the statement be submitted on a form prescribed by the Tax Administrator. The tax for each calendar quarter shall be due and payable on that same date as the statement for the calendar quarter is due.

C. Upon cessation of a cannabis business, tax statements and payments shall be immediately due for all calendar quarters up to the calendar quarter during which cessation occurred.

D. The Tax Administrator may, at his or her discretion, establish shorter report and payment periods for any taxpayer as the Tax Administrator deems necessary to ensure collection of the tax. The Tax Administrator may also require that a deposit, to be applied against the taxes for a calendar quarter, be made by a taxpayer at the beginning of that calendar quarter. In no event shall the deposit required by the Tax Administrator exceed the tax amount he or she projects will be owed by the taxpayer for the calendar quarter. The Tax Administrator may require that a taxpayer make payments via a cashier's check, money order, wire transfer, or similar instrument.

E. For purposes of this section, the square feet of canopy space for a business shall be rebuttably presumed to be no less than the maximum square footage of canopy allowed by the business's County permit for commercial cannabis cultivation, or, in the absence of a County permit, the square footage shall be the maximum square footage of canopy for commercial cannabis cultivation allowed by the state license type. In no case shall canopy square footage which is authorized by the permit or license but not utilized for cultivation be excluded from taxation unless the Tax Administrator is informed in writing, prior to the period for which the space will not be used, that such space will not be used.

### 3.30.070 Payments and communications – timely remittance.

Whenever any payment, statement, report, request or other communication is due, it must be received by the Tax Administrator on or before the final due date. A postmark will not be accepted as timely remittance. If the due date would fall on a Saturday, Sunday or a holiday, the due date shall be the next regular business day on which the County is open to the public.

### 3.30.080 Payment - when taxes deemed delinquent.

Unless otherwise specifically provided under other provisions of this Chapter, the taxes required to be paid pursuant to this Chapter shall be deemed delinquent if not received by the Tax Administrator on or before the due date as specified in Sections 3.30.060 and 3.30.070.

### 3.30.090 Notice not required by the County.

The County may as a courtesy send a tax notice to the business. However, the Tax Administrator is not required to send a notice of assessment pursuant to Section 3.30.240, a notice of delinquency pursuant to Section 3.30.220, or any other tax notice or bill to any person subject to the provisions of this Chapter. Failure to send any tax notice or bill shall not affect the validity of any tax or penalty due under the provisions of this Chapter.

### 3.30.100 Penalties and interest.

A. Any person who fails or refuses to pay any cannabis business tax required to be paid pursuant to this Chapter on or before the due date shall pay penalties and interest as follows:

1. A penalty equal to ten percent (10%) of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at the rate of one percent (1.0%) per month.
2. If the tax remains unpaid for a period exceeding one calendar month beyond the due date, an additional penalty equal to twenty-five percent (25%) of the amount of the tax, plus interest at the rate of one percent (1.0%) per month on the unpaid tax and on the unpaid penalties.
3. Interest shall be applied at the rate of one percent (1.0%) per month on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.

B. Whenever a check or electronic payment is submitted in payment of a cannabis business tax and the payment is subsequently returned unpaid by the bank for any reason, the taxpayer will be liable for the tax amount due plus any fees, penalties and interest as provided for in this Section, and any other amount allowed under state law.

### 3.30.110 Refunds and credits.

A. No refund shall be made of any tax collected pursuant to this Chapter, except as provided in Section 3.30.120.

B. No refund of any tax collected pursuant to this Chapter shall be made because of the discontinuation, dissolution, or other termination of a business.

### 3.30.120 Refunds and procedures.

A. Whenever the amount of any cannabis business tax, penalty or interest has been overpaid, paid more than once, or has been erroneously collected or received by the County under this Chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the Tax Administrator within one (1) year of the date the tax was originally due and payable.

B. The Tax Administrator, his or her designee or any other County officer charged with the administration of this Chapter shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of claimant's books and business records after request by the Tax Administrator to do so.

C. In the event that the cannabis business tax was erroneously paid, and the error is attributable to the County, the County shall refund the amount of tax erroneously paid up to one (1) year from when the error was identified.

