

**SPECIAL AGENDA
MCFARLAND CITY COUNCIL
MCFARLAND SUCCESSOR AGENCY
MCFARLAND PUBLIC FINANCE AUTHORITY
MCFARLAND IMPROVEMENT AUTHORITY
MCFARLAND PARKING AUTHORITY
MCFARLAND USA FOUNDATION**

**SPECIAL MEETING
CITY COUNCIL CHAMBERS
103 W. SHERWOOD AVE, MCFARLAND, CA**

**May 12, 2022
5:45 PM**

In Person Meeting

How to submit public comments:

The meetings of the City Council and all municipal entities, commissions, and boards (“the City”) are open to the public. At regularly scheduled meetings, members of the public may address the city on any item listed on the agenda, or on any non-listed matter over which the city has jurisdiction. At special or emergency meetings, members of the public may only address the city on items listed on the agenda. There is a time limitation of two minutes per person. For any item that is not on the agenda and within the jurisdiction or interest of the city, please come to the podium at this time. The Brown Act does not permit any action or discussion on items not listed on the agenda. If you wish to speak regarding a scheduled agenda item, please come to the podium when the item number and subject matter are announced, and the mayor opens Public Comment on the item. When recognized, please begin by providing your name and address for the record (optional). Anyone wishing to submit written information at the meeting needs to furnish ten (10) copies to the City Clerk in advance to allow for distribution to City Council, staff, and the media. Willful disruption of the meeting shall not be permitted. If the Mayor finds that there is in fact willful disruption of any City Council Meeting, he/she may order the disrupting parties out of the room and subsequently conduct the City’s business without them present.

Americans with Disabilities Act:

In compliance with the ADA, if you need special assistance to participate in a city meeting or other services offered by the City, please contact the City Clerk’s office, at (661) 792-3091 ext. 2135. Notification of at least 48 hours prior to the meeting, or time when services are needed, will assist the city staff in assuring those reasonable arrangements can be made to provide accessibility to the meeting or services.

CALL TO ORDER: Mayor Sally Tafoya

ROLL CALL:

Mayor, Sally Tafoya
Mayor Pro Tem, María T. Pérez
Council Member/Board Member, Saul Ayon
Council Member/Board Member, Ricardo Cano
Council Member/ Board Member, Amador Ayon

INVOCATION

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT: The public may address the Council/Board Member on items, which do not appear on the agenda. Council/Board Members may respond briefly to statements made or questions posed. They may ask a question for clarification; may refer the item to staff for further study or for placement on a future agenda. **Speakers are limited to two minutes for each person. Please state your name and address for the record prior to making a presentation. Fifteen minutes total will be allowed for any one subject.**

CONSENT AGENDA

1. Approval of May 5, 2022, Special Meeting Minutes.

ADMINISTRATIVE AGENDA

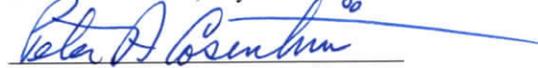
2. Report, Discussion, and Possible Approval of **Resolution No. 2022-0050**, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE NOVEMBER 8, 2022 GENERAL MUNICIPAL ELECTION BALLOT FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF A PROPOSED ORDINANCE 20-XX ADDING CHAPTER 3.30 TO TITLE 3 OF THE MCFARLAND MUNICIPAL CODE, ESTABLISHING A TAX ON CANNABIS BUSINESSES OPERATING WITHIN THE CITY OF MCFARLAND; REQUESTING FULL ELECTION SERVICES FROM THE COUNTY OF KERN TO CONDUCT SAID ELECTION; AND SETTING RULES AND DEADLINES FOR ARGUMENTS AND REBUTTALS FOR AND AGAINST THE ORDINANCE.
3. Report, Discussion, and Possible Approval of **Resolution No. 2022-0051**, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING RECLASSIFICATION OF THE CURRENT POSITIONS, ACCOUNTING CLERK III, ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, AND PAYROLL/AP IN THE FINANCE DEPARTMENT.

ADJOURNMENT

This is to certify this agenda was posted at McFarland City Hall on **May 11, 2022**.



Francisca Alvarado, City Clerk



Peter Cosentini, Assistant City Manager



Kenneth Williams, City Manager/ Chief of Police

Next Meeting: Regular City Council **May 26, 2022**.

The City of McFarland does not discriminate based on disability and complies with the provisions of the Americans with Disabilities Act (ADA). If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (661) 792-3091 at least 48 hours prior to the meeting to make reasonable arrangements to ensure accessibility to this meeting.

SPECIAL CITY COUNCIL MINUTES
IN PERSON MEETING
May 5, 2022

MCFARLAND CITY COUNCIL
MCFARLAND SUCCESSOR AGENCY
MCFARLAND PUBLIC FINANCE AUTHORITY
MCFARLAND IMPROVEMENT AUTHORITY
MCFARLAND PARKING AUTHORITY

CALL TO ORDER

Mayor S. Tafoya called the meeting to order at 4:30 p.m.

ROLL CALL

Councilmembers Present: Mayor Pro-Tem Pérez, Councilmember S. Ayon, Councilmember Cano, Councilmember A. Ayon, S. Tafoya (Mayor)

Councilmembers Absent: None

OFFICIALS PRESENT

Chief of Police/City Manager Williams, Assistant City Manager Cosentini, Human Resources Director Garza, City Clerk Alvarado, Public Works Director Gonzales

Officials Absent: Interim City Attorney Hodges, Interim Community Development Director Ronk

INVOCATION

Councilmember Cano

PLEDGE OF ALLEGIANCE

Mayor Pro Tem Pérez

PUBLIC COMMENTS

None – Closed at 4:32 p.m.

ADMINISTRATIVE AGENDA

1. Motion was made by: **Councilmember A. Ayon** to approve **RESOLUTION NO. 2022- 0035**, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AN ADDITIONAL ALLOCATION OF FUNDS FROM THE GENERAL FUND FOR THE FUNDING OF FINANCE MANAGER; 2nd by: **Councilmember S. Ayon**.
Vote: 5/0
Ayes: A. Ayon, S. Ayon, Cano, Pérez, Tafoya (Mayor)
Nays: None
Absent: None
Abstentions: None

2. Motion was made by: **Councilmember S. Ayon** to approve **RESOLUTION NO. 2022- 0036**, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING JOB DESCRIPTION FOR FINANCE MANAGER IN THE FINANCE DEPARTMENT; 2nd by **Mayor Pro-Tem Pérez**.
Vote: 5/0
Ayes: A. Ayon, S. Ayon, Cano, Pérez, Tafoya (Mayor)
Nays: None
Absent: None
Abstentions: None

ADJOURNMENT

Meeting adjourned at 4:37 p.m.

Francisca Alvarado, City Clerk

**CITY OF MCFARNALD
STAFF REPORT**

DATE: MAY 12, 2022

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: NATHAN HODGES, INTERIM CITY ATTORNEY
KENNY WILLIAMS, CITY MANAGER/CHIEF OF POLICE
PETER COSENTINI, ASSISTANT CITY MANAGER

SUBJECT: PROPOSED CITY COUNCIL SPONSORED INITIATIVE RE CANNABIS
BUSINESS TAX

RECOMMENDED ACTION:

That the City Council adopt a Resolution entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE NOVEMBER 8, 2022 GENERAL MUNICIPAL ELECTION BALLOT FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF A PROPOSED ORDINANCE 20-XX ADDING CHAPTER 3.30 TO TITLE 3 OF THE MCFARLAND MUNICIPAL CODE, ESTABLISHING A TAX ON CANNABIS BUSINESSES OPERATING WITHIN THE CITY OF MCFARLAND; REQUESTING FULL ELECTION SERVICES FROM THE COUNTY OF KERN TO CONDUCT SAID ELECTION; AND SETTING RULES AND DEADLINES FOR ARGUMENTS AND REBUTTALS FOR AND AGAINST THE ORDINANCE.

BACKGROUND:

In 1996, California voters adopted Proposition 215, known as the Compassionate Use Act (“CUA”) which enabled persons who are in need of marijuana for legitimate medical purposes to use it without fear of criminal prosecution under limited, specific circumstances. In 2004, the State Legislature’s actions to adopt the Medical Marijuana Program Act (“MMPA”) was codified, and provided certain legal protections to qualifying patients and primary caregivers who collectively or cooperatively cultivate marijuana for medical purposes.

