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**ORDINANCE NO. 1031**

**MEASURE P**

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF  
LA VERNE, CALIFORNIA REDUCING THE TAX PERCENTAGE AND  
MODERNIZING THE TELECOMMUNICATION PROVISIONS OF THE  
EXISTING UTILITY USER'S TAX**

**THE PEOPLE OF THE CITY OF LA VERNE, CALIFORNIA DO HEREBY  
ORDAIN AS FOLLOWS:**

**SECTION 1.** Sections 3.10.010, 3.10.040, 3.10.075, and 3.10.120 of Chapter 3.10, Title 3 of the La Verne Municipal Code are hereby amended as follows:

**3.10.010 Definitions.**

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter:

A. "Ancillary telecommunication services" shall mean the services that are associated with or incidental to the provision, use or enjoyment of telecommunications services, including but not limited to the following services:

(1) "Conference Bridging Service" shall mean an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. Conference bridging service does not include the telecommunications services used to reach the conference bridge.

(2) "Detailed telecommunications billing service" shall mean an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.

(3) "Directory assistance" shall mean an ancillary service of providing telephone number information, and/or address information.

(4) "Vertical service" shall mean an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services.

(5) "Voice mail service" shall mean an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service does not include any vertical services that the customer may be required to have in order to utilize the voice mail service

B. "Billing Address" shall mean the mailing address of the service user where the service supplier submits invoices or bills for payment by the customer.

C. "City" shall mean the City of La Verne.

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2 D. "City Administrator" shall mean the City Manager, or his or her authorized  
3 representative.

4 E. "Church" shall mean a place of worship and is intended as a general term including  
5 mosques, temples and other places in which a congregation holds religious services and ancillary  
6 activities.

7 F. "Electrical Corporation" shall mean a corporation or person as defined in Public  
8 Utilities Code Section 218.

9 G. "Exempt wholesale generator" shall have the same meaning as set forth in the Federal  
10 Power Act (15 U.S.C. Section 79z-5a) and the regulations thereunder.

11 H. "Gas" shall mean a natural or manufactured gas or any alternate hydrocarbon fuel,  
12 which may be substituted therefor.

13 I. "Low Income Rate Assistance Customer" shall mean a Service User who meets the  
14 low-income criteria established by California Public Utilities Commission General Order 153, as  
15 it now exists or may hereafter be amended.

16 J. "Mobile Home Park" shall mean any area of land within the city where two or more  
17 mobile home spaces are rented, or held out for rent, to accommodate mobile homes used for  
18 habitation.

19 K. "Mobile telecommunications service" shall have the meaning and usage as set forth in  
20 the Mobile Telecommunications Sourcing Act (4 U.S.C. Section 116 et seq.) and the regulations  
21 thereunder.

22 L. "Month" shall mean a calendar month.

23 M. "Non-utility service supplier" shall mean: (1) A service supplier, other than a supplier  
24 of electric distribution services to all or a significant portion of the city, which generates  
25 electricity for sale to others, and shall include but is not limited to any publicly-owned electric  
26 utility, investor-owned utility, cogenerator, distributed generation provider, exempt wholesale  
27 generator, municipal utility district, federal power marketing agency, electric rural cooperative, or  
28 other supplier or seller of electricity;  
(2) an electric service provider (ESP), electricity broker, marketer, aggregator, pool operator, or  
other electricity supplier other than a supplier of electric distribution services to all or a  
significant portion of the city, which sells or supplies electricity or supplemental services to  
electricity users within the city; or, (3) A gas service supplier, aggregator, marketer or broker,  
other than a supplier of gas distribution services to all or a significant portion of the city, which  
sells or supplies gas or supplemental services to users within the city.

N. "Paging" shall mean a "telecommunications service" that provides transmission of  
coded radio signals for the purpose of activating specific pagers; such transmissions may include  
messages and/or sounds.

O. "Person" shall mean, without limitation, any natural individual, firm, trust, common  
law trust, estate, partnership of any kind, association, syndicate, club, joint stock company, joint  
venture, limited liability company, corporation (including foreign, domestic, and non-profit), joint

1 power authority, municipal district or municipal corporation (other than the City) cooperative,  
2 receiver, trustee, guardian, or other representative appointed by order of any court.

3 P. "Place of primary use" shall mean the street address representative of where the  
4 customer's use of the telecommunications service primarily occurs, which must be the residential  
street address or the primary business street address of the customer.