### 3.30.130 Personal Cultivation Not Taxed.

The provisions of this Chapter shall not apply to personal cannabis cultivation as defined in the "Medicinal and Adult Use Cannabis Regulation and Safety Act". This Chapter shall not apply to personal use of cannabis that is specifically exempted from state licensing requirements, that meets the definition of personal use or equivalent terminology under state law, and for which the individual receives no compensation whatsoever related to that personal use.

### 3.30.140 Administration of the tax.

A. It shall be the duty of the Tax Administrator to collect the taxes, penalties, fees, and perform the duties required by this Chapter.

B. For purposes of administration and enforcement of this Chapter generally, the Tax Administrator may from time to time promulgate such administrative interpretations, rules, and procedures consistent with the purpose, intent, and express terms of this Chapter as he or she deems necessary to implement or clarify such provisions or aid in enforcement.

C. The Tax Administrator may take such administrative actions as needed to administer the tax, including but not limited to:

1. Provide to all cannabis business taxpayers forms for the reporting of the tax;
2. Provide information to any taxpayer concerning the provisions of this Chapter;
3. Receive and record all taxes remitted to the County as provided in this Chapter;
4. Maintain records of taxpayer reports and taxes collected pursuant to this Chapter;
5. Assess penalties and interest to taxpayers pursuant to this Chapter;
6. Determine amounts owed and enforce collection pursuant to this Chapter.



**3.30.150 Appeal procedure.**

Any taxpayer aggrieved by any decision of the Tax Administrator with respect to the amount of tax, interest, penalties and fees, if any, due under this Chapter may appeal to the County Board of Supervisors by filing a notice of appeal with the Clerk of the Board within thirty (30) days of the serving or mailing of the notice of delinquency pursuant to Section 3.30.220 or notice of assessment pursuant to Section 3.30.240. The Clerk of the Board, or his or her designee, shall fix a time and place for hearing such appeal, and the Clerk of the Board, or his or her designee, shall give notice in writing to such operator at the last known place of address. The finding of the County Board of Supervisors shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this Chapter for service of notice. Any amount found to be due shall be immediately due and payable upon the service of the notice.

**3.30.160 Enforcement - action to collect.**

Any taxes, penalties and/or fees required to be paid under the provisions of this Chapter shall be deemed a debt owed to the County. Any person owing money to the County under the provisions of this Chapter shall be liable in an action brought in the name of the County for the recovery of such debt. The provisions of this Section shall not be deemed a limitation upon the right of the County to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the tax, penalties and/or fees imposed by this Chapter or the failure to comply with any of the provisions of this Chapter.

**3.30.170 Apportionment.**

If a business subject to the tax is operating both within and outside the unincorporated area of the County, it is the intent of the County to apply the cannabis business tax so that the measure of the tax fairly reflects the proportion of the taxed activity actually carried on in the unincorporated area of the County. To the extent federal or state law requires that any tax due from any taxpayer be apportioned, the taxpayer may indicate said apportionment on his or her tax return. The Tax Administrator may promulgate administrative procedures for apportionment as he or she finds useful or necessary.

**3.30.180 Constitutionality and legality.**

This tax is intended to be applied in a manner consistent with the United States and California Constitutions and state law. None of the tax provided for by this Chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violation of the equal protection or due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution or state law. If a person believes that the tax, as applied to him or her, is impermissible under applicable law, he or she may request that the Tax Administrator release him or her from the obligation to pay the impermissible portion of the tax.

**3.30.190 Audit and examination of premises and records.**

A. For the purpose of ascertaining the amount of cannabis business tax owed or verifying any representations made by any taxpayer to the County in support of his or her tax calculation, the Tax Administrator shall have the power to inspect any location where commercial cannabis cultivation occurs and to audit and examine all books and records (including, but not limited to bookkeeping records, state and federal income tax returns, and other records relating to the gross receipts of the business) of persons engaged in cannabis businesses. In conducting such investigation, the tax administrator shall have the power to inspect any equipment, such as computers or point of sale machines, that may contain such records.

B. It shall be the duty of every person liable for the collection and payment to the County of any tax imposed by this Chapter to keep and preserve, for a period of at least four (4) years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the County, which records the Tax Administrator or his/her designee shall have the right to inspect at all reasonable times.