In 2015, the State Legislature again acted to adopt laws further legalizing cannabis-related business activities in what is known as the Medical Marijuana Regulation and Safety Act (“MMRSA”). The MMRSA generally requires all individuals who are engaged in “commercial cannabis activities” (which is defined to include cultivators, manufacturers, testers, dispensaries, distributors, and transporters) to obtain both a State license and local permit (if one is required) prior to commencing operations. While State agencies have since adopted

regulations relating to commercial marijuana (e.g., labeling and production of edibles, use of pesticides, environmental impacts of cultivation, and cumulative impacts of water diversion), those regulations and the MMRSA only established minimum statewide standards relating to commercial cannabis activities.

In November 2017, the City adopted an ordinance banning all cannabis related activities and thus retained the ability to enact and enforce stricter standards relating to cannabis. Subsequent to this action, the State attempted to remove the ability of cities to ban delivery of cannabis so long as such delivery businesses comply with State rules and regulations.

In November 2016, the majority of California voters approved Proposition 64 – The Control, Regulate and Tax Adult Use of Marijuana Act (Prop 64), and it took effect immediately. Locally, 53.7% of those who voted in Kern County supported Prop 64.

It is important to note that despite legalization of cannabis-related businesses via the CUA, the MMPA, and Prop 64, the manufacture, distribution, or possession of marijuana remains unlawful and a federal crime under the Federal Controlled Substance Act. (21 U.S.C. §§ 812, 841, 844).

Prop 64 and the State legislation that soon followed called for the creation of a new State Department, the Bureau of Cannabis Control, as well as the issuance of new regulations from existing State Departments (such as the Department of Consumer Affairs), all of which was in place as of, and resulted in the launch of the legal-adult cannabis marketplace on January 1, 2018. Since that time, many California cities allowed cannabis-related businesses to operate and have done so typically within operating parameters established in their respective municipal codes. In addition, many have enacted business taxes on these operations that are used to help pay for core municipal services such as, but not limited to, road maintenance, parks and recreation amenities, senior and youth programs, community events, homeless community outreach, public safety and emergency preparedness.

DISCUSSION:

Though cannabis-related businesses are currently prohibited in McFarland (except arguably for delivery services as mentioned above), any City Council may in the future act to allow such businesses to legally operate. While a City Council can make it legal to operate cannabis-related businesses, only voters can approve taxes via a ballot measure. In light of the economic impacts of COVID-19, the unforeseen changes in the way the economy will adapt after COVID-19, and the ever-changing laws and attitudes toward cannabis, it is reasonable to believe that the City will be confronted with the discussion whether to permit any cannabis-related businesses in the foreseeable future. While changing the standing ordinance that prohibits cannabis-related businesses should include thorough analysis and public outreach with respect to type, number, and location, this proposal only addresses taxing cannabis-related businesses.

Should a City Council ever take action to remove the prohibition, and to avoid a more-costly special election, it is proposed that a cannabis-related business tax measure be placed on the November 8, 2022, General Municipal Election ballot. This approach, if approved by a majority

of voters, will provide the opportunity for the community to benefit from these businesses should they ever be allowed to operate. Taking this action now will also allow the residents of McFarland to maintain some level of local control should State or Federal law ever change with respect to cannabis-related businesses.

A survey of over 40 California cities and counties reveals a wide variety of business tax structures. Some structures are simple with one business tax rate for any type of cannabis-related business, while others are a bit more complicated. Specific business tax rates, more often than not, are structured to assess the various types of cannabis-related businesses differently. In general, there are lower business tax rates for medicinal-use sales than there are for recreational-use sales. Some jurisdictions provide not-to-exceed business tax amounts, with governing bodies having the option to adjust within a range of business tax rates. Others start their business tax rates at the low end of a range and annually adjust them until they reach the top of the range. Some appear to apply the business tax to manufacturing and testing at lower rates compared to medicinal and retail sales or start them lower but adjust them over time until they reach a maximum rate equivalent to the maximum established for retail sales.

The proposal included in the ordinance combines business tax rate and implementation concepts from the other agencies surveyed, but is premised on ensuring that all cannabis-related businesses contribute tax revenue to the community. The proposed ordinance establishes tax rates regardless of City actions that may be taken in the future regarding allowing cannabis-related businesses to operate via changes to land use regulations. It is also important to set rates that appropriately and reasonably cover the entire economic cycle of cannabis cultivation, manufacturing, and sale, and because it is practical to believe that if a tax rate is too high it could drive an otherwise legal market underground.

Given that cannabis-related businesses are currently prohibited in the city, instituting a graduated implementation of tax rates does not appear reasonable. The proposal establishes tax rate ranges that include minimum and maximum voter-approved amounts for each type of cannabis-related business. It also provides for the ability, subsequent to raising business tax rates within the approved range, to again lower them down as far as the minimum end of the range to address yet unpredictable, emerging economic conditions.

In addition to establishing tax rates, the attached Resolution includes several additional items that are significant from an election related perspective. In particular, it includes a proposed ballot question, deadline to submit direct and rebuttal arguments, and it directs the City Attorney to draft and submit an impartial analysis of the measure in accordance with the Elections Code.

It should be noted that with respect to ballot arguments, the Council as a whole, or any member or members authorized by the City Council may submit an argument for or against the measure pursuant to Elections Code sections 9281 and 9282. Hence, should the proposal move forward, the Council should consider adopting a motion designating a subcommittee to draft an argument on its behalf, or designating specific Council Members to draft an argument under their names. In the event such a Council authorized argument is not prepared, individual voters (including Council Members) can submit an argument, and a priority is set forth by Election Code Section 9287 to be applied by the City Clerk in selecting the ballot argument to use (only one may be

used.)

Finally, it should also be noted that pursuant to Proposition 62 and Government Code section 53724, the Resolution Calling for the Election must be adopted by 2/3 of the Legislative Body. Stated otherwise, it will require the affirmative vote of at least 4 Councilmembers in order to submit the Cannabis Tax Measure to the electorate.

ENVIRONMENTAL REVIEW:

Adoption of the proposed ordinance is exempt under the California Environmental Quality Act pursuant to Business & Profession Code section 26055(h), and Sections 15061(b)(3) and 15378(b) of Title 14 of the California Code of Regulations, because there is no possibility that it could have a potentially significant effect on the environment.

NOTIFICATION AND FOLLOW-UP:

If approved by 2/3 of the City Council, the Resolution will be forwarded to the County of Kern Registrar of Voters in a timely manner.

ALTERNATIVE ACTIONS:

As directed by the City Council.

FISCAL IMPACT:

There is no immediate fiscal impact because this measure will not change McFarland's prohibition of cannabis-related businesses. Should cannabis-related businesses ever be permitted, it is difficult to predict the amount of tax revenue that could be generated for the City because the amount of tax revenue generated will vary greatly depending on the number and type of businesses permitted by the City. However, based on some conservative assumptions, it is estimated that permitting and taxing a limited number of cannabis-related businesses could generate \$300,000 to \$600,000 additional tax revenue per year at the low end, and up to \$1.8 Million (or more) at the high end, depending in particular, on the number of retail facilities permitted.

ATTACHMENT:

- A. Resolution Calling for Placement of a General Tax Ballot Measure on the November 8, 2022 Ballot for Submission to the Voters
 - Exhibit 1 - Ordinance 20-XX adding Chapter 3.30 to the DPMC, Establishing a Tax on Cannabis Businesses

ATTACHMENT “A”

RESOLUTION NO. 2022-0050

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE NOVEMBER 8, 2022 GENERAL MUNICIPAL ELECTION BALLOT FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF A PROPOSED ORDINANCE ADDING CHAPTER 3.30 TO TITLE 3 OF THE MCFARLAND MUNICIPAL CODE, ESTABLISHING A TAX ON CANNABIS BUSINESSES OPERATING WITHIN THE CITY OF MCFARLAND; REQUESTING FULL ELECTION SERVICES FROM THE COUNTY OF KERN TO CONDUCT SAID ELECTION; AND SETTING RULES AND DEADLINES FOR ARGUMENTS AND REBUTTALS FOR AND AGAINST THE ORDINANCE.

