INST	RUCTIONS TO VOTERS		STATE SENATOR 1ST DISTRICT	CITY	
	USE A BLACK PEN ONLY. To vole, completely fill in the oval (**) next to your choice. Do not vote for more than the authorized number of candidates. To vote for a qualified write-in candidate, write the persons name on the blank line provided for that purpose and completely fill in the oval. All distinguishing marks or erasures are forbidden and make the ballot void. If you make a mistake marking your ballot, return it to the Election Official and a		Voie for ONE ANSELMO A, CHAVEZ	CITY OF JACKSON MEMBER OF CITY COUNCIL	
To vote, to your			Democratic	Vote for no more than THREE KEITH SWEET	
vote for			DAVE COX	Athletic Facility Superintenden JUDY JEBIAN	
provided fill in th			lusinessman / Senator Republican	MARILYN L. LEWIS	
void. If				WAYNE GARIBALDI	
replacement ballot will be issued.		0	Wnte-in, if any	Businessman ALFRED A, NUNES	
PRE:	PRESIDENT AND VICE PRESIDENT		BER OF THE STATE ASSEMBLY	DAVE BUTOW	
11.00	Vote for ONE PARTY		10TH DISTRICT Vote for ONE	Retired	
DOM: N	atterius and	0	JANICE M. BONSER	Wolle-in, if any	
	RALPH NADER for President Peace and Freedom		Independent Business Woman Libertarian	Witte-In, it any	
	MATT GONZALEZ for Vice President	0	JACK SIEGLOCK	Wate-in, if any	
-		Local Independent Businessma Repul		OTTY OF JACKSON	
	BARACK OBAMA for President Democratic	0	ALYSON L. HUBER	CITY OF JACKSON CITY CLERK Vote for ONE	
	JOE BIDEN for Vice President		Business Attorney Democratic	C C	
-		0		Wate-in, if any	
	BOB BARR for President Libertarian		Wate-in, if any	MEASURES SUBMITTED	
	WAYNE A. ROOT for Vice President		conoc	TO THE VOTERS	
	JOHN MCCAIN for President SARAH PALIN for Vice President	SCHOOL AMADOR COUNTY		COUNTY MEASURE M	
			AMADOR COUNTY INIFIED SCHOOL DISTRICT ar Oro Madre Unified School District)	AMADOR FIRE PROTECTION AND EMERGENCY RESPONSE SAFETY	
		GOVERNING BOARD MEMBER		MEASURE Shall Amador County enact a on cent sales tax for fire protection	
	CYNTHIA MCKINNEY for President	-	Vote for no more than THREE JANELLE F. REDKEY	emergency medical response service with the proceeds allocated to local districts as described in Ordinance 1676 (including reallocation to reflect a	
		0	Deputy District Attorney		
	ROSA CLEMENTE for Vice President	0	MARY WALSER Incumbent PAUL "PJ" KARNAZE	changes in the number of districts), used for paid fire fighter-emerc	
		0	Incumbent WALLY UPPER	medical response personnel to existing fire stations, administr support, and volunteer insura	
	ALAN KEYES for President	0	Relired College President	training and incentive programs?	
0	American Independent WILEY S. DRAKE, SR. for Vice President		Wnle-in, if any	O YES	
0		0	Write-in, if any	O NO	
	Write-in, if any		Write-in, if any		
lienz			DISTRICT		
UNIT	ED STATES REPRESENTATIVE 3RD DISTRICT Voie for ONE	1/6	DISTRICT		
		ć	MADOR WATER AGENCY DIRECTOR, DISTRICT NO. 1		
0	DAN LUNGREN U.S. Representative, District 3 Republican		Vote for ONE		
			MADONNA WIEBOLD Appointed Incumbent		
0	BILL DURSTON Emergency Physician Democratic		OFOROFW HE!!!		
_		0	GEORGE W. "BILL" CONDRASHOFF Local Businessman / Engineer		
0	DINA J. PADILLA Health Care Consultant Peace and Freedom				
_		0	Write-In, if any		
0	DOUGLAS ARTHUR TUMA Retired Civil Engineer Libertarian		N .	2 -	
0	Write-in, if any				
	service (ISSS) II = TASS				
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	IN NEXT COLUMN		IN NEXT COLUMN	THE BACK OF THE BALLO	
_	Amador (03)	0	BT: 2	C Typ.01 Seq:0001 Spt.01	

VOTE BOTH SIDES

OFFICIAL BALLOT - CONSOLIDATED GENERAL ELECTION

AMADOR COUNTY - TUESDAY, NOVEMBER 4, 2008

BT: 2

THIS BALLOT STUB SHALL BE REMOVED AND RETAINED BY THE VOTER I HAVE VOTED - HAVE YOU?