**3.30.200 Other licenses, permits, taxes, fees or charges.**

A. Nothing contained in this Chapter shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any permit or license required by, under or by virtue of any provision of any other Chapter of this Code or any other ordinance or resolution of the County, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required by, under or by virtue of any other Chapter of this code or any other ordinance or resolution of the County. Any references made or contained in any other Chapter of this code to any licenses, license taxes, fees, or charges, or to any schedule of license fees, shall be deemed to refer to the licenses, license taxes, fees or charges, or schedule of license fees, provided for in other Chapter of this Code.

B. The Tax Administrator may revoke or refuse to renew the license required by Chapter 5.04 of this Code, any other Chapter of this Code or any other ordinance or resolution of the County for any business that is delinquent in the payment of any tax due pursuant to this Chapter or that fails to make a deposit required by the tax administrator pursuant to Section 3.30.060.

**3.30.210 Payment of tax does not authorize unlawful business.**

A. The payment of a cannabis business tax required by this Chapter, and its acceptance by the County, shall not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this Code and all other applicable state laws.

B. No tax paid under the provisions of this Chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any local or state law.

**3.30.220 Deficiency determinations.**

If the Tax Administrator is not satisfied that any statement filed as required under the provisions of this Chapter is correct, or that the amount of tax is correctly computed, he or she may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession within three (3) years of the date the tax was originally due and payable. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a business, a deficiency determination may be made at any time within three (3) years thereafter as to any liability arising from engaging in such business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination, a notice of deficiency shall be given to the person concerned in the same manner as notices of assessment are given under Section 3.30.240.

**3.30.230 Failure to report—nonpayment, fraud.**

A. Under any of the following circumstances, the Tax Administrator may make and give notice of an assessment of the amount of tax owed by a person under this Chapter at any time:

- 1. If the person has not filed a complete statement required under the provisions of this Chapter;
- 2. If the person has not paid the tax due under the provisions of this Chapter;
- 3. If the person has not, after demand by the Tax Administrator, filed a corrected statement, or furnished to the Tax Administrator adequate substantiation of the information contained in a statement already filed, or paid any additional amount of tax due under the provisions of this Chapter; or
- 4. If the Tax Administrator determines that the nonpayment of any business tax due under this Chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to penalties and interest otherwise stated in this Chapter and any other penalties allowed by law.

B. The notice of assessment shall separately set forth the amount of any tax known by the Tax Administrator to be due or estimated by the Tax Administrator, after consideration of all information within the Tax Administrator's knowledge concerning the business and activities of the person assessed, to be due under each applicable section of this Chapter, and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment.

**3.30.240 Tax assessment - notice requirements.**

The notice of assessment shall be served upon the person either by personal delivery, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the Tax Administrator for the purpose of receiving notices provided under this Chapter; or, should the person have no address registered with the Tax Administrator for such purpose, then to such person's last known address. For the purposes of this Section, a service by mail is complete at the time of deposit in the United States mail.

**3.30.250 Tax assessment - hearing, application and determination.**

Within thirty (30) days after the date of service of the notice of assessment, the person may apply in writing to the Tax Administrator for a hearing on the assessment. If application for a hearing before the County is not made within the time herein prescribed, the tax assessed by the Tax Administrator shall become final and conclusive. Within thirty (30) days of the receipt of any such application for hearing, the Tax Administrator shall cause the matter to be set for hearing before him or her no later than thirty (30) days after the receipt of the application, unless a later date is agreed to by the Tax Administrator and the person requesting the hearing. Notice of such hearing shall be given by the Tax Administrator to the person requesting such hearing not later than five (5) days prior to such hearing. At such hearing said applicant may appear and offer evidence why the assessment as made by the Tax Administrator should not be confirmed and fixed as the tax due. After such hearing the Tax Administrator shall determine and, if applicable, reassess the proper tax to be charged and shall give written notice to the person in the



manner prescribed in Section 3.30.240 for giving notice of assessment.