WHEREAS, pursuant to California Government Code sections 37100.5 and 37101, the City of McFarland has the authority to establish a local business tax upon cannabis businesses that engage in business in the City; and

WHEREAS, pursuant to Section 9222 of the California Elections Code, the City Council has authority to place propositions on the ballot to be considered at a Municipal Election; and

WHEREAS, the City Council desires to submit to the voters an ordinance establishing both (i) a maximum 8% local general tax on the gross receipts received by any cannabis retail business; (ii) a maximum \$10 per square foot local general tax on the space utilized at such a business for cannabis cultivation, adjusted for CPI annually beginning in 2025; (iii) a maximum 2.5% local general tax on the gross receipts of cannabis testing labs; and (iv) a maximum 6% local general tax on any other cannabis business, including but not limited to manufacturing and distribution; and

WHEREAS, the proposed cannabis business tax is a general tax, the proceeds of which would be deposited into the City’s general fund, and which would pay for important City services such as, but not limited to, police, fire and paramedic services, street operations and maintenance, fire services, parks and recreation services and general municipal services to the public; and

WHEREAS, on November 6, 1996, the voters of the State of California approved Proposition 218 (California Constitution, Article XIIC), an amendment to the State Constitution which requires that all general taxes which are imposed, extended or increased must be submitted to the electorate and approved by a majority vote of the qualified electors voting in the election; and

WHEREAS, the proposed ordinance would establish a general tax which is subject to Proposition 218; and

WHEREAS, pursuant to Proposition 218 (California Constitution Article XIIC, §2(b)), the general rule is that any local election for the approval of a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

WHEREAS, the next regularly scheduled general election for members of the governing body of the local government is set for November 8, 2022; and

WHEREAS, pursuant to Proposition 62 and Government Code section 53724, an ordinance or resolution proposing a general tax must be approved by a two-thirds vote of all members of the legislative body of the local government prior to being submitted to the voters; and

WHEREAS, the City Council also desires to request that the Kern County Registrar of Voters provide full election services to the City in order to conduct the General Municipal Election for the Ordinance/Measure described herein to be held on November 8, 2022; and

WHEREAS, the City Council also desires to establish deadlines and rules for the submission of written arguments and rebuttals for and against the Ordinance in accordance with applicable California Elections Code procedures; and

WHEREAS, the specific terms relating to the cannabis business tax are provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit 1 (the “Ordinance” or “Measure”) and by this reference made an operative part hereof, and in accordance with all applicable laws.

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

SECTION 1. Recitals. The City Council hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein and by this reference made an operative part hereof.

SECTION 2. Submission of Ballot Measure. The City Council of the City, pursuant to its right and authority as contained in California Propositions 218 and 62, Government Code 53724, and Elections Code section 9222, hereby orders the Ordinance attached hereto as Exhibit 1 to be submitted to the qualified voters of the City at the General Municipal Election to be held on Tuesday, November 8, 2022. The proposed Ordinance shall be in the form attached hereto as Exhibit 1 to this Resolution and is incorporated by this reference as if fully set forth herein.

SECTION 3: Ballot Measure. The City Council, pursuant to its right and authority, does hereby order that the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 8, 2022, in addition to any other matters required by law, there shall be printed substantially the following:

Measure _ : The City of McFarland Retail Cannabis Tax Measure

<p>“Shall a measure intended to improve City services, including police, fire/emergency, parks, youth/senior services, homeless community outreach and street repair, by enacting a tax on cannabis businesses of up to \$10.00 per square foot for cultivation, 8% of gross receipts for retail, 2.5% of gross receipts for testing labs, and 6% of gross receipts for other cannabis businesses, until terminated by voters, provided such businesses are permitted in the future, generating up to approximately \$1.8 million annually, be adopted?”</p>	YES	
	NO	

SECTION 4. Synopsis of the Measure. The following constitutes the synopsis of the measure to be voted on for purposes of meeting the publication requirements of Elections Code Section 12111:

MEASURE TO BE VOTED ON

Notice is hereby given that the following measure is to be voted on at the general municipal election to be held in the City of McFarland, on Tuesday, the 8th day of November, 2022. **ADOPTION OF ORDINANCE ADDING CHAPTER 3.30 TO TITLE 3 OF THE MCFARLAND MUNICIPAL CODE, ESTABLISHING A TAX ON CANNABIS BUSINESSES OPERATING WITHIN THE CITY OF MCFARLAND.** Ordinance No. _____ would add Chapter 3.30 to the McFarland Municipal Code establishing a general tax for commercial cannabis activities and, provided such businesses are permitted in the future, generate up to approximately \$1,800,000 annually. To become effective, Ordinance No. _____ as a general tax measure must be approved by a majority of the City’s voters at the November 8, 2022, regular municipal election. If approved by the voters, the ordinance would continue until ended by the voters. The ordinance would allow the City to provide funding for essential city services and projects such as: police patrols, crime prevention, and quick 9-1-1 emergency response; fire service; repairing roads, potholes, maintaining streets, repairing infrastructure, revitalizing the downtown area, and improving community facilities, parks, senior services, and other general city services, shall the measure establishing a general tax for commercial cannabis activities by approved and should such commercial cannabis activities be permitted in the future.

Dated: _____

City of McFarland, City Elections Official

SECTION 5. Election Procedures.

- A. The ballots to be used at the election shall be in the form and content as required by law.
- B. In accordance with Section 10403 of the Elections Code, the Board of Supervisors of Kern County is hereby requested to consent to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday November 8, 2022, for the purpose of submitting to the voters of the City of McFarland, a question relating to the adoption of the proposed ordinance.
- C. In addition, in accordance with Section 10002 of the Elections Code, the Board of Supervisors is hereby requested to consent to having the County Election Department/Registrar of Voters render full election services to the City of McFarland as may be requested by the City Clerk of said City, the County of Kern to be reimbursed in full for such services as are performed.
- D. The full election services which the City of McFarland requests the Registrar of Voters, or such other official as may be appropriate, to perform and which such officer is hereby authorized and directed to perform, if said Board of Supervisors consents, include: the preparation, printing and mailing of sample ballots; the establishment or appointment of vote centers, and election officers, the preparation, printing, mailing and furnishing of vote-by-mail ballots, making such publications as are required by law in connection therewith; the furnishing of ballots, voting booths and other necessary supplies or materials for polling places; the canvassing of the returns of the election and the furnishing of the results of such canvassing to the City Clerk of the City of McFarland; and the performance of such other election services as may be requested by the City Clerk.
- E. The City Clerk is authorized, instructed and directed to procure and furnish, or cause to be procured and furnished through the County of Kern, any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.
- F. The vote centers for the election shall be open at such times as determined by the County's Registrar of Voters, but not less than seven o'clock a.m. of the day of the election and remaining open continuously from that time until eight o'clock p.m. of the same day, except as provided in Section 14401 of the Elections Code of the State of California.
- G. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections in the City.
- H. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form, and manner as required by law.
- I. All ballots shall be tallied in a manner that complies with all applicable laws and as

designated by the Registrar of Voters.

- J. The Kern County Registrar of Voters is hereby authorized to canvass the returns of said election.
- K. The City Clerk of the City of McFarland shall receive the canvass from the County as it pertains to the election on the measure, and shall certify the results to the City Council, as required by law.

SECTION 6. Arguments and Impartial Analysis

- A. The City Council authorizes (i) the City Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the above measure, (iii) a bona fide association of such citizens or (iv) any combination of voters and associations, to file a written argument in favor of or against the City measure, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California. Arguments in favor of or against the measure shall each not exceed 300 words in length. Each argument shall be filed with the City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.
- B. The City Clerk shall comply with all provisions of law establishing priority of arguments for printing and distribution to the voters, and shall take all necessary actions to cause the selected arguments to be printed and distributed to the voters.
- C. Pursuant to Section 9280 of the Elections Code, the City Council directs the City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an Impartial Analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure. The City Attorney shall transmit such Impartial Analysis to the City Clerk, who shall cause the analysis to be published in the voter information guide along with the ballot measure as provided by law. The Impartial Analysis shall be filed by the deadline set for filing of primary arguments as set forth in subsection (A) above. The Impartial Analysis shall include a statement indicating whether the measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council.
- D. That the provisions of this Section 5 herein shall apply only to the election to be held on November 8, 2022, and shall then be repealed.

SECTION 7. Rebuttals

- A. Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the arguments for and against the various City initiated measures which will be printed and distributed to the voters, the City Clerk shall send copies of the argument in favor of the measures to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The authors or persons

designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the City Clerk in accordance with the Elections Code. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

- B. The provisions of this Section 6 herein shall apply only to the election to be held on November 8, 2022, and shall then be repealed.

SECTION 8. Placement on the Ballot. The full text of the Ordinance/Measure shall not be printed in the voter information guide, and a statement shall be printed in the ballot pursuant to Section 9223 of the Elections Code advising voters that they may obtain a copy of this Ordinance/Measure at no cost, upon request made to the City Clerk.

SECTION 9. Delivery of Resolution to County. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions. The City Council directs the City Clerk to deliver copies of this Resolution, including the Ordinance/Measure attached hereto as Exhibit 1, to the Clerk of the Board of Supervisors of Kern County and to the Registrar of Voters of Kern County.

SECTION 10. Public Examination. Pursuant to California Elections Code section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the City Clerk's office of the specific dates that the examination period will run.

