



AGENDA REPORT

Meeting Date: December 2, 2008

Item Number: E-5

To: Honorable Mayor & City Council

From: Dr. Scott G. Miller, CFO/Director of Administrative Services
Cheryl Friedling, Deputy City Manager
Mark Brower, Senior Management Analyst

Subject: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BEVERLY HILLS SUBMITTING TO THE VOTERS OF THE CITY OF BEVERLY HILLS A MEASURE TO ENACT AN ORDINANCE UPDATING THE CITY'S BUSINESS TAX REGULATIONS

Attachments:

1. Staff Report – November 18, 2008
2. Resolution with Exhibit A (Ordinance)

INTRODUCTION

At its meeting of November 18, 2008, the City Council directed staff to prepare a Resolution placing an Ordinance to update the City's business taxes on the ballot for the March 3, 2009 municipal election. The deadline for ballot measure placement is December 5, 2008.

DISCUSSION

This ballot measure would offer voters the option to vote on an update to the City's business taxes that would better conform the City's business tax regulations to those of surrounding cities. The ordinance would also result in increased revenue that would be collected and retained by the City of Beverly Hills. This revenue would not be subject to the control of the State legislature. The revenue is unrestricted and could be used as necessary to maintain the City's standard of services to its residents, including police and fire services, library services, and recreation services.

In general, the ordinance would revise the method that taxes are assessed to several categories of businesses, including oil companies, professionals, corporate headquarters, personal services and commercial parking operators. The tax on oil companies would be converted from a flat tax per barrel of oil extracted from the City to a percentage of the gross revenue earned by the company from oil and natural gas

extracted from the City. Professionals, those providing personal services, corporate headquarters and commercial parking operators are currently paying taxes based on the number of employees working in the City. Under the proposed ordinance, professionals, those providing personal services and commercial parking operators would pay a tax based on the gross receipts of the business. Corporate headquarters would pay a tax based on the gross payroll of those working in Beverly Hills.

Under the proposed ordinance, the tax rates vary by type of business. Corporate headquarters would pay a rate of 0.10% of the gross payroll of the business. Those engaged in personal services would pay a rate of 0.10% of the gross revenues of the business. Professionals would pay a rate of 0.50% of the gross revenues of the business and commercial parking operators would pay a rate of 10% of the gross revenues of the business.

Staff and Legal Counsel have prepared the attached resolution and ordinance to comply with appropriate ballot requirements. Please note that, consistent with past practice, the resolution directs the City Attorney to prepare an impartial analysis of the ballot measure. It also provides that members of the City Council may file an argument in favor of the measure and that rebuttal arguments will be permitted. Each of these matters is discretionary with the City Council. If the City Council chooses, it may elect not to have an impartial analysis included in the sample ballot. The City Council also may elect not to allow rebuttal arguments to be filed. Finally, if the City Council elects not to authorize City Council members to file arguments in favor or against the measure, then council members will have no greater priority than any other resident if more than one argument is filed and arguments signed by Council members would have a lower priority than those signed by bona fide associations of residents.

If the City Council chooses not to include an impartial analysis or rebuttal arguments in the sample ballot, or if the City Council chooses not to authorize members of the Council to sign ballot arguments, then the City Council should so direct staff at Tuesday's meeting and these provisions will be removed from the resolution.

FISCAL IMPACT

If approved by 50% of the voters +1, this ballot measure would provide approximately \$5.2 - \$7.2 million annually in General Fund revenue to support City services.

RECOMMENDATION

Staff recommends that the City Council approve the Resolution placing an ordinance to update the City's business license taxes on the March 3, 2009 municipal election ballot to allow the voters of the City of Beverly Hills to approve or disapprove selected business tax modifications.



Scott G. Miller, CFO/Director of
Administrative Services
Finance Approval



Cheryl Friedling, Deputy City
Manager
Approved By

Attachment 1

Staff Report – November 18, 2008



CITY OF BEVERLY HILLS STAFF REPORT

Meeting Date: November 18, 2008
To: Honorable Mayor & City Council
From: Dr. Scott G. Miller, CFO / Director of Administrative Services
Cheryl Friedling, Deputy City Manager
Mark Brower, Senior Management Analyst
Subject: Potential Revenue Generating Measures for March 3, 2009 Ballot
Attachments: Survey Questionnaires
Overview – True North Research

INTRODUCTION

Council asked City staff to identify several tax code and revenue-generating options that merit further review and evaluation on the part of the City Council. At the Council's meeting of August 19, 2008 staff presented numerous options and was directed to present specific initiatives to the Council for possible placement on the March 3, 2009 municipal electoral ballot. The submission deadline to include an item on the March 3, 2009 election is December 5, 2008.