ORDINANCE NO. 1676

AN ORDINANCE OF THE COUNTY OF AMADOR IMPOSING A TRANSACTIONS AND USE TAX FOR FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, AND ADDING CHAPTER 3.14 TO THE AMADOR COUNTY CODE

The Board of Supervisors of the County of Amador, State of California does ordain as follows:

SECTION 1. The Amador County Code is hereby amended by the addition of Chapter 3.14, which shall read as follows:

"3.14.010. <u>Title and Effect.</u> This chapter shall be known as the County of Amador Fire Protection and Emergency Response Services Transactions and Use Tax Ordinance. The County of Amador hereinafter shall be called "County." This chapter shall be applicable in the incorporated and unincorporated territory of the County. This chapter shall complement, and not replace or supersede, the County's existing sales and use tax, as such tax is described in Chapter 3.12 of this code.

3.14.020. Operative Date. "Operative Date" means the first day of the lirst calendar quarter commencing more than 110 days after the adoption of this chapter, the date of such adoption being as set forth below. If this chapter is approved by the voters at the November 2008 election, the Operative Date shall be Agril 1, 2009.

November 2008 election, the Operative Date shall be April 1, 2009.
3.14.030. Purpose. This chapter is adopted to achieve the following, among other purposes, and the Board of Supervisors directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.5 of Part 1.7 of Division 2 which authorizes the County to adopt this chapter, which shall be operative if two-thirds of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose. The tax imposed by this Chapter, to be known as the "Fire Protection and Emergency Response Services Tax," shall be applicable in the incorporated and unincorporated territory of the County and is a special tax for the purpose of funding fire protection and emergency response services in accordance with the Expenditure Plan set forth in this Chapter.

B. To adopt a relail transactions and use tax chapter that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax chapter that imposes a lax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax chapter that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

3.14.040 Expenditure Plan. The proceeds of the Fire Protection and Emergency Response Services Tax will be spent on one or more of the activities set forth in this Section 3.14.040. This Expenditure Plan is established for the purpose of establishing a countywide fire protection and emergency medical services (EMS) response system that supports the volunteer base of existing fire districts and agencies by providing funds for the following activities:

A. Payment of salaries, benefits and administrative support for paid lire fighter-emergency medical response personnel to staff existing fire stations; and

B. Support, maintenance and enhancement of volunteer fire fighter-emergency response service personnel by funding volunteer insurance, training and incentive programs.

Each fire department or district will be responsible for its annual budget and associated implementation strategies within the limitations of the Expenditure Plan. The Amador Fire Protection Authority (AFPA) will review the proposed annual allocation of proceeds to each department or district for recommendation to the Board of Supervisors, which proceeds shall be allocated in accordance with Section 3.14.050.

3.14.050 Allocation of Proceeds. The proceeds of the Fire Protection and Emergency Response Services Tax will be allocated to each fire department or district (Amador Fire Protection District, Ione Fire Department, Jackson Fire Department, Jackson Valley Fire District, Lockwood Fire District, Plymouth Fire Department, Sutter Creek Fire District) based on the following criteria:

 A. Each fire department or district in the County will receive a base allocation of \$50,000 annually.

B. The remaining funds will be prorated among each entity based on the total population and call volume, verified annually as of July 1 of each year.

The Board of Supervisors may amend this section 3.14.050 to reflect a change in the number of fire departments or districts within the County.

3.14.060. Contract With State. Prior to the operative date, the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax chapter; provided, that if the County shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.14.070. <u>Transactions Tax Rate.</u> For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of .50% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this chapter.

3.14.080. Place OI Sale. For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

3.14.090. Use Tax Hate. An excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in said territory at the rate of .50% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.14.100. Adoption Of Provisions Of State Law. Except as otherwise provided in this chapter and except insolar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

3.14.110. <u>Limitations On Adoption Of State Law And Collection Of Use Taxes.</u> In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the laxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

- The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter.
- 3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
- a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of langible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

3.14.120. <u>Permit Not Bequired.</u> If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this chapter.

3.14.130. Exemptions And Exclusions.

A. There shall be excluded from the measure of the transactions tax and the use lax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the

2. Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

4. A lease of tangible personal property which

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this chapter. 5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use lax imposed by this chapter, the storage, use or other consumption in this County

of tangible personal property:

the State of California,

 The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax chapter.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or properly for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of

If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

4. If the possession of, or the exercise of any right or power over, the langible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this chapter.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

D. Any person subject to use tax under this chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

3.14.140. Amendments. All amendments subsequent to the effective date of this chapter to Parl 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

3.14.150. Enjoining Collection Forbidden. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any lax or any amount of lax required to be collected."