SECTION 11. CEQA. The City Council hereby finds and determines that the ballot measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment, and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") and the State CEQA Guidelines, section 15378(b)(5). This ballot measure is also exempt from CEQA review pursuant to Business & Professions Code 26055(h) because any subsequent ordinance adopted by the City Council permitting cannabis businesses will require environmental review prior to any decision relating to the issuance of a permit or other authorization for the cannabis business to commence operations.

SECTION 12. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The City Council hereby declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion thereof.

SECTION 13. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption.

The foregoing City of McFarland resolution was adopted at a regular meeting of the City Council of the City of McFarland held on the ____ day of _____, 2022, and passed at said meeting by the following vote:

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the City Council of the City of McFarland at a regular meeting thereof held on the ____ day of _____, 2022, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTEST:

Francisca Alvarado, City Clerk

CITY OF MCFARLAND

By: _____
Sally Tafoya, Mayor

APPROVED AS TO FORM

By: _____
Nathan M. Hodges, City Attorney
Hodges Law Group

I, _____, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

EXHIBIT 1

COUNCIL-SPONSORED INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE VOTERS

The City Council for the City of McFarland submits the following measure to the voters of the City for approval and enactment:

ORDINANCE NO.

AN ORDINANCE OF THE PEOPLE OF THE CITY OF MCFARLAND, CALIFORNIA, ADDING CHAPTER 3.30 TO TITLE 3 OF THE MCFARLAND MUNICIPAL CODE ESTABLISHING A TAX ON CANNABIS BUSINESSES OPERATING WITHIN THE CITY OF MCFARLAND

The People of the City of McFarland ordain as follows:

SECTION 1. Subject to the approval of a majority of the voters of the City of McFarland at the General Municipal Election so designated by the City Council in a separate resolution placing the proposal on the ballot for such election, Chapter 3.30 is hereby added to Title 3 of the McFarland Municipal Code to read as follows:

“Chapter 3.30. CANNABIS BUSINESS TAX

- 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 Registration, reporting, and remittance of tax
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- 3.30.300 Remedies cumulative
- 3.30.310 Amendment or modification

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 City of McFarland (“City”), the Cannabis Business Tax is levied based upon business gross receipts, except for commercial cannabis which shall be taxed on square footage. 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 City and not for specific purposes. All of the proceeds from the tax imposed by this section shall be placed in the City’s General Fund and be available for any lawful municipal purpose.

3.30.030 Intent.

The intent of this Ordinance is to levy a tax on all cannabis businesses that operate in the City, regardless of whether such business would have been legal at the time this section was adopted. Nothing in this section 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 section:

“Business” shall include all activities engaged in or caused to be engaged in within the City, 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.

“Calendar year” means January 1 through December 31 of the same year.

“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” shall not include “industrial hemp,” unless otherwise specified.

“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 cannabis products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medicinal cannabis products.

“Canopy” means all areas occupied by any portion of a cannabis or industrial hemp 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.

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

“Cannabis Business Tax” or “Business Tax,” means the tax due pursuant to this chapter for engaging in a Cannabis Business in the City.

“Commercial Cannabis Cultivation” means cultivation of Cannabis undertaken in the course of conducting a Cannabis Business.

“Commercial Cannabis Permit” means a permit issued by the City to a person to authorize that person to operate a Cannabis Business or engage in business as a Cannabis Business within the City.

“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.

“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.

“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 City or coming into the City from an outside location to engage in such activities. A person shall be deemed engaged in business within the City if:

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

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

"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 City.

"Gross Receipts," except as otherwise specifically provided, means, whether designated a sales price, royalty, rent, slotting fee, commission, dividend, or other designation, the total amount (including all receipts, cash, credits, services 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 located in the City or if authorized by the Tax Administrator in writing in accordance with section 3.30.140 (B);

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 City's Tax Administrator 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, rolling papers, cannabis accessories such as pipes, pipe screens, vape pen batteries (without cannabis or industrial hemp) or other personal tangible property which the Tax Administrator has excluded in writing by issuing an administrative ruling per Section 3.30.140 shall not be subject to the cannabis business tax under this section.

"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.

"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.

"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.

"Processing" means a cultivation site that conducts only trimming, drying, curing, grading, packaging, or labeling of cannabis, industrial hemp and non-manufactured cannabis

products.

“Sale” “Sell” and “to sell” means and includes any sale, exchange, or barter. It shall also mean any transaction whereby, for any consideration, title to cannabis, cannabis products, industrial hemp and/or industrial hemp products are transferred from one person to another and includes the delivery of cannabis, cannabis products, industrial hemp and/or industrial hemp products pursuant to an order placed for the purchase of the same, but does not include the return of cannabis, cannabis products, industrial hemp and/or industrial hemp products to the licensee from whom the cannabis, cannabis product, industrial hemp and/or industrial hemp product was purchased.

“State” means the State of California.

“State license,” “license,” or “registration” means a State license issued pursuant to California Business & Professions Code Section 26050, and all other applicable State laws, required for operating a cannabis business.

“Tax Administrator” means the City Manager of the City of McFarland or his or her designee.

“Testing Laboratory” means a cannabis business that (i) offers or performs tests of cannabis, cannabis products, industrial hemp and/or industrial hemp 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 Bureau of Cannabis Control or other State agency.

3.30.050 Tax Imposed.

A Beginning January 1, 2023, there is imposed upon each person who is engaged in business as a Cannabis Business a Cannabis Business Tax. Such tax is payable regardless of whether the business has been issued a Commercial Cannabis Permit to operate lawfully in the City or is operating unlawfully. The City’s acceptance of a Cannabis Business Tax payment from a Cannabis Business operating illegally shall not constitute the City’s approval or consent to such illegal operations.

B The City Council may, by resolution or ordinance, set, increase or decrease the rate of the Cannabis Business Tax, including the initial rate of Cannabis Business Tax, within the minimum and maximum prescribed range of tax rates. Notwithstanding the foregoing, in no event shall the City Council repeal this tax, or set any adjusted rate that is less than the minimum rate, nor that exceeds the maximum rates calculated pursuant to this section.

C The minimum and maximum rate of the Cannabis Business Tax shall be calculated as follows:

1. On January 1, 2023, for every person engaged in commercial cannabis

cultivation in the City, s/he/it shall be subject to the minimum tax rate of Two Dollars (\$2.00) per square foot of canopy, up to a maximum tax rate of Ten Dollars (\$10.00) per square foot of canopy, depending on the methodology used for cultivation (i.e., indoor, outdoor, mixed light, or nursery).

2. On January 1, 2025 and on each January 1 thereafter, the minimum and maximum annual tax rates specified in subsection 1a., above, shall increase by the percentage increase in the Consumer Price Index (“CPI”) for all urban consumers in the Los Angeles-Long Beach- Anaheim area as published by the United States Government Bureau of Labor Statistics as of immediately preceding June 30 prior to each January 1. However, no CPI adjustment resulting in a decrease of any tax imposed by this subsection shall be made.
3. For every person engaged in the operation of a testing laboratory for cannabis and/or cannabis products, s/he/it shall be subject to a minimum tax rate of one percent (1.0%), up to a maximum tax rate not to exceed two and one-half percent (2.5%) of gross receipts.
4. For every person engaged in retail sales of cannabis and/or cannabis products, including as a retailer (dispensary) or non-storefront retailer (retail delivery business), or microbusiness, s/he/it shall be subject to a minimum tax rate of four percent (2.0%), up to a maximum tax rate not to exceed eight percent (8.0%) of gross receipts.
5. For every person engaged in distribution of cannabis and/or cannabis products, s/he/it shall be subject to a minimum tax rate of one percent (1.0%), up to a maximum tax rate not to exceed four percent (4.0%) of gross receipts.
6. For every person engaged in manufacturing or processing of cannabis and/or cannabis products, or any other type of cannabis business not described in Section 3.30.050 (C) (1), (2), (3), or (4) s/he/it shall be subject to a minimum tax rate of one percent (1.0%), up to and a maximum tax rate not to exceed four percent (6.0%) of gross receipts.

Persons subject to the Cannabis Business Tax shall register with the City and pay the registration fee pursuant to Section 3.30.060.

3.30.060 Registration, reporting and remittance of tax.

A Registration of Cannabis Business. All Cannabis Businesses shall be required to annually register as follows:

1. All persons engaging in business as a Cannabis Business, whether an

existing, newly established or acquired business shall register with the Tax Administrator within thirty (30) days of commencing operation and shall annually renew such registration within 31 days of each subsequent calendar year thereafter. In registering, such persons shall furnish to the Tax Administrator a sworn statement, upon a form provided by the Tax Administrator, setting forth the following information:

- i. The name of the business;
- ii. The names and addresses of each owner;
- iii. The exact nature or kind of business;
- iv. The place where such business is to be carried on; and
- v. Any additional information which the Tax Administrator may require.