5 Q. "Private School" shall mean a non-profit institution of learning, which is not  
6 controlled by a public agency and which offers instruction in one or more grades K-12 or higher  
levels of academic study and learning as accredited by the State of California.

7 R. "Post-paid telecommunication service" shall mean the telecommunication service  
8 obtained by making a payment on a communication-by-communication basis either through the  
9 use of a credit card or payment mechanism such as a bank card, travel card, credit card, or debit  
card, or by charge made to a service number which is not associated with the origination or  
termination of the telecommunication service.

10 S. "Prepaid telecommunication service" shall mean the right to access telecommunication  
11 services (including mobile telecommunication service and ancillary telecommunication services),  
12 which must be paid for in advance and which enables the origination of communications using an  
13 access number or authorization code, whether manually or electronically dialed, and that is sold  
with use in a known amount.

14 T. "Private telecommunication service" shall mean a telecommunication service that  
15 entitles the customer to exclusive or priority use of a communications channel or group of  
16 channels between or among termination points, regardless of the manner in which such channel  
or channels are connected, and includes switching capacity, extension lines, stations, and any  
17 other associated services that are provided in connection with the use of such channel or channels.  
A communications channel is a physical or virtual path of communications over which signals are  
18 transmitted between or among customer channel termination points (i.e., the location where the  
customer either inputs or receives the communications).

19 U. "Senior Citizens Housing Complex" shall mean grouped dwelling units occupied by  
20 persons sixty-two (62) years of age or older and having significant facilities and services  
specifically designed to meet the physical or social needs of older persons.

21 V. "Service address" shall mean the residential street address or the business street  
22 address of the service user. For a telecommunication or video service user, "service address"  
means either:

23 (1) The location of the service user's telecommunication or video equipment  
24 from which the telecommunication originates or terminates, regardless of where the  
telecommunication is billed or paid; or,

25 (2) If the location in subsection (1) of this definition is unknown (e.g., mobile  
26 telecommunications service or VoIP service), the service address shall mean- the location of the  
service user's place of primary use.

27 (3) For prepaid telecommunication service, "service address" shall mean the  
28 location associated with the service number or, if unknown, the point of sale of the services.

1 W. "Service Supplier" shall mean any Person, including the City, that provides  
2 telecommunication, electric or gas services to a user of such services within the City. The term  
3 includes a Person required to collect, or self-collect under Section 3.10.070 of this chapter, and  
4 remit a tax as imposed by this ordinance, including its billing agent in the case of electric and gas  
5 Service Suppliers.

6 X. "Service user" shall mean a person required to pay a tax imposed under the provisions  
7 of this chapter.

8 Y. "State" shall mean the State of California.

9 Z. "Streamlined sales and use tax agreement: shall mean the multi-state agreement  
10 commonly known and referred to as the Streamlined Sales and Use Tax Agreement, and as it is  
11 amended from time to time.

12 AA. "Tax administrator" shall mean the finance officer of the city or his or her designee.

13 BB. "Telecommunications service" shall mean the transmission, conveyance, or routing  
14 of voice, data, audio, video, or any other information or signals to a point, or between or among  
15 points, whatever the technology used. The term "telecommunications services" includes such  
16 transmission, conveyance, or routing in which computer processing applications are used to act  
17 on the form, code or protocol of the content for purposes of transmission, conveyance or routing  
18 without regard to whether such services are referred to as voice over internet protocol (VoIP)  
19 services or are classified by the Federal Communications Commission as enhanced or value  
20 added, and includes video and/or data services that is functionally integrated with  
21 "telecommunication services." "Telecommunications service" includes, but is not limited to the  
22 following services, regardless of the manner or basis on which such services are calculated or  
23 billed: ancillary telecommunications service; intrastate, interstate, and international  
24 telecommunications service; mobile telecommunications service; prepaid telecommunications  
25 service; post-paid telecommunications service; private telecommunications service; paging  
26 service; 800 service (or any other toll-free numbers designated by the Federal Communications  
27 Commission); 900 service (or any other similar numbers designated by the Federal  
28 Communications Commission for services whereby subscribers who call in to pre-recorded or  
live service). The term "telecommunications service" also includes, but is not limited to, charges  
for: connection, reconnection, termination, movement, or change of telecommunications service;  
late payment fees; detailed billing; central office and custom calling features (including but not  
limited to call waiting, call forwarding, caller identification and three-way calling); voice mail  
and other messaging services; directory assistance; access and line charges; universal service  
charges, and other state or federal fees, surcharges, or cost recovery charges for mandated  
programs or funds, or the cost of regulation; local number portability charges; and text and instant  
messaging. "Telecommunications service" shall not include digital downloads that are not  
"ancillary telecommunications service," such as music, ringtones, games, and similar digital  
products.