Certain of these initiatives would provide the City with enhanced General Fund revenue to support City services, particularly in a time of a) uncertain economic conditions, b) possible declining revenues and c) increasing costs for materials and services.

In certain situations, the City lags behind adjacent cities in modernizing tax or revenue rates on a predictable basis. For example, certain business license tax rates have not been updated for 13 years, while the last significant update of the Oil Extraction Tax was conducted in 1977, when oil sold for \$15/barrel. Since then, oil prices have risen 400% (based upon oil selling for \$60 per barrel).

In other areas, it is prudent to revise City tax codes to reflect contemporary realities in an evolving business climate. This is particularly relevant in the professional services sector as it relates to business tax rates.

Several revenue options were reviewed for further action. The criteria used by staff to evaluate these included: a) potential revenue to be derived and b) potential for voter approval on the March 3, 2009 electoral ballot.

Two revenue measure options seem most likely to achieve these dual goals:

1. Business Tax Modifications

- A. Oil Extraction Tax - Modify existing tax on oil companies based upon the oil extracted from the City of Beverly Hills;
- B. Business Tax Code Modifications – Modernize tax rate for business services and professional services;
- C. Commercial Parking Tax – Institute a tax on businesses that operate off-street (non-City) parking facilities.

2. Utility Users Tax

Institute a tax on the consumption of utilities, including gas, electricity or telecommunications charges, with a possible exemption for low-income residents.

DISCUSSION

Survey Research Initiative

Recognizing the need to have information on taxpayer sentiment for these revenue options, a professional survey research organization was retained.

The City retained Dr. Timothy McLarney of True North Research to design and implement a scientific survey to measure the values, perceptions, priorities and concerns of Beverly Hills residents. Dr. McLarney has designed and conducted approximately 200 revenue measure feasibility studies for public sector clients. Of the measures that have gone to ballot based on Dr. McLarney's recommendations, more than 90% have been successful.

Telephonic surveys of 400 Beverly Hills residents took place from November 6 through November 13, 2008. These surveys measured voter support and opposition to these revenue generating measures.

Survey Conclusions

Each proposed measure is listed below, indicating potential revenue and corresponding voter support levels:

Measure	Potential Annual Revenue	Yes	No	Not Sure	Refused
UUT (6% Business / 4% Residential)	\$7.4 Million	46%	42%	12%	2%
(6% Business / 3% Residential)	\$5.9 Million	46%	41%	14%	0%
(6% Business / 2% Residential)	\$4.4 Million	52%	34%	14%	0%
Combined Business Tax Changes	\$5.2 - \$7.2 Million	59%	28%	12%	0%
Oil Extraction Tax	\$1.2 Million	71%	14%	14%	1%
Commercial Parking Tax	\$2.0 - \$4.0 Million	60%	31%	8%	1%
Business License / Modify Class A & C	\$2.0 Million	58%	28%	13%	1%

Key survey findings as presented by True North Research are the following:

- Maintaining city service levels is one of the most important issues facing the community. The vast majority of Beverly Hills voters consider maintaining city service levels to be the highest issue in the community (86%) – substantially more important than the issue of preventing local tax increases (52%).
- The Business Tax Modifications option has the highest likelihood of voter approval. Although initial support for the business tax modifications measure was modest (48%), once voters developed a better understanding of each component of the proposed measure – and understood how funds would benefit the community – support climbed to 65%. Furthermore, after being exposed to opposition arguments, support remained well above the simple majority required (59%).
- A Utility Users Tax (UUT) Initial support for the UUT measure was 43%, approximately 7% less of the majority required for passage. Furthermore, unlike the patterns found with the business tax modifications measure, voters' opinions about the proposed UUT measure changed little with the introduction of additional information about the measure during the course of the survey (46%).
- Finally, it is worth noting that support for a particular ballot measure is often impacted by the other measures presented on the same ballot. By way of example, even if both the business tax modifications and UUT measures were supported by a simple majority of voters when considered separately, multiple ballot measures often result in vote-splitting behavior, jeopardizing a favorable outcome for each individual measure.