B An annual registration fee of one hundred ten dollars (\$110.00) shall be presented with the sworn statement submitted under this section. This fee shall not be considered a tax and may be adjusted from time to time to fully compensate City for registration-related costs by resolution of the City Council.

C The Cannabis Business Tax imposed by this section shall be paid, in arrears, on a monthly basis. Each person owing a Cannabis Business Tax each calendar month shall, no later than the last day of the month following the close of the calendar month, file with the Tax Administrator a statement (“Tax Statement”) of the tax owed for that calendar month and the basis for calculating that tax. The Tax Statement is required to be submitted on a form prescribed by the Tax Administrator. The Cannabis Business Tax for each calendar month shall be due and payable on that same date that the Tax Statement for the calendar month is due.

D Upon cessation of a Cannabis Business, Tax Statements and cannabis tax payments shall be immediately due for all calendar months up to and including the calendar month during which cessation occurred.

E The Tax Administrator may, at his or her discretion, establish alternative reporting and payment periods for any taxpayer as the Tax Administrator deems necessary to ensure efficient and effective collection of the cannabis business tax, but no less frequently than quarterly. The Tax Administrator may also require that a deposit, to be applied against the Cannabis Business Taxes due for a calendar month, be made by a taxpayer at the beginning of that calendar month. In no event shall the deposit required by the Tax Administrator exceed the Cannabis Business Tax amount he or she projects will be owed, in his or her judgment, by the taxpayer for the calendar month. The Tax Administrator may require that a taxpayer make Cannabis Tax payments via a cashier’s check, money order, wire transfer, or similar instrument.

3.30.070 Payments and communications - timely remittance.

Whenever any Cannabis Tax 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 observed by the City, the due date shall be the next regular business day on which the City is open to the public.

3.30.080 Payment - when taxes deemed delinquent.

Unless otherwise specifically provided under other provisions of this section, the Cannabis Business Taxes required to be paid pursuant to this section 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/or 3.30.070.

3.30.090 Notice not required by the City.

The City may as a courtesy send a tax notice to the Cannabis Business which owes the City a Cannabis Business Tax. However, the Tax Administrator is not required to send a delinquency or other notice or bill to any person subject to the provisions of this section. Failure to send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this section.

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 section 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 due, in addition to the amount of the tax due, 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 section, except as

provided in Section 3.30.120.

B No refund of any Cannabis Business Tax collected pursuant to this section 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 City under this section, 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 or paid, whichever came first.

B The Tax Administrator, his or her designee or any other City officer charged with the administration of this section 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 in an amount in excess of the tax due, and the error is attributable to the City, the City shall refund the amount of tax erroneously paid; provided that (i) a claim for refund has been timely filed with the Tax Administrator; and (ii) the refund cannot exceed, under any circumstance, the amount of tax overpaid during the twelve months preceding the last month for which the claim states the tax was overpaid.

3.30.130 Personal Cultivation Not Taxed.

The provisions of this section shall not apply to personal cannabis cultivation or personal use of cannabis, to the extent those activities are authorized in the State's "Medicinal and Adult Use Cannabis Regulation and Safety Act," as may be amended. This section 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 provided that the individual receives no compensation whatsoever related to that personal cultivation or 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 section.

B For purposes of administration and enforcement of this section generally, the Tax Administrator may from time to time promulgate such administrative interpretations, rules and/or procedures consistent with the purpose, intent and express terms of this section 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 Cannabis Business 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 section;
3. Receive and record all taxes remitted to the City as provided in this section;
4. Maintain records of taxpayer reports and taxes collected pursuant to this section;
5. Assess penalties and interest to taxpayers pursuant to this section;
6. Determine amounts owed under and enforce collection pursuant to this section.

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 section may appeal to the City Council by filing a notice of appeal with the City Clerk within thirty (30) calendar days of the serving or mailing of the Tax Administrator's determination of the amount due. The City Clerk, or his or her designee, shall fix a time and place for hearing such appeal, and the City 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 City Council shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this section 3.30.150 for service of notice of hearing. 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 section shall be deemed a debt owed to the City. Any person owing money to the City under the provisions of this section shall be liable in an action brought in the name of the City for the recovery of such debt. The provisions of this section shall not be deemed a limitation upon the right of the City to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the Cannabis Business Tax, penalties and/or fees imposed by this section, or the failure to comply with any of the provisions of this section.

3.30.170 Apportionment.

If a business subject to the Cannabis Business Tax is operating both within and outside the City, it is the intent of the City 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 City. 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.

The Cannabis Business 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 section 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 verification any representations made by any taxpayer to the City 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 the City. In conducting such investigation, the Tax Administrator shall have the power to inspect any equipment, such as but not limited to 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 City of any Cannabis Business Tax imposed by this section 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 City, which records the Tax Administrator or his/her designee shall have the right to inspect at all reasonable times.

C Should the Tax Administrator be required to perform an audit of the records of any cannabis business for failure to timely or accurately report cannabis business taxes pursuant to sections 3.30.060 and/or 3.30.070, the entire cost of the audit shall be assessed against the operator.

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

A Nothing contained in this section shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any Commercial Cannabis Permit or City 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 City, 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 under any other Chapter of this code or any other ordinance or resolution of the City. 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 Chapters of this code.

B The Tax Administrator may revoke or refuse to renew the license required by Chapter 3.30 of this code for any business that is delinquent in the payment of any tax due pursuant to this section, or that fails to make a deposit required by the Tax Administrator pursuant to Section 3.30.060.

A Commercial Cannabis Permit issued under the McFarland Municipal Code may be revoked, suspended or not renewed in the event that the business holding that permit has failed to (i) make a deposit required by the Tax Administrator pursuant to Section 3.30.060 or (ii) timely pay all taxes, interest and penalties owed by that business under this section.

3.30.210 Payment of tax does not authorize unlawful business.

A The payment of a Cannabis Business Tax required by this section, and its acceptance by the City, 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 section 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 section is correct, or that the amount of Cannabis Business 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 cannabis business, a deficiency determination may be made at any time within three (3) years thereafter as to any liability arising from engaging in such cannabis 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 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 Cannabis Business Tax owed by a person under this section at any time:

1. If the person has not filed a complete statement required under the

provisions of this section;

2. If the person has not paid the tax due under the provisions of this section;

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 section; or

4. If the Tax Administrator determines that the nonpayment of any cannabis business tax due under this section 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 payable under this section 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 provision of this section 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, by overnight delivery by a nationally-recognized courier service, 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 section; 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 purpose of Section 3.30.240, a service by overnight delivery shall be deemed to have occurred one (1) calendar day following deposit with a courier and service by mail shall be deemed to have occurred three (3) days following deposit in the United States mail.

3.30.250 Tax assessment - hearing, application and determination.

Within thirty (30) calendar 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 City is not made within the time herein prescribed, the Cannabis Business Tax assessed by the Tax Administrator shall become final and conclusive. Within thirty (30) calendar 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) calendar 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) calendar 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 reassess (if necessary) 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 Cannabis Business is unable to comply with any tax requirement imposed under this section due to a disaster, the business may notify the Tax Administrator of its inability to comply and request relief from the tax requirement. For purposes of this section, “disaster” means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.

B The Cannabis Business shall provide any information required by the Tax Administrator including, without limitation, why relief is requested, the time period for which the relief is requested, and the reason relief is needed for the specific amount of time. The Cannabis Business agrees to grant the Tax Administrator or his/her designee access to the location where the cannabis business has been impacted due to a disaster.

C The Tax Administrator, in his/her sole discretion, may provide relief from the cannabis business tax requirement for businesses whose operations have been impacted by a disaster if such tax relief does not exceed fifteen thousand (\$15,000) dollars. Such temporary relief may be granted for a reasonable amount of time, in the Tax Administrator’s sole discretion, and the amount and duration of relief should be based upon how long it would reasonably take for the cannabis business to recover from the disaster. Further, the Tax Administrator may require that the cannabis business follow certain conditions to receive temporary relief from the cannabis business tax requirement.

3.30.270 Conviction for violation - taxes not waived.

The conviction and punishment of any person for failure to pay the required Cannabis Business 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 section or of any State law requiring the payment of all taxes. Any person violating any of the provisions of this section shall be guilty of a misdemeanor.

3.30.290 Severability.

If any provision of this section, 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 section or the application of this section 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 section or which are available under any other provision of this code and any other provision of law or equity are cumulative.

The use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this section.