CC. "VoIP" (Voice Over Internet Protocol) shall mean the digital process of making and  
receiving real-time voice transmissions over any Internet Protocol network.

DD. "800 Service" shall mean a "telecommunications service" that allows a caller to dial  
a toll-free number without incurring a charge for the call. The service is typically marketed under  
the name "800", "855", "866", "877", and "888" toll-free calling, and any subsequent numbers  
designated by the Federal Communications Commission.

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2 EE. "900 service" shall mean an inbound toll "telecommunications service" purchased by  
3 a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded  
4 announcement or live service. "900 service" does not include the charge for: collection services  
5 provided by the seller of the "telecommunications services" to the subscriber, or service or  
6 product sold by the subscriber to the subscriber's customer. The service is typically marketed  
7 under the name "900" service, and any subsequent numbers designated by the Federal  
8 Communications Commission.

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10 **3.10.030 Reduction in Tax Rate.**

11 A. The tax rate imposed by Sections 3.10.040, 3.10.050, 3.10.060 and 3.10.070 shall be imposed  
12 at the reduced rate of three percent (3%) for the following Service Users:

13 (1) Senior Citizens Housing Complexes, and residents thereof;

14 (2) Mobile Home Parks, and residents thereof; and,

15 (3) Churches, Private Schools and non-profit organizations exempt from federal income  
16 taxation under section 501(c)(3) of the Internal Revenue Code.

17 B. Any Service User eligible for the reduced rate of tax provided by this section shall file an  
18 application with the Tax Administrator for taxation at the reduced rate. Such application shall be  
19 made upon a form supplied by the Tax Administrator and shall state those facts, declared under  
20 penalty of perjury, which qualify the applicant for a reduced rate and shall include the names of  
21 all utility service providers serving that Service User. If deemed entitled to the reduced rate by  
22 the Tax Administrator, such Service User shall give the Tax Administrator timely written notice  
23 of any change in utility service providers so that the Tax Administrator can properly notify the  
24 new utility service provider of the Service User's status. A Service User that fails to comply with  
25 this section shall not be entitled to a refund of utility users taxes collected and remitted to the Tax  
26 Administrator from such Service User as a result of such non-compliance.

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28 **3.10.040 Telecommunication users' tax.**

A. There is hereby imposed a tax upon every person in the City using telecommunications  
service. The tax imposed by this Section shall be at the rate of five and 75/100 (5.75%) percent of  
the charges made for such services and shall be collected from the service user by the  
telecommunications service supplier or its billing agent. There is a rebuttable presumption that  
telecommunications service that are billed to a billing or service address in the City are used, in  
whole or in part, within the City's boundaries, and such services are subject to taxation under this  
Section. There is also a rebuttable presumption that prepaid telecommunications service sold  
within the city are used, in whole or in part, within the City and are therefore subject to taxation  
under this Section. If the billing address of the service user is different from the service address,  
the service address of the service user shall be used for purposes of imposing the tax. As used in  
this Section, the term "charges" shall include the value of any other services, credits, property of  
every kind or nature, or other consideration provided by the service user in exchange for the  
telecommunication services. "Telecommunications services" does not include that portion of  
cable or video television services subject to a cable or video television fee.

1 B. "Mobile Telecommunications Service" shall be sourced in accordance with the sourcing rules  
2 set forth in the Mobile Telecommunications Sourcing Act (4 U.S.C. Section 116 et seq.). The  
3 Tax Administrator may issue and disseminate to telecommunication service suppliers, which are  
4 subject to the tax collection requirements of this chapter, sourcing rules for the taxation of other  
5 telecommunication services, including but not limited to post-paid telecommunication services,  
6 prepaid telecommunication services, and private telecommunication services, provided that such  
7 rules are based upon custom and common practice that further administrative efficiency and  
8 minimize multi-jurisdictional taxation (e.g., Streamline Sales and Use Tax Agreement).

9 C. The Tax Administrator may issue and disseminate to telecommunication service suppliers,  
10 which are subject to the tax collection requirements of this chapter, an administrative ruling  
11 identifying those telecommunication services, or charges therefor, that are subject to or not  
12 subject to the tax of subsection (a) above.