FISCAL IMPACT

The revenue-generating potential for these initiatives, should they be authorized by the Council for placement on the March 3, 2009 municipal ballot (and receive 50% + 1 support for passage) ranges from \$1.2 million annually to \$7.4 million annually.

Projected annual revenues are listed in the chart above, adjacent to the specific revenue measure.

RECOMMENDATION

Based on the survey research findings, the City Council may want to select from among the following options for possible placement of a ballot measure(s) on the March 3, 2009 ballot. The survey findings and ballot measure options were presented to the Audit and Finance Liaison Committee on November 12, 2008 as follows:

1. Business Tax Modifications – Survey results indicate the highest potential approval rating (59%) for a combined ballot measure that includes a) modifications to the existing oil extraction tax, b) modernizing the City's tax code (related to Class A and C businesses) and c) instituting a tax on off-street commercial parking businesses.
2. Utility Users Tax – Residential support for a new Utility Users Tax ranges from 46% - 52%. This tax would be based upon gas, electricity and telecommunications usage, and may include an exemption for low-income residents.
3. Both – Both of these measures could be placed on the March 3, 2009 ballot.
4. Neither – The City Council could decide not to place any measure on the March 3, 2009 ballot.



For
Scott G. Miller

Approved By

Business Tax Modifications Survey Results



Section 1: Introduction to Study

Hi, may I please speak to _____. My name is _____, and I'm calling on behalf of TNR, an independent public opinion research firm. We're conducting a survey of voters about important issues in Beverly Hills and I'd like to get your opinions.

If needed: This is a survey about important issues in the City of Beverly Hills. I'm NOT trying to sell anything and I won't ask for a donation.

If needed: The survey should take about 10 minutes to complete.

If needed: If now is not a convenient time, can you let me know a better time so I can call back?

If the person asks why you need to speak to the listed person or if they ask to participate instead, explain: For statistical purposes, at this time the survey must only be completed by this particular individual.

If the person says they are an elected official or is somehow associated with the survey, politely explain that this survey is designed to measure the opinions of those not closely associated with the study, thank them for their time, and terminate the interview.

Section 2: Local Issues

I'd like to begin by asking you a few questions about what it is like to live in your community.

Q1	How long have you lived in Beverly Hills?		
	1	Less than 1 year	1%
	2	1 to 4 years	18%
	3	5 to 9 years	13%
	4	10 to 14 years	11%
	5	15 years or longer	57%
	99	Refused	0%

Q2 Next, I'm going to read a list of issues facing your community and for each one, please tell me how important you feel the issue is to you, using a scale of extremely important, very important, somewhat important or not at all important.
 Here is the (first/next) issue: _____. Do you think this issue is extremely important, very important, somewhat important, or not at all important?

	Randomize	Extremely Important	Very Important	Somewhat Important	Not at all Important	Not sure	Refused
A	Reducing traffic congestion	38%	36%	19%	5%	2%	1%
B	Limiting growth and development	18%	22%	32%	25%	1%	2%
C	Maintaining local streets and roads	31%	52%	15%	1%	0%	0%
D	Preserving open space and nature lands	26%	42%	27%	4%	1%	0%

E	Improving public safety	31%	45%	16%	6%	2%	0%
F	Maintaining local property values	36%	40%	14%	10%	1%	0%
G	Preventing local tax increases	19%	33%	31%	13%	3%	1%
H	Maintaining the quality of services provided by the City	42%	44%	13%	1%	0%	0%
I	Maintaining the prestige and image of Beverly Hills	20%	38%	30%	11%	1%	0%

Section 3: Initial Ballot Test

Like many cities in California, Beverly Hills is facing some difficult choices due to a poor economy and increasing costs. Based on economic forecasts for the next 4 to 8 years, the City is expecting budget shortfalls. In order to avoid cutting services, some residents have suggested that the City allow voters the option of supporting a local tax measure. Let me read you a summary of the measure:

Q3 In order to make Beverly Hills' business tax ordinance consistent with those in surrounding cities, and generate additional money for essential city services:
 Shall the City of Beverly Hills modify the existing Business License Tax Ordinance as it applies to oil extraction, commercial parking structures, Class A corporate offices, and Class C professional services?
 If the election were held today, would you vote yes or no on this measure? *Get answer, then ask: Would that be definitely (yes/no) or probably (yes/no)?*

1	Definitely yes	20%	Skip to Q5
2	Probably yes	28%	Skip to Q5
3	Probably no	13%	Ask Q4
4	Definitely no	17%	Ask Q4
98	Not sure	20%	Ask Q4
99	Refused	2%	Skip to Q5

Q4 Is there a particular reason why you do not support the measure I just described?