3.30.310 Amendment or modification.

Except as set forth in this section 3.30.310, this section may be amended or modified but not repealed by the City Council without a vote of the people. However, as required by Article XIII C of the California Constitution, voter approval is required for any amendment that would expand, extend, or increase the rate of any tax levied pursuant to this section. The people of the City of McFarland affirm that the following actions shall not constitute an increase of the rate of a tax:

A The restoration or adjustment of the rate of the tax to a rate that is neither less nor higher than that allowed by this chapter, in those circumstances where, among others, the City Council has previously acted to reduce or increase the rate of the tax within the allowed range or is incrementally implementing an increase authorized by this chapter;

B An action that interprets or clarifies (i) the methodology of applying or calculating the Cannabis Business Tax or (ii) any definition applicable to the tax, so long as the interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the provisions of this Chapter 3.30; or

C The collection of the tax imposed by this section even if the City had, for some period of time, failed to collect the tax.

SECTION 2. Pursuant to Article XIII B of the California Constitution, the appropriation limit for the City of McFarland will be increased by the maximum projected aggregate collection authorized by the levy of this general tax, as indicated in Section 1, in each of the years covered by this Ordinance plus the amount, if any, by which the appropriation limit is decreased by law as a result of the levy of the general tax set forth in this Ordinance.

SECTION 3. If any portion of this Ordinance is declared invalid by a court of law or other legal body with applicable authority, the invalidity shall not affect or prohibit the force and effect of any other provision or application of the Ordinance that is not deemed invalid. The voters of the City hereby declare that they would have circulated for qualification and/or voted for the adoption of this Section, and each portion thereof, regardless of the fact that any portion of the initiative may be subsequently deemed invalid.

SECTION 4. Pursuant to California Constitution Article XIII C §(2)(b) and California Elections Code §9217, this Ordinance shall take effect only if approved by a majority of the eligible voters of the City of McFarland voting at the General Municipal Election to be held on November 8, 2022, and shall take effect ten (10) days after the City Council has certified the results of the General Municipal Election by resolution.

SECTION 5. This order shall take effect according to law ten days after certification of the election at which it is adopted.

CITY OF MCFARLAND

MEMORANDUM

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: Kenny Williams, City Manager
Peter Cosentini, Assistant City Manager
Marilyn Garza, HR Director

DATE: May 12, 2022

SUBJECT: Report, Discuss, and Possible Approval of resolution number 2022-_____ for the reclassification of the current positions, Accounting Clerk III, Accounts Payable, Accounts Receivable and Payroll/AP Specialist Clerk to Accounting Clerk I, II, and III.

Discussion:

City is recommending the city council approve the reclassification of job titles within the finance department.

The new titles will give clarification and structure to the finance department for all current and future accounting clerks. Staff believes the changes are necessary and will guide staff in instrumenting job duties to the specific clerk position.

Fiscal Impact:

NONE.

Recommendation:

The city is recommending the City Council approve resolution number 2022-_____ for the reclassification of the current positions, Accounting Clerk III, Accounts Payable, Accounts Receivable and Payroll/AP Specialist Clerk to Accounting Clerk I, II, and III.

Attachment:

Accounting I Job Description
Accounting II Job Description
Accounting III Job Description

RESOLUTION NO. 2022-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING RECLASSIFICATION OF THE CURRENT POSITIONS, ACCOUNTING CLERK III, ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, AND PAYROLL/AP IN THE FINANCE DEPARTMENT

WHEREAS, the City Council of the City of McFarland has approved a fiscal year budget for 2021/2022; and

WHEREAS, the City Council believes it is necessary to reclassify current accounting clerk positions within the finance department; and

WHEREAS, human resource director has created job descriptions for the Accounting Clerk I, II, and III; and

WHEREAS, the job descriptions are attached within exhibit A.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

- 1) The foregoing recitals are true and correct and incorporated herein as if set forth in full.
- 2) The City Manager is hereby authorized and directed to reclassify the current positions, Accounting Clerk III, Accounts Payable, Accounts Receivable, and Payroll/AP Specialist.
- 3) The City Manager is hereby authorized and directed to utilize job descriptions presented in Exhibit A for Accounting Clerk I, II, and III for the reclassification within the Finance Department.
- 4) The City Clerk shall certify to the passage and adoption of this resolution.
- 5) This resolution is effective immediately.

PASSED AND ADOPTED at a special meeting of the City Council of the City of McFarland on the 12th day of May 2022 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTEST:

Francisca Alvarado, City Clerk

CITY OF MCFARLAND:

Sally Tafoya, Mayor

I, _____, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

Francisca Alvarado, City Clerk



401 W. Kern Avenue
McFarland, CA 93250
661-792-3091 Office
661-792-3093 Fax

CITY OF MCFARLAND FINANCE

DEPARTMENT

ACCOUNTING III

Hourly: \$17.21-\$22.03 Bi-weekly

SALARY: \$1,376.80-\$1,762.40 Bi-weekly

OPENING DATE:

CLOSING:

POSITION SUMMARY:

The fundamental reason this classification exists is to plan, coordinate, and schedule the work of the City's payroll. The Payroll performs complex paraprofessional accounting work in the implementation of a centralized payroll processing system; performs related bookkeeping and accounting duties. Under general supervision, participates in recordkeeping activities relating to payroll.

CLASS CHARACTERISTICS:

This is a journey-level classification for clerical accounting employees who are required to have financial recordkeeping skills. Employees in this class normally perform a group of related duties according to established procedures. While a variety of tasks may be assigned, each step usually follows a pattern which has been established and explained before work is started. The Payroll is required to exercise independent judgment and initiative in completing complex and sensitive accounting work for the City's centralized payroll function. Exercise discretion and tact in processing documents and handling confidential and/or sensitive information.

ESSENTIAL RESPONSIBILITIES:

Prepares and submits accounting information for data processing; reconciles any differences between accounting records and data processing reports; requests reports and end-of-year printouts from data processing; provides data on monies due, collected, and delinquent for accounting information and annual auditors' reports; answers questions and advises on procedures in preparing accounting transactions.

Participates in the preparation and auditing of payroll materials requiring analysis of supporting documents; ensures that all entries and adjustments are entered properly into the City's computerized system.

Receives and processes payments and verifies accuracy of bills and payments, including researching minor discrepancies. Matches invoices, receiving reports and other requests for payment with purchase order or contract documents; ensures proper authorization and compliance with City policies and procedures.

Prepares bills for check writing and input to data processing. Provides information to vendors regarding invoices and purchase orders.

Reviews employee time reports for accuracy and compliance with policies and procedures; completes forms to authorize payroll or personnel status changes. Correlates City payroll runs with time records and explains payroll deductions and related payroll transactions to City employees.

Calculates base pay, overtime, gross pay, deductions, reportable earnings, taxable earnings, and accrued leave time, in accordance with City procedures. Calculates various withholdings from wages.

Runs payroll checks and prepares for distribution.

Maintains and updates master payroll records; prepares and reconciles tax reports; reconciles and computes payments due for various benefit program providers.

Inputs and reviews statistical reports; works with various reports, registers, and journals.

Exercise discretion and tact in processing documents and information of a confidential or sensitive nature in a variety of program areas, including benefits, payroll administration, compensation, personal data, employee leave, vendor information; other employee/employer data.

Performs related duties as required.

MINIMUM QUALIFICATIONS:

knowledge of – Principles and practices of financial record keeping and accounting; basic principles of payroll; computers and computer software including spreadsheets, databases, and word processing; modern office procedures and equipment; effective customer service; applicable laws and regulations including wage and hour; clerical accounting methods, forms, and techniques. Processing of invoices and purchase orders and ability to understand, interpret and apply purchasing policies and procedures.

Skilled in – Financial recordkeeping practices and techniques; statistical report preparation; research methods; customer account reconciliation.

Ability to - Understand and interpret the principles, laws, and procedures involved in financial record keeping and accounting functions; prepare financial reports and maintain on-line ledgers and journals; analyze data and draw logical conclusions; understand, interpret, multi-task, problem solve, and prioritize work; key data into spreadsheets, databases, on-line ledgers and journals quickly and accurately; communicate effectively, both verbally and in writing; establish and maintain effective working relationships with others; communicate effectively in written and oral form; follow oral and written directions; develop and maintain effective working relationships; operate regular office equipment, including calculator and minicomputer.

Licenses and Certificates – A valid California Driver’s License and a driving record acceptable to the City’s insurance company.

Physical Abilities and Work Environment – Subject to standing, walking, sitting, bending, reaching, kneeling, pushing, and pulling. Occasional lifting of objects up to 25 pounds. Must be able to perform repetitive motion and fine manipulation tasks for long intervals of time. Must be able to sit or stand for long periods of time. This job operates in a professional office environment. This role routinely uses standard office equipment such as computers, phones, photocopiers, filing cabinets and fax machines.

Other – Bilingual fluency in English and Spanish is preferred.