13 D. To prevent actual multi-jurisdictional taxation of telecommunication services subject to tax  
14 under this section, any service user, upon proof to the Tax Administrator that the service user has  
15 previously paid the same tax in another state or city on such telecommunication services, shall be  
16 allowed a credit against the tax imposed to the extent of the amount of such tax legally imposed  
17 in such other state or city; provided, however, the amount of credit shall not exceed the tax owed  
18 to the City under this section.

19 E. The tax on telecommunication services imposed by this section shall be collected from the  
20 service user by the service supplier. The amount of tax collected in one (1) month shall be remitted  
21 to the Tax Administrator, and must be received by the Tax Administrator on or before the twentieth  
22 (20<sup>th</sup>) day of the following month.

23 **3.10.075 Substantial nexus/bundling.**

24 A. For purposes of imposing a tax or establishing a duty to collect and remit a tax under this  
25 article, "substantial nexus" and "minimum contacts" shall be construed broadly in favor of the  
26 imposition, collection and/or remittance of the utility users' tax to the fullest extent permitted by  
27 state and federal law, and as it may change from time to time by judicial interpretation or by  
28 statutory enactment. Any telecommunications service (including VoIP) used by a person with a  
service address in the City which service is capable of terminating a call to another person on the  
general telephone network shall be subject to a rebuttable presumption that "substantial  
nexus/minimum contacts" exists for purposes of imposing a tax or establishing a duty to collect  
and remit a tax under this Chapter. A service supplier shall be deemed to have sufficient activity  
in the City for tax collection and remittance purposes if its activities include but are not limited to  
any of the following: maintains or has within the City directly or through an agent, affiliate, or  
subsidiary, a place of business of any nature; solicits business in the City by employees,  
independent contractors, resellers, agents, or other representatives; solicits business in the City on  
a continuous regular, seasonal, or systematic basis by means of advertising that is broadcast or  
relayed from a transmitter within the City or distributed from a location within the City; or  
advertises in newspapers or other periodicals printed and published within the City or through  
materials distributed in the City by means other than the United States mail; or if there are  
activities performed in the City on behalf of the service supplier that are significantly associated  
with the service supplier's ability to establish and maintain a market in the City for the provision  
of services that are subject to a tax under this Chapter.

B. If any nontaxable charges are combined with and not separately stated from taxable service  
charges on the customer bill or invoice of a service supplier, the combined charge is subject to tax

1 unless the service supplier identifies, by reasonable and verifiable standards, the portions of the  
2 combined charge that are nontaxable and taxable through the service supplier's books and records  
3 kept in the regular course of business, and in accordance with generally accepted accounting  
4 principles, and not created and maintained for tax purposes. If the service supplier offers a  
5 combination of taxable and non-taxable services, and the charges are separately stated, then for  
6 taxation purposes, the values assigned the taxable and non-taxable services shall be based on its  
7 books and records kept in the regular course of business and in accordance with generally  
8 accepted accounting principles, and not created and maintained for tax purposes. The service  
9 supplier has the burden of proving the proper valuation and apportionment of the taxable and  
10 non-taxable charges.

11 **3.10.120 Additional powers and duties of the tax administrator.**

12 A. The Tax Administrator shall have the power and duty to enforce each and all of the provisions  
13 of this Chapter.

14 B. The Tax Administrator may adopt administrative rules and regulations consistent with  
15 provisions of this Article for the purpose of interpreting, clarifying, carrying out and enforcing the  
16 payment, collection and remittance of the taxes herein imposed. A copy of such administrative  
17 rules and regulations shall be on file in the Tax Administrator's office. To the extent that the Tax  
18 Administrator determines that the tax imposed under this Article shall not be collected in full for  
19 any period of time from any particular service supplier or service user, that determination shall be  
20 considered an exercise of the Tax Administrator's discretion to settle disputes and shall not  
21 constitute a change in taxing methodology for purposes of *Government Code Section 53750* or  
22 otherwise. The Tax Administrator is not authorized to amend the City's methodology for  
23 purposes of *Government Code Section 53750*, and the City does not waive or abrogate its ability  
24 to impose the utility users' tax in full as a result of promulgating administrative rulings or  
25 entering into agreements.

26 C. Upon a proper showing of good cause, the Tax Administrator may make administrative  
27 agreements, with appropriate conditions, to vary from the strict requirements of this Subchapter  
28 and thereby: (1) conform to the billing procedures of a particular service supplier so long as said  
agreements result in the collection of the tax in conformance with the general purpose and scope  
of this Chapter; or, (2) to avoid a hardship where the administrative costs of collection and  
remittance greatly outweigh the tax benefit. A copy of each such agreement shall be on file in the  
Tax Administrator's office, and are voidable by the Tax Administrator or the City at any time.