Not sure	24%
Need more information	22%
Taxes already too high	20%
Wasteful / Poor budgeting	6%
Hurts local businesses, residents	6%
Measure too vague	5%
Money should come from other source	4%
No specific reason	3%
Measure too expensive	3%
Measure not necessary	3%
Refused	2%
Other (unique responses)	1%

Section 4: Measure Features							
Q5 The measure I just described would change the City's Business Tax policy in several ways. As I read each of the proposed changes, I'd like to know whether you would support or oppose each change. Here is the (first/next) one: _____. Do you support or oppose this change? <i>Get answer, if support or oppose ask: Would that be definitely (support/oppose) or probably (support/oppose)?</i>							
	Randomize	Definitely Support	Probably Support	Probably Oppose	Definitely Oppose	Not sure	Refused
A	The City currently taxes oil companies a flat rate per barrel for oil that is extracted from wells inside or outside the City. This measure will change the tax so that it is based on the price of oil.	40%	31%	4%	10%	14%	1%
B	The City does not currently tax businesses that operate commercial parking garages or parking lots. This measure will establish a 10% tax on the money businesses are making by charging for parking.	37%	23%	9%	22%	8%	1%
C	Businesses that provide professional services currently pay a flat-fee tax to the City based on the number of employees they have. This measure will change the tax so that it is based on the gross receipts of a business.	33%	25%	12%	16%	13%	1%

Section 5: Positive Arguments							
What I'd like to do now is tell you what some people are saying about the measure we've been discussing.							
Q6 Supporters of the measure say: _____. Do you think this is a very convincing, somewhat convincing, or not at all convincing reason to SUPPORT the measure?							
	Randomize	Very convincing	Somewhat convincing	Not at all convincing	Do not believe	Not sure	Refused
A	This measure is designed to make Beverly Hills' policies consistent with those in other cities. Many nearby cities already tax commercial parking structures and base their tax on professional services on gross receipts.	27%	42%	23%	1%	5%	1%
B	There will be a clear system of accountability including independent audits to ensure that the money is spent properly.	30%	39%	24%	4%	2%	1%
C	All money raised by this measure will be spent locally to maintain the quality of services in our community. It cannot be taken away by politicians in Sacramento or be used for other purposes.	48%	31%	14%	5%	3%	1%

D	By keeping the City safe, clean and well-maintained, this measure will help protect property values.	37%	40%	19%	2%	1%	0%
E	The City's flat-fee tax per barrel of oil has not increased in over 30 years. The price of oil has increased by 900 percent during this time. This measure will link the tax on oil extraction to the price of oil, which will generate a lot more money for city services.	55%	28%	9%	3%	4%	1%
F	If this measure is approved by voters, the tax rates cannot be increased later or extended without voter approval.	35%	37%	18%	4%	4%	1%
G	By maintaining the high level of services provided by the City, this measure will help protect our quality of life and keep Beverly Hills a special place to live.	37%	35%	20%	5%	2%	0%
H	Many successful businesses are making millions of dollars drawing customers into Beverly Hills, which puts a strain on our roads and other infrastructure. This measure will make sure they pay their fair share for the public facilities and services they are using.	35%	34%	23%	3%	5%	1%
I	This measure will make the business tax policies in the City a lot fairer. The amount of taxes a business pays will be based on the money it makes, not the number of employees it has.	38%	37%	16%	3%	5%	1%
J	The City is facing significant reductions in revenue due to the current economy. Without this measure, the City will be forced to cut back on many city services, including public safety, street maintenance, parks and recreation, and senior services.	32%	32%	22%	10%	3%	1%

Section 6: Interim Ballot Test

Sometimes people change their mind about a measure once they have more information about it. Now that you have heard a bit more about the measure, let me read you a summary of it again.