SECTION 2. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 3. This ordinance relates to the levying and collecting of the Fire Protection and Emergency Response Services Tax and, if adopted by the voters, shall take effect ten days after the vote is declared by the legislative body, pursuant to the provisions of Elections Code sections 9217 and 15400.

The foregoing ordinance was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 24° day of June 2008 by the following vote:

Richard M. Forster, Theodore Novelli,

Louis D. Boitano, Rich F. Escamilla.

and Brian Oneto

NOES:

None

ABSENT: None

s/ Richard M. Forster

Chairman, Board of Supervisors

ATTEST:

JENNIFER BURNS, Clerk of the Board of Supervisors, Amador County, California

s/ Jennifer Burns

IMPARTIAL ANALYSIS OF MEASURE M. "AMADOR FIRE PROTECTION AND EMERGENCY RESPONSE SAFETY MEASURE"

The Amador Fire Protection and Emergency Response Safety Measure proposes to raise revenue for the purpose of funding fire protection and emergency services response personnel by imposing a 1/2-cent sales (transactions and use) tax and approving Ordinance No. 1676 adopted by the Board of Supervisors. The tax would be paid in addition to current state and local sales taxes, and would be collected at the same time and in the same manner as existing sales taxes.

This tax will be effective only if Ordinance No. 1676 is approved by a two-thirds majority of the qualified voters voting on Measure M. If approved by the voters, the sales tax will become effective on April 1, 2009. The tax will be imposed throughout Amador County, including each city and the unincorporated area.

Measure M is a tax for specific purposes, which means that the proceeds received from the tax can be used only for the specific purposes in the ordinance. Under the ordinance, proceeds will be used for payment of salaries, benefits and administrative support for paid fire fighter-emergency medical response personnel at existing fire stations, as well as volunteer insurance, training and incentive programs. The proceeds will be divided among Amador Fire Protection District, Ione Fire Department, Jackson Fire Department, Jackson Valley Fire District, Lockwood Fire District, Plymouth Fire Department, and Sutter Creek Fire District according to a formula described in the ordinance. The Board of Supervisors may amend the ordinance if there is an increase or decrease in the number of fire districts and departments in the County.

This special tax will be permanent. It will be collected until it is repealed by the voters.

s/ Martha Jeanne Shaver County Counsel

FISCAL ANALYSIS BY COUNTY AUDITOR-CONTROLLER AMADOR COUNTY MEASURE M

Amador County will impose a 1/2 cent fire protection and emergency medical response services transaction and use tax if approved by the voters on November 4, 2008 and will take effect beginning April 1, 2009. The revenues raised will be approximately \$2,400,000 for the fiscal year 2009-10 for fire protection and emergency medical response services.

s/ Joe Lowe Amador County Auditor-Controller

ARGUMENT IN FAVOR OF MEASURE M

Measure M will help save lives and keep families safe. All communities in Amador County rely largely on volunteers to fight fires and respond to emergencies. Measure M will provide necessary funding for paid fire/emergency medical personnel to improve these emergency services.

Measure M will provide funding for personnel to allow for 24/7 coverage in existing fire stations across our county. These emergency responders will help our volunteer firefighters, no matter the time

or day of the week.

Last year, our dedicated volunteers responded to over 3,800 calls for help. It has become increasingly difficult for these volunteers to sacrifice time away from their job and families to help our community. Our volunteer firefighters need our help.

That's why we need Measure M.

Measure M will approve a ½ cent increase in our local sales tax to enable our county to support our volunteers with paid firefighters. For every ten dollars spent on goods in Amador County, only 5 cents will be spent to pay for fire protection - a small price to pay to keep our families safe.

Vote Yes on Measure M to ensure that the many visitors and tourists to Amador pay a share in providing fire and emergency medical services in the County.

The challenge we face as a community is what to do if an emergency occurs and we don't have enough volunteer firefighters close by to deal with a life threatening situation. Measure M is the right solution.

Please join local fire and law enforcement leaders, teachers, and small business owners from across Amador County and vote Yes on Measure M. The peace of mind that comes with knowing a fire department will be available to save a house or a life or both is more than worth the price.

- s/ Charles "Butch" Martin, Fire Chief, Sutter Creek FPD
- s/ Alan C. Lennox, President, American Legion Ambulance
- s/ Ray Blankenhelm, Battalion Chief (Pine Grove and East) Amador Fire District
- s/ Lee Ard, Vice Mayor Ione
- s/ Paul Molinelli, Jr., Business owner: Past Pres. Chamber of Commerce

NO ARGUMENT AGAINST THIS MEASURE WAS SUBMITTED