D. The Tax Administrator may conduct an audit, to ensure proper compliance with the  
requirements of this Chapter, of any person required to collect and/or remit a tax pursuant to this  
Chapter. The Tax Administrator shall notify said person of the initiation of an audit in writing.  
In the absence of fraud or other intentional misconduct, the audit period of review shall not  
exceed a period of three (3) years next preceding the date of receipt of the written notice by said  
person from the Tax Administrator. Upon completion of the audit, the Tax Administrator may  
make a deficiency determination pursuant to Section 3.45.110 of this Chapter for all taxes (and  
applicable penalties and interest) owed and not paid, as evidenced by information provided by  
such person to the Tax Administrator. If said person is unable or unwilling to provide sufficient  
records to enable the Tax Administrator to verify compliance with this Chapter, the Tax  
Administrator is authorized to make a reasonable estimate of the deficiency. Said reasonable  
estimate shall be entitled to a rebuttable presumption of correctness.

1 E. Upon receipt of a written request of a taxpayer, and for good cause, the Tax Administrator may  
2 extend the time for filing any statement required pursuant to this Chapter for a period of not to  
3 exceed forty-five (45) days, provided that the time for filing the required statement has not  
4 already passed when the request is received. No penalty for delinquent payment shall accrue by  
reason of such extension. Interest shall accrue during said extension at the rate of 75/100ths  
(0.75%) percent per month, prorated for any portion thereof.

5 F. The Tax Administrator shall determine the eligibility of any person who asserts a right to  
6 exemption from, or a refund of, the tax imposed by this Chapter.

7 G. Notwithstanding any provision in this article to the contrary, the Tax Administrator may  
8 waive any penalty or interest imposed upon a person required to collect and/or remit for failure to  
9 collect the tax imposed by this article if the non-collection occurred in good faith. In determining  
10 whether the non-collection was in good faith, the Tax Administrator shall take into consideration  
11 industry practice or other precedence. The Tax Administrator may also participate with other  
12 UUT public agencies in conducting coordinated compliance reviews with the goal of achieving  
13 administrative efficiency and uniform tax application determinations, where possible. To  
14 encourage full disclosure and on-going cooperation on annual compliance reviews, the Tax  
Administrator, and its agents, may enter into agreements with the tax-collecting service providers  
and grant prospective only effect on any changes regarding the taxation of services or charges  
that were previously deemed by the service provider, in good faith and without gross negligence,  
to be non-taxable. In determining whether the non-collection was in good faith and without gross  
negligence, the Tax Administrator shall take into consideration the uniqueness of the product or  
service, industry practice or other precedence.

15 **SECTION 2.** Sections 3.10.200 and 3.10.210 are hereby added to the La Verne  
Municipal Code to read as follows:

16 **3.10.200 Effect of state and federal reference/authorization.**

17 Unless specifically provided otherwise, any reference to a state or federal statute in this chapter  
18 shall mean such statute as it may be amended from time to time, provided that such reference to a  
19 statute herein shall not include any subsequent amendment thereto, or to any subsequent change  
20 of interpretation thereto by a state or federal agency or court of law with the duty to interpret such  
law, to the extent that such amendment or change of interpretation would require voter approval  
under California law, or to the extent that such change would result in a tax decrease (as a result  
of excluding all or a part of a telecommunication service, or charge therefor, from taxation).

21 Only to the extent voter approval would otherwise be required or a tax decrease would result, the  
22 prior version of the statute (or interpretation) shall remain applicable; for any application or  
23 situation that would not require voter approval or result in a decrease of a tax, provisions of the  
amended statute (or new interpretation) shall be applicable to the maximum possible extent.

24 To the extent that the City's authorization to collect or impose any tax imposed under this chapter  
25 is expanded or limited as a result of changes in state or federal law, no amendment or  
26 modification of this chapter shall be required to conform the tax to those changes, and the tax  
shall be imposed and collected to the full extent of the authorization up to the full amount of the  
tax imposed under this chapter.

27 **3.10.210 Interaction with prior tax.**

1 A. Service providers shall begin to collect the tax imposed by this chapter as soon as feasible after  
2 the effective date of the chapter, but in no event later than permitted by *Section 799 of the*  
3 *California Public Utilities Code*.