**3.30.260 Relief from taxes -disaster relief.**

A. If a Business is unable to comply with any tax requirement due to a disaster, the Business may notify the Tax Administrator of this inability to comply and request relief from the tax requirement;

B. The Tax Administrator, in its sole discretion, may provide written relief from the cannabis business tax requirement for Businesses whose operations have been impacted by a disaster if such tax liability does not exceed five thousand (\$5,000) dollars. If such tax liability is five thousand one (\$5,001) dollars or more than such relief shall only be approved by the County Board of Supervisors;

C. Temporary relief from the cannabis tax may be provided for a reasonable amount of time as determined by the Tax Administrator in order to allow the Business time to recover from the disaster;

D. The Tax Administrator may require that certain conditions be followed in order for a Business to receive temporary relief from the cannabis business tax requirement;

E. A Business shall not be subject to an enforcement action for a violation of a cannabis business requirement in which the licensee has received temporary relief from the tax administrator;

F. For purposes of this section, "disaster" means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.

G. The Business shall notify the Tax Administrator in writing of its request for temporary relief from imposition of the tax requirement pursuant to subsection (A) of this Section. The request shall clearly indicate why relief is requested, the time period for which the relief is requested, a description of the disaster justifying relief, and the reasons relief is needed for the specified amount of time;

H. The Business will grant the Tax Administrator access to the location where the Business has been impacted due to a disaster.

**3.30.270 Conviction for violation - taxes not waived.**

The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this Chapter or of any state law requiring the payment of all taxes.

**3.30.280 Violation deemed misdemeanor.**

Any person violating any of the provisions of this Chapter shall be guilty of a misdemeanor.

**3.30.290 Severability.**

If any provision of this Chapter, or its application to any person or circumstance, is determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Chapter or the application of this Chapter to any other person or circumstance and, to that end, the provisions hereof are severable.

**3.30.300 Remedies cumulative.**

All remedies and penalties prescribed by this Chapter or which are available under any other provision of the Mono County Code and any other provision of law or equity are cumulative. The use of one or more remedies by the County shall not bar the use of any other remedy for the purpose of enforcing the provisions of this Chapter.

**3.30.310 Amendment or repeal.**

This Chapter may be repealed or amended by the County Board of Supervisors without a vote of the people to the extent allowed by law. However, as required by Article XIII C of the California Constitution, voter approval is required for any amendment that would increase the rate of any tax levied pursuant to this Chapter. The people of the County of Mono affirm that the following actions shall not constitute an increase of the rate of a tax:

A. The restoration of the rate of the tax to a rate that is no higher than that set by this Chapter, if the County Board of Supervisors has acted to reduce the rate of the tax;

B. An action that interprets or clarifies the methodology of the tax, or any definition applicable to the tax, so long as interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the language of this Chapter; or

C. The collection of the tax imposed by this Chapter even if the County had,

for some period of time, failed to collect the tax.

D. The adjustment of the tax in accordance with the provisions of subdivisions (C) and (D) of Section 3.30.050.

SECTION 2. STATEMENT OF HOW TAX MAY BE SPENT. All revenue from the taxes imposed by Chapter 3.30 of the Mono County Code, including taxes levied on commercial cannabis cultivation, cannabis testing laboratories, retail cannabis sales, cannabis distribution, manufacturing, processing, micro-businesses or any other cannabis business, as listed in Mono County Code Section 3.30.050, shall be spent for unrestricted general revenue purposes.

SECTION 3. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The County Board of Supervisors hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

**PASSED, APPROVED and ADOPTED** this 9<sup>th</sup> day of March, 2018, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

s/ Bob Gardner  
Bob Gardner, Chair of the Board of Supervisors

ATTEST:

s/ Scheereen Dedman  
Clerk of the Board

APPROVED AS TO FORM:

s/ Stacey Simon  
County Counsel



**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE D  
MONO COUNTY CANNABIS BUSINESS TAX  
(A GENERAL TAX)**

**FISCAL IMPACT STATEMENT  
Mono County Cannabis Business Tax  
Measure D**

The Mono County Board of Supervisors proposes "Measure D." Approval of Measure D would, beginning July 1, 2018, impose a tax on each person engaged in a cannabis business, including cultivation, processing, manufacturing, distribution and sale, within the unincorporated area of Mono County (not within the Town of Mammoth Lakes). The tax would not apply to personal cannabis cultivation as defined in the "Medicinal and Adult Use Cannabis Regulation and Safety Act" or to personal use of cannabis that is specifically exempted from state licensing requirements and meets specified criteria. The details of the proposed tax are contained in Ordinance ORD18-02 of the Mono County Board of Supervisors.

