

**CITY OF SAN MATEO
ORDINANCE NO. 2015-11**

**AMENDING CHAPTER 3.50, "TRANSACTIONS AND USE TAX," TO EXTEND THE ONE-
QUARTER CENT TRANSACTIONS AND USE TAX TERM FOR THIRTY YEARS**

THE COUNCIL OF THE CITY OF SAN MATEO, CALIFORNIA, ORDAINS that:

Section 1. Section 3.50.170, "Termination Date," of the San Mateo Municipal Code is amended to read:

3.50.170 TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire on March 31, 2048.

Section 2. Section 3.50.160, "Fiscal Accountability Provisions," of the San Mateo Municipal Code, is amended to read:

3.50.160 FISCAL ACCOUNTABILITY PROVISIONS. The amount generated by this new general purpose revenue source and how it was used shall be included in the annual audit of the City's financial operations by an independent certified public accountant. In addition, there shall be a committee consisting of five members of the public to review and report on the receipt of revenue and expenditure of funds from the tax authorized by this Chapter. The committee shall review the annual auditor's report and shall make recommendations to the city council on the use of the tax revenue. The committee's report and recommendations shall be completed by a date to allow for it to be considered as part of the annual budget process. The committee members shall serve four year terms. The initial terms of the first appointed committee members shall be pared by lot so that each year one or more terms will expire.

Section 3. SEVERABILITY. In the event any section, clause or provision of this Ordinance shall be determined invalid or unconstitutional, such section, clause or provision shall be deemed severable and all other sections or portions hereof shall remain in full force and effect. It is the intent of the City Council that it would have adopted all other portions of this Ordinance irrespective of any such portion declared to be invalid or unconstitutional.

Section 4. ENVIRONMENTAL DETERMINATION. . In accordance with California Environmental Quality Act (CEQA) Guidelines section 15378(b)(4), submission of the tax extension to the voters is categorically exempt from CEQA because it involves the creation of a government funding mechanism which does not involve any commitment to any specific project.

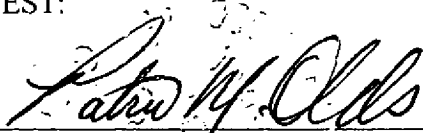
Section 5. PUBLICATION. This Ordinance shall be published in summary in a newspaper of general circulation, posted in the City Clerk's Office, and posted on the City's website, all in accord with Section 2.15 of the City Charter.

Section 6. LEGISLATIVE HISTORY AND EFFECTIVE DATE. This Ordinance was introduced on July 20, 2015, and adopted on August 3, 2015. This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately, but it shall not become operative until approved by a majority of the voters voting at the general municipal election to be held November 3, 2015.

The foregoing ordinance was adopted by the City Council of the City of San Mateo, State of California by the following vote:

AYES: Council Members Freschet, Matthews, Bonilla and Lim
NOES: None
ABSENT: Goethals

ATTEST:



Patrice M. Olds, City Clerk



Maureen Freschet, Mayor