4 B. In the event that a final court order should determine that the election enacting the  
5 amendments to this chapter is invalid for whatever reason, or that any tax imposed under this  
6 amended chapter is invalid in whole or in part, then the tax imposed under this chapter prior to its  
7 amendment as provided herein, shall automatically continue to apply with respect to any service  
8 for which the tax levied pursuant to this chapter has been determined to be invalid. Such  
9 automatic continuation shall be effective beginning as of the first date of service (or billing date)  
10 for which the tax imposed by this chapter is not valid. However, in the event of an invalidation,  
11 any tax (other than a tax that is ordered refunded by the court or is otherwise refunded by the  
12 City) paid by a person with respect to a service and calculated pursuant to this chapter shall be  
13 deemed to satisfy the tax imposed under this chapter prior to its amendment as provided herein,  
14 so long as the tax is paid with respect to a service provided no later than six months subsequent to  
15 the date on which the final court order is published.

16 **SECTION 3. EFFECTIVE DATE.** This chapter shall become effective immediately  
17 upon the date that this Ordinance is confirmed and approved by the voters of La Verne at the  
18 Special Municipal Election of March 6, 2012.

19 **SECTION 4. AMENDMENT OR REPEAL.** This chapter of the La Verne  
20 Municipal Code may be repealed or amended by the City Council without a vote of the people.  
21 However, as required by Article XIIC of the California Constitution, voter approval is required for  
22 any amendment provision that would increase the rate of any tax levied pursuant to this Ordinance.  
23 The People of the City of La Verne affirm that the following actions shall not constitute an increase  
24 of the rate of a tax:

- 25 1. The restoration of the rate of the tax to a rate that is no higher than that set by this  
26 Ordinance, if the City Council has acted to reduce the rate of the tax;
- 27 2. An action that interprets or clarifies the methodology of the tax, or any definition  
28 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 Ordinance.
3. The establishment of a class of person that is exempt or excepted from the tax or the  
discontinuation of any such exemption or exception (other than the discontinuation of an  
exemption or exception specifically set forth in this Ordinance); and
4. The collection of the tax imposed by this Ordinance, even if the City had, for some  
period of time, failed to collect the tax.

**SECTION 5. SEVERABILITY.** If any section, subsection, sentence, clause, phrase, or  
portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of  
competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full  
force and effect. The people hereby declares that they would have adopted each section,  
subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any  
one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be  
declared invalid or unenforceable.

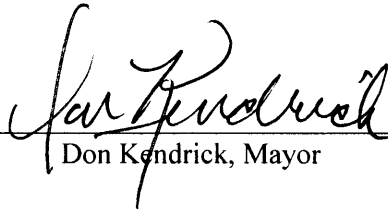
1           **SECTION 6. RATIFICATION OF PRIOR TAX.** The voters of the City of La Verne  
2 hereby ratify and approve the past collection of the Utility Users' Tax under Chapter 3.10, Title 3  
3 of the La Verne Municipal Code as it existed prior to the effective date of this Ordinance.

4           **SECTION 7. CERTIFICATION.** The Mayor shall sign this Ordinance and the City  
5 Clerk shall certify to the passage and adoption of this Ordinance, shall cause the same to be  
6 entered in the book of original ordinances of said City; and shall make a minute reference of the  
7 passage and adoption thereof in the minutes of the meeting where the vote is declared by the  
8 legislative body.

9           I hereby certify that the foregoing Ordinance was PASSED, APPROVED and  
10 ADOPTED by the people of the City of La Verne, California voting on the 6th day of March,  
11 2012.

12           **APPROVED AND ADOPTED** this 19<sup>th</sup> day of March, 2012, by the City Council at La  
13 La Verne, California.

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\_\_\_\_\_  
Don Kendrick, Mayor

ATTEST:

  
\_\_\_\_\_  
Evelyn Leach, City Clerk

I, Evelyn Leach, City Clerk, City of La Verne, California, do hereby certify that the foregoing  
Ordinance No. 1031 was adopted at a regular meeting of the City Council duly held on the 19th  
day of March, 2012, and duly passed and adopted by said city council and thereupon duly signed  
by the Mayor and attested by the City Clerk, and passed and adopted by the following vote:

AYES: COUNCIL MEMBERS:           Carder, Rosales, Redman, Rodriguez, and Mayor  
Kendrick.

NOES: COUNCIL MEMBERS:           None.

ABSENT: COUNCIL MEMBERS:       None.

ABSTAIN: COUNCIL MEMBERS:      None.

  
\_\_\_\_\_  
Evelyn Leach, MMC  
City Clerk

(Seal)