The cannabis business tax would be levied on cultivation based upon square footage of plant canopy (including each level of canopy if plants are grown on stacked shelves) and on other cannabis businesses based on gross receipts.

The tax rates for commercial cultivation are as follows:

- \$2.00 annually per square foot of canopy space in a facility that uses exclusively artificial lighting, capped at \$3.00 through June 30, 2021.
- \$1.50 annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting, capped at \$2.50 through June 30, 2021.
- \$.50 annually per square foot of canopy space in a facility that uses no artificial lighting, capped at \$1.50 through June 30, 2021.
- \$.50 annually per square foot of canopy space for any nursery, capped at \$1.00 through June 30, 2021.

On July 1, 2021, and on each following July 1, the maximum annual tax rate per square foot of canopy space would increase by the percentage change between January of the calendar year prior to the increase and January of the calendar year of the increase in the Consumer Price Index ("CPI") for all urban consumers in the Western Region as published by the United States Government Bureau of Labor Statistics.

The tax on non-cultivation commercial cannabis business activity would be as follows:

- Testing laboratory: 1% of gross receipts, not to exceed 2.5%.
- Retail sales of cannabis as a retailer (dispensary) or non-store front retailer (delivery) or microbusiness (retail sales): 4% of gross receipts, not to exceed 8%.
- Cannabis distribution business: 2% of gross receipts, not to exceed 4%.
- Cannabis manufacturing, processing, or microbusiness (non-retail), or any other type of commercial cannabis business: 2.5% of gross receipts, not to exceed 4%.

The Board of Supervisors may, by ordinance or resolution, increase the tax rates for non-cultivation operations from the minimum percentages stated above to the maximum percentages stated above.

The cannabis business tax is a general tax enacted solely for general governmental purposes of Mono County and not for specific purposes. All of the proceeds from the proposed tax would be placed in Mono County's general fund and be available for any legal County purpose.

A "Yes" vote is a vote to approve the imposition of the tax.

A "No" vote is a vote against imposition of the tax.

The measure requires a simple majority vote for approval.

The Mono County Finance Department has prepared the following fiscal impact analysis of the proposed Cannabis Business Tax (CBT).

**Fiscal Impact from County Finance Director:**

This measure would authorize the County of Mono to add Chapter 3.30 to the County Code, imposing a business tax on each person engaged in a cannabis business, including cultivation, processing, manufacturing, distribution and sale, in the unincorporated area of the County. The tax, if approved by voters, is effective beginning July 1, 2018.

Approval of this measure would establish a square footage canopy tax for cultivators and a gross receipts tax for all other operators including testing laboratories, retailers, dispensaries, distributors, manufacturers, processors, and microbusinesses. The measure sets the canopy tax at an initial rate per square foot of canopy allowed by the approved permit between 50 cents to \$2.00 per square foot, depending on whether plants are cultivated outside without an enclosure or inside within an enclosure and the type of lighting in use. The initial rate for the gross receipts tax is set between 1% and 4%, depending on the type of license. The measure sets maximum rates of \$1.00 to \$3.00 per square foot for cultivators and 2.5% to 8% for all other license types. The County Board of Supervisors would have the authority to adjust the rate by resolution or ordinance. Beginning July 1, 2021, the maximum rates in this measure are indexed for inflation.

This ballot measure estimates increasing General Fund revenue from the tax, with these revenues paying for increased General Fund expenditures incurred for administrative costs related to tax collection and additional costs in law enforcement, public health, emergency services and code enforcement associated with the new cannabis industry. The amount of tax revenues, as well as the additional costs, is uncertain because the number of permitted businesses, the size of each cultivator, the amount of gross receipts each business might generate, and the level of additional County services needed is mostly unknown. Several factors influence the amount of revenues including the number and type of licenses issued, the demand for and price of cannabis. If eight operators are permitted, we estimate revenues from this measure may range from \$143,000 to \$330,000. We estimate administrative costs of at least \$20,000, the addition of at least 1.5 new employment positions and costs of additional County services at least \$210,000. If this tax measure does not pass, these costs would be paid for with County tax revenues paid by the existing taxpayers in Mono County.