EDUCATION AND EXPERIENCE:

Any combination of experience and education that would be likely to provide the required knowledge, skills, and abilities could be qualifying, as determined by the City. A typical way to obtain the knowledge, skills, and abilities is:

Experience – Three (3) – Five (5) years of experience performing financial and statistical record keeping including one year at the paraprofessional level maintaining accounts payable, purchasing, payroll system or processing records.

Education - Graduation from an accredited high school or an equivalent certificate or diploma recognized by the State of California and an Associate Degree (AA) in accounting or business.

The City of McFarland offers an excellent benefit package including:

- Comprehensive City paid medical, dental, and vision benefits for the employee and Dependents
- Life insurance equal to 1 yr. base salary with a minimum of \$50,000
- Retirement - Deferred Compensation 401(k)-The City of McFarland contributes an additional 10% of an employee's pay each pay period into 401(k) plan, at no cost to the employee.
- Supplemental life insurance (Optional)
- American Fidelity Insurance (Optional)
- Section 125 plan participation
- 12 vacation days, and 12 days sick pay accrued annually
- 13.5 Days Holiday Pay

APPLICATION:

To apply, please complete an application online at www.mcfarlandcity.org. **Resumes will not be accepted in lieu of a City employment application.** To be considered for this position, please submit completed employment application and resume.

Candidates with the most relevant qualifications will be invited to participate in the interview and testing processes. Reference checks, Live SCAN, background investigations, and pre-employment physicals including drug testing are part of the employment process and background standards.

EQUAL OPPORTUNITY EMPLOYER:

The City of McFarland is an Equal Opportunity Employer. In accordance with the Americans with Disabilities Act of 1990 (ADA), requests for special accommodations during any stage of the examination process should be made in advance to the Human Resources Department.



401 W. Kern Avenue
McFarland, CA 93250
661-792-3091 Office
661-792-3093 Fax

CITY OF MCFARLAND
ACCOUNTING CLERK II (AP)

HOURLY: \$16.79-\$21.49 Bi-weekly

SALARY: \$1,434.20-\$1,719.20 Bi-weekly

OPENING DATE:

CLOSING:

POSITION SUMMARY:

The fundamental reason this classification exists is to plan, coordinate, and schedule the work of the City's accounts payable. The Accounts Payable Clerk performs complex paraprofessional accounting work in the implementation of a centralized accounts payable processing system; performs related bookkeeping and accounting duties. Under general supervision, participates in recordkeeping activities relating to accounts payable.

CLASS CHARACTERISTICS:

This is a journey-level classification for clerical accounting employees who are required to have financial recordkeeping skills. Employees in this class normally perform a group of related duties according to established procedures. While a variety of tasks may be assigned, each step usually follows a pattern which has been established and explained before work is started. The Accounts Payable Clerk is required to exercise independent judgment and initiative in completing complex and sensitive accounting work for the City's accounts payable function. Exercise discretion and tact in processing documents and handling confidential and/or sensitive information.

ESSENTIAL RESPONSIBILITIES:

Prepares and submits accounting information for data processing; reconciles any differences between accounting records and data processing reports; requests reports and end-of-year printouts from data processing; provides data on monies due, collected, and delinquent for accounting information and annual auditors' reports; answers questions and advises on procedures in preparing accounting transactions.

Ensures that all accounts payable entries and adjustments are entered properly into the City's computerized system.

Identifies and resolves problems and inconsistencies; determines corrective entries involved in maintaining accounting controls; examines, reconciles, balances, and adjusts accounting records; coordinates accounting activities with other City departments.

Participates in and may supervise the preparation of a variety of State, Federal, and local claims, statements, and reports from various sources.

Receives and processes payments and verifies accuracy of bills and payments, including researching minor discrepancies. Matches invoices, receiving reports and other requests for payment with purchase order or contract documents; ensures proper authorization and compliance with City policies and procedures.

Prepares bills for check writing and input to data processing. Provides information to vendors regarding invoices and purchase orders.

Inputs information into a computer system or manually prepares forms to produce warrants.

Inputs and reviews statistical reports; works with various reports, registers, and journals.

Exercise discretion and tact in processing documents and information of a confidential or sensitive nature in Accounts Payable.

Performs related duties as required.

MINIMUM QUALIFICATIONS:

knowledge of – Principles and practices of financial record keeping and accounting; basic principles of accounts payable; computers and computer software including spreadsheets, databases, and word processing; modern office procedures and equipment; effective customer service; clerical accounting methods, forms, and techniques. Processing of invoices and purchase orders and ability to understand, interpret and apply purchasing policies and procedures.

Skilled in – Financial recordkeeping practices and techniques; statistical report preparation; research methods; customer account reconciliation.

Ability to - Understand and interpret the principles, laws, and procedures involved in financial record keeping and accounting functions; prepare financial reports and maintain on-line ledgers and journals; analyze data and draw logical conclusions; multi-task, problem solve, and prioritize work; key data into spreadsheets, databases, on-line ledgers and journals quickly and accurately; communicate effectively, both verbally and in writing; establish and maintain effective working relationships with others; communicate effectively in written and oral form; follow oral and written directions; develop and maintain effective working relationships; operate regular office equipment, including calculator and minicomputer.

Licenses and Certificates – A valid California Driver's License and a driving record acceptable to the City's insurance company.

Physical Abilities and Work Environment – Subject to standing, walking, sitting, bending, reaching, kneeling, pushing, and pulling. Occasional lifting of objects up to 25 pounds. Must be able to perform repetitive motion and fine manipulation tasks for long intervals of time. Must be able to sit or stand for long periods of time. This job operates in a professional office environment. This role routinely uses standard office equipment such as computers, phones, photocopiers, filing cabinets and fax machines.

Other – Bilingual fluency in English and Spanish is preferred.

EDUCATION AND EXPERIENCE:

Any combination of experience and education that would be likely to provide the required knowledge, skills, and abilities could be qualifying, as determined by the City. A typical way to obtain the knowledge, skills, and abilities is:

Experience – two years of experience performing financial and statistical record keeping including one year at the paraprofessional level maintaining accounts payable, purchasing, or processing records.

Education - Graduation from an accredited high school or an equivalent certificate or diploma recognized by the State of California and an Associate Degree (AA) in accounting or business.

The City of McFarland offers an excellent benefit package including:

- Comprehensive City paid medical, dental, and vision benefits for the employee and Dependents
- Life insurance equal to 1 yr. base salary with a minimum of \$50,000
- Retirement - Deferred Compensation 401(k)-The City of McFarland contributes an additional 10% of an employee’s pay each pay period into 401(k) plan, at no cost to the employee.
- Supplemental life insurance (Optional)
- American Fidelity Insurance (Optional)
- Section 125 plan participation
- 12 vacation days, and 12 days sick pay accrued annually
- 13.5 Days Holiday Pay

APPLICATION:

To apply, please complete and application online at www.mcfarlandcity.org and email to Human Resources Director, Marilyn Garza at mgarza@mcfarlandcity.org. **Resumes will not be accepted in lieu of a city employment application.**

EQUAL OPPORTUNITY EMPLOYER: The City of McFarland is an Equal Opportunity Employer. In accordance with the Americans with Disabilities Act of 1990 (ADA), requests for special accommodations during any stage of the examination process should be made in advance to the Human Resources Department.



401 W. Kern Avenue
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661-792-3091 Office
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CITY OF MCFARLAND
ACCOUNTING CLERK II (AR)

HOURLY: \$16.79-\$21.49 Bi-weekly

SALARY: \$1,434.20-\$1,719.20 Bi-weekly

OPENING DATE:

CLOSING: UNTIL FILLED

POSITION SUMMARY:

The fundamental reason this classification exists is to provide a variety of routine to difficult financial, statistical, and accounting office support for assigned accounting functions; may perform general office support duties.

CLASS CHARACTERISTICS:

Under general supervision provides a variety of routine to difficult financial, statistical, and accounting office support for assigned accounting functions; may perform general office support duties, including typing and record keeping; performs related work as assigned.

ESSENTIAL RESPONSIBILITIES:

Receives revenue from a variety of sources and is responsible to make sure that all funds received are placed in the appropriate fund or account. Ensure proper authorization and compliance with City policies and procedures. Answers factual questions regarding City policies and ordinances. Maintains accounting and financial and statistical records and prepares periodic or special report.

Performs a variety of general office support duties such as typing, proofreading, filing, answering the telephone.

Enters and retrieves data from an online or personal computer system; may use such technology to produce standard reports.

Provides office support to other Finance divisions in a relief or training capacity

Performs other or related duties as assigned.

MINIMUM QUALIFICATIONS:

Knowledge of – Financial record keeping and bookkeeping practices and procedures; Basic auditing principles and practices; The specific functional area to which assigned (i.e., accounts receivable); Office practices and procedures, including filing and the operation of standard office equipment; Correct business English usage and the standard format for typed materials; Business arithmetic as applied to accounting and auditing office support functions; Basic business data processing principles and the use of word processing equipment.

Skilled in – Preparing, maintaining and reconciling various financial, accounting, statistical and numerical records; Performing detailed accounting clerical work accurately; Organizing and maintaining office files; Making accurate arithmetic calculations; Using initiative and sound independent judgment within established guidelines; Operating standard office equipment, including a calculator, word processor and centralized telephone equipment; Prioritizing work, coordinating several activities and meeting critical deadlines; Establishing and maintaining effective working relationships with those contacted in the course of the work, including the general public; Understanding and carrying out oral and written directions.

Ability to - Understand and interpret principles, laws, and procedures involved in financial record keeping and accounting functions; Plan and organize work to meet deadlines on a timely basis; Type or use word processing to produce clear, clean, accurate documents in a timely manner; Remain tactful, courteous and patient when dealing with the public; Follow oral and written instructions; Learn to operate a computer terminal for data input, inquiry, and report generation; Communicate clearly and concisely, both orally and in writing; Establish and maintain effective relationships with those contacted in the course of work; Maintain regular and reliable level of attendance.

Licenses and Certificates –. Possession of or ability to obtain a valid California Driver's License may be required.

Physical Abilities and Work Environment – While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is required to walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms, May be expected to lift and move containers weighing up to 25 pounds. Specific vision abilities required by this job include close vision, color vision, and the ability to adjust focus.

Other – Bilingual fluency in English and Spanish is desirable.

EDUCATION AND EXPERIENCE:

Any combination of experience and education that would be likely to provide the required knowledge, skills, and abilities could be qualifying, as determined by the City. A typical way to obtain the knowledge, skills, and abilities is:

Experience – Two years of bookkeeping, accounting or financial clerical or office assistant experience.

Education - Graduation from an accredited high school or an equivalent certificate or diploma recognized by the State of California and an Associate Degree (AA) in accounting or business.

The City of McFarland offers an excellent benefit package including:

- Comprehensive City paid medical, dental, and vision benefits for the employee and Dependents
- Life insurance equal to 1 yr. base salary with a minimum of \$50,000
- Retirement - Deferred Compensation 401(k)-The City of McFarland contributes an additional 10% of an employee’s pay each pay period into 401(k) plan, at no cost to the employee.
- Supplemental life insurance (Optional)
- American Fidelity Insurance (Optional)
- Section 125 plan participation
- 12 vacation days, and 12 days sick pay accrued annually
- 13.5 Days Holiday Pay

APPLICATION:

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McFarland, CA 93250
661-792-3091 Office
661-792-3093 Fax

CITY OF MCFARLAND
ACCOUNTING CLERK I

Hourly: \$15.21-\$19.47 Bi-weekly

SALARY: \$1,216.80- \$1,557.60 Bi-weekly

OPENING DATE:

CLOSING:

POSITION SUMMARY:

The fundamental reason this classification exists is to provide a variety of routine to difficult financial, statistical, and accounting office support for assigned accounting functions; may perform general office support duties, including typing and record keeping

CLASS CHARACTERISTICS:

Accounting Assistant I is the entry-level class of this accounting support series. Initially under close supervision, incumbents learn office and City procedures, including accounts receivable and payable. As experience is gained, there is greater independence of action within established guidelines. This class is alternately staffed with Accounting Assistant II and incumbents may have the qualifications to complete in a recruitment for the higher-level demonstrating proficiency which meet the qualifications of the higher-level class.

ESSENTIAL RESPONSIBILITIES:

Maintains and updates records of fiscal transactions manually and on the computer; post payments and refunds received to appropriate account and logs to create records of such transactions as deposits, receipts; prepares deposit journal entry for approval by supervisor, reconciles to the general ledger and performs utility receivable reconciliation.

Performs cashiering function for the City and receives payments and issue receipts for business licenses; building, planning, engineering, water, sewer, and refuse collection services; and miscellaneous fees.
Prepare list and maintain file of City businesses, forward copies of listing to other departments.

Maintains various accounts receivable subsidiary ledgers, auditing and reconciling reports and information, and posting data as required. Generates general ledger entries and reconciles to supporting documentation.

Performs reconciliation of accounts receivable to general ledger

Performs Bank reconciliation

Prepares listing of delinquent utility accounts and notifies utility customers of delinquent accounts and resolve delinquency or notify Public Works to discontinue service.

Prepares production of various periodic billings, receives checks by mail and processes and balances;

accordingly, audits accounts receivable; answers factual questions regarding City policies and ordinances.

Maintains accounting and financial and statistical records and prepares periodic or special reports

Performs a variety of general office support duties such as typing, proofreading, filing, answering the telephone and preparing periodic and special reports

Performs reconciliation of accounts for accurate account balances and complying with related policies, practices, and regulations.

Enters and retrieves data from an online or personal computer system; may use such technology to produce standard reports

Provides office support to other Finance divisions in a relief or training capacity

Performs other or related duties as assigned

MINIMUM QUALIFICATIONS:

Knowledge of – Financial record keeping and bookkeeping practices and procedures; Basic auditing principles and practices; The specific functional area to which assigned (i.e., accounts receivable, accounts payable, treasury, payroll, municipal utilities); Office practices and procedures, including filing and the operation of standard office equipment; Correct business English usage and the standard format for typed materials; Business arithmetic as applied to accounting and auditing office support functions. Basic business data processing principles and the use of word processing equipment. Business letter writing and the standard format of typed materials.

Skilled in – Preparing, maintaining and reconciling various financial, accounting, statistical and numerical records; Performing detailed accounting clerical work accurately; Organizing and maintaining office files; Making accurate arithmetic calculations; Using initiative and sound independent judgment within established guidelines; Operating standard office equipment, including a calculator, word processor and centralized telephone equipment; Prioritizing work, coordinating several activities and meeting critical deadlines; Establishing and maintaining effective working relationships with those contacted in the course of the work; Understanding and carrying out oral and written directions.

Ability to - Understand and interpret principles, laws, and procedures involved in financial record keeping and accounting functions; Read, understand, and apply established City and departmental policies, procedures, practices, and regulations; Plan and organize work to meet deadlines on a timely basis; operate a keyboard at 40 words per minute. Type or use word processing to produce clear, clean, accurate documents in a timely manner; Remain tactful, courteous, and patient when dealing with the public; Follow oral and written instructions; Learn to operate a computer terminal for data input, inquiry, and report generation; Communicate clearly and concisely, both orally and in writing; Establish and maintain effective relationships with those contacted in the course of work; Maintain regular and reliable level of attendance.

Licenses and Certificates – Possession of or ability to obtain a valid California driver's license may be required for some positions. Must be able to pass the Microsoft Office 2007 test that will include Word, Excel, Outlook, Power point, grammar and punctuation test, ten-key test as well as Standard Accounting test with a pass score of minimum 70%

Physical Abilities and Work Environment – While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is required to walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms, May be expected to lift and move containers weighing up to 25 pounds. Specific vision abilities required by this job include close vision, color vision, and the ability to adjust focus

Other – Bilingual fluency in English and Spanish is desirable

EDUCATION AND/OR EXPERIENCE:

Any combination of experience and education that would be likely to provide the required knowledge, skills, and abilities could be qualifying, as determined by the City. A typical way to obtain the knowledge, skills, and abilities is:

Experience – One year of bookkeeping, accounting, cashier, financial clerical, or office assistant experience

Education-Possession of a high school diploma or GED recognized by the State of California. Associate degree or two (2) full academic years of attendance at an accredited college or university equivalent business school courses or college-level courses in bookkeeping, accounting, business administration, finance, or a related field, desirable.

The City of McFarland offers an excellent benefit package including:

- Comprehensive City paid medical, dental, and vision benefits for the employee and Dependents
- Life insurance equal to 1 yr. base salary with a minimum of \$50,000
- Retirement - Deferred Compensation 401(k)-The City of McFarland contributes an additional 10% of an employee's pay each pay period into 401(k) plan, at no cost to the employee.
- Supplemental life insurance (Optional)
- American Fidelity Insurance (Optional)
- Section 125 plan participation
- 12 vacation days, and 12 days sick pay accrued annually
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APPLICATION:

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EQUAL OPPORTUNITY EMPLOYER: The City of McFarland is an Equal Opportunity Employer. In accordance with the Americans with Disabilities Act of 1990 (ADA), requests for special accommodations during any stage of the examination process should be made in advance to the Human Resources Department.