**ARGUMENT IN FAVOR OF MEASURE D**

This measure would require cannabis (marijuana) businesses operating within unincorporated Mono County to pay taxes that will provide funds to address the impacts created by this new industry. This is not a sales tax or income tax. ONLY cannabis businesses would be subject to the tax.

This Measure applies ONLY OUTSIDE the Town of Mammoth Lakes, in unincorporated Mono County. The Town is proposing a separate measure that would apply within the Town and would not fund County activities.

On November 2016, California voters approved Proposition 64, which legalized the recreational use of cannabis by adults in California. Over 40 cities and counties in California have now enacted taxes on cannabis businesses to address the increased burdens on local agencies' budgets caused by cannabis legalization.

Increased costs are anticipated in law enforcement, public health, emergency services, code compliance, and other areas. The tax would fund increased demands on County services resulting from this new industry, including enforcement actions related to businesses operating illegally within the County. Without this tax, those burdens would be borne by the taxpayers of Mono County.

The tax revenues generated by this measure will also help fund general County services including law enforcement, emergency medical services, public health and environmental protection. If this Measure is adopted, cannabis businesses would be required to contribute funds to address the indirect impacts of the cannabis industry—impacts that can't otherwise be funded through direct fees to these businesses.

A "yes" vote on this Measure ensures cannabis business operators contribute a fair share toward the law enforcement, public health, code compliance, emergency service and other efforts needed to preserve our community character, natural environment, and quality of life in Mono County.

Mono County Board of Supervisors

s/ Bob Gardner  
Bob Gardner, Chair

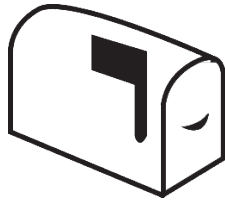
s/ Fred Stump  
Fred Stump, District 2 Supervisor

s/ Stacy Corless  
Stacy Corless, District 5 Supervisor

s/ John Peters  
John Peters, District 4 Supervisor

By the signatures listed above, the Board of Supervisors certifies that this argument is true and correct.





# MAKE YOUR VOTE COUNT

If voting by mail, avoid the most common reasons vote by mail ballots are rejected!

## Missing signatures

Sign your return envelopes to make sure your vote by mail ballot counts.

## Mismatched signatures

Voter's signature must look similar to the signature associated with the voter's registration.

If you can't remember how you signed your registration card, or if your signature has changed, re-register now to update your file. Visit [www.registertovote.ca.gov](http://www.registertovote.ca.gov) or request a paper registration form by calling us at (760) 932-5537.

## Have you moved?

If your mailing address has changed and we have not been notified, you cannot receive your vote by mail ballot. To avoid delays in receiving your vote by mail ballot, please contact us immediately.

## Late ballots

Voted ballots must be returned in person to any polling place or the elections office by 8:00 p.m. on Election Day. Your ballot may also be postmarked on Election Day and received by June 8<sup>th</sup> and it will still count!

## Vote and return your ballot early

Mail your ballot early to ensure it is received in time to be processed.



### VOTE BY MAIL VOTING INFORMATION

**MAY  
21  
2018**

**LAST DAY TO  
REGISTER  
FOR THIS  
ELECTION**

If you moved on or before the date shown and have not registered to vote at your new address, you will not be able to vote at the location shown on the polling place label. Please call the Elections Division at (760) 932-5537 for more information. If you moved after this date, you can use your old address to either vote at the location shown on the polling place label or vote by mail. HOWEVER, you must register at your new address to vote in future elections.

SEPARATE HERE

SEPARATE HERE

FROM:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



26-AV-E230902

The Post Office  
will NOT deliver  
mail without  
a stamp



**DID YOU SIGN YOUR APPLICATION  
AND PRINT YOUR RESIDENCE  
ADDRESS ABOVE YOUR SIGNATURE?**



REGISTRAR OF VOTERS  
PO BOX 237  
BRIDGEPORT CA 93517-0237



SEPARATE HERE

SEPARATE HERE

**MAY  
29  
2018**

**LAST DAY TO  
REQUEST  
VOTE BY MAIL  
BALLOT**

- Sign your request in your own handwriting.
- Submit your request to the Registrar's Office no later than 5 p.m. on the date shown (the 7th day prior to Election Day).
- A vote by mail ballot shall be issued to the requesting voter in person or by mail.

**JUNE  
5  
2018**

**LAST DAY TO  
RETURN  
VOTE BY MAIL  
BALLOT**

Voted ballots must be received in the County Clerk's office or at any polling place within the state no later than 8:00pm on Election Day or be postmarked on or before Election Day and received no later than three days after Election Day to be counted.

**NOTICE TO THE PHYSICALLY HANDICAPPED VOTER**

If the polling place is not designated as accessible to the physically handicapped voter, such voter may request a vote by mail ballot by completing the application on reverse side. A precinct board member may also take a regular ballot to the physically handicapped person at a place as near as possible to the polling place and which is accessible to such person, qualify that person to vote, and return the voted ballot to the polling place. (EC14282). If you are unable to mark your ballot, you may bring up to two people to the the polls to assist you with voting. Si usted no puede marcar la boleta, usted puede llevar hasta dos personas al lugar de votacion para asistirlo a votar.

**PERMANENT VOTE BY MAIL VOTER STATUS**

State law now allows any voter who so requests to be a Permanent Vote by Mail Voter. If you check the Permanent Vote by Mail Voter box on the Application for a Vote by Mail Ballot on reverse side, a vote by mail ballot will automatically be sent to you for future elections. Failure to vote in four consecutive statewide general elections will cancel your Permanent Vote by Mail Voter Status and you will need to reapply. If you have questions concerning the vote by mail ballot please call (760) 932-5537.

ELECTION TO BE HELD: **STATEWIDE DIRECT PRIMARY ELECTION**

From  
REGISTRAR OF VOTERS  
PO BOX 237  
BRIDGEPORT CA 93517  
(760) 932-5537

RETURN SERVICE REQUESTED



NONPROFIT  
U.S. POSTAGE  
PAID  
ProDocumentSolutions

SEPARATE HERE

SEPARATE HERE

POLLING PLACE  
LOCATION:



\* NOTE TO PHYSICALLY  
HANDICAPPED  
VOTERS

\* If an asterisk follows the designation  
of your polling place, it is accessible  
to the physically handicapped.

POSTMASTER  
DELIVER TO:

APPLICATION FOR A VOTE BY MAIL BALLOT

I hereby request a vote by mail ballot for the  
STATEWIDE DIRECT PRIMARY ELECTION  
TUESDAY, JUNE 5, 2018

MAY 29, 2018

LAST DAY APPLICATION MAY BE RECEIVED

BALLOT  
TYPE

1. My residence address is:

2. Please mail my vote by mail ballot to me at this address,  
if different than that shown on label above:

Residence Address

Mailing Address

City State Zip Code

City State Zip Code

3. Daytime telephone

I certify under penalty of perjury under the laws of the State of California that the information on this application is true and correct.

4. SIGN HERE



Signature as registered. Each applicant must sign own signature.

Date

Permanent Vote by Mail Voter. Check here if you wish to become a Permanent Vote by Mail Voter (see information on other side).

SEPARATE HERE

SEPARATE HERE

POLLS OPEN AT 7 A.M. AND CLOSE AT 8 P.M.

TAKE THIS SAMPLE BALLOT TO YOUR POLLING PLACE FOR REFERENCE

NOTICE

If you find that for any reason you will be unable to vote in person on election day, promptly complete and sign the application for a vote by mail ballot printed above and return it to:

Registrar of Voters, PO Box 237, Bridgeport, CA 93517

Your application must reach the office of the Registrar not less than 7 days before the day of election. For further information call:  
(760) 932-5537

ASSISTANCE FOR THE VISUALLY, HEARING, OR SPEECH IMPAIRED

The Secretary of State's Office has a TDD (Telecommunications Device for the Deaf) for registration and election information: 1-800-833-8683 (1-800-TDD-VOTE). For the visually impaired, audio CDs of State Ballot Measures are available from the Registrar of Voters, Elections Division, (760) 932-5537.



MONO COUNTY