Q7	In order to make Beverly Hills' business tax ordinance consistent with those in surrounding cities, and generate additional money for essential city services:	
	Shall the City of Beverly Hills modify the existing Business License Tax Ordinance as it applies to oil extraction, commercial parking structures, Class A corporate offices, and Class C professional services?	
	If the election were held today, would you vote yes or no on this measure? <i>Get answer, then ask: Would that be definitely (yes/no) or probably (yes/no)?</i>	
	1	Definitely yes 32%
	2	Probably yes 33%
	3	Probably no 8%
	4	Definitely no 14%
98	Not sure 13%	
99	Refused 0%	

Section 7: Negative Arguments

Next, let me tell you what opponents of the measure are saying.

Q8 Opponents of the measure say: ----- Do you think this is a very convincing, somewhat convincing, or not at all convincing reason to OPPOSE the measure?							
	Randomize	Very convincing	Somewhat convincing	Not at all convincing	Do not believe	Not sure	Refused
A	Local businesses are having a hard time making ends meet with the economy going into a recession. Now is NOT the time to be raising their taxes.	37%	38%	20%	4%	1%	1%
B	The City government can't be trusted with this tax. They will mismanage the money or spend it on their own pet projects.	22%	24%	42%	7%	3%	1%
C	Local businesses are already being heavily taxed by the federal government, state government, and the City. It's not fair to raise their taxes again.	27%	34%	33%	3%	1%	1%
D	Raising business taxes will hurt our local economy and eliminate jobs in the City.	26%	35%	30%	7%	2%	0%
E	This measure is unfair because it can be passed with just a 50% vote instead of the usual two-thirds requirement.	22%	27%	42%	3%	6%	1%

Section 8: Final Ballot Test

Now that you have heard more about the measure, let me read you a summary of it one more time.

Q9 In order to make Beverly Hills' business tax ordinance consistent with those in surrounding cities, and generate additional money for essential city services: Shall the City of Beverly Hills modify the existing Business License Tax Ordinance as it applies to oil extraction, commercial parking structures, Class A corporate offices, and Class C professional services? If the election were held today, would you vote yes or no on this measure? <i>Get answer, then ask:</i> Would that be definitely (yes/no) or probably (yes/no)?		
1	Definitely yes	26%
2	Probably yes	33%
3	Probably no	8%
4	Definitely no	20%
98	Not sure	12%
99	Refused	0%

Section 9: Alternative parking tax			
Q10	The measure we just discussed would establish a 10% tax on the businesses that operate commercial parking structures. Some have suggested that rather than tax the business, the 10% tax should be applied directly to the people who pay to park in the structure.		
	Which approach do you prefer? Taxing the businesses that operate the parking structures, or directly taxing the people who park in the structures?		
	1	Tax the business operating the structure	52%
	2	Tax the people who park in the structure	21%
	3	Support both / No preference	6%
	4	Don't like either approach	12%
	98	Not sure	9%
	99	Refused	1%

Section 10: Background & Demographics			
Thank you so much for your participation. I have just a few background questions for statistical purposes.			
D1	Do you own or rent your residence in Beverly Hills?		
	1	Own	63%
	2	Rent	37%
	99	Refused	1%
D2	Which of the following best describes your current home?		
	1	Detached single family home	47%
	2	Apartment	32%
	3	Condominium	15%
	4	Townhome	5%
	99	Refused	1%
D3	Do you or your family own a business in Beverly Hills?		
	1	Yes	15%
	2	No	84%
	99	Refused	1%

Post-Interview & Sample Items			
S1	Gender		
	1	Male	41%
	2	Female	59%
S2	Party		
	1	Democrat	60%
	2	Republican	24%
	3	Other	2%
	4	DTS	14%
S3	Age on Voter File		
	1	18 to 29	9%
	2	30 to 39	11%
	3	40 to 49	15%
	4	50 to 64	28%
	5	65 or older	29%
	99	Not Coded	8%
S4	Registration Date		
	1	2008 to 2005	28%
	2	2004 to 2001	25%
	3	2000 to 1997	13%
	4	1996 to 1990	10%
	5	Before 1990	24%
S5	Household Party Type		
	1	Single Dem	30%
	2	Dual Dem	21%
	3	Single Rep	11%
	4	Dual Rep	8%
	5	Single Other	10%
	6	Dual Other	3%
	7	Dem & Rep	8%

	8	Dem & Other	6%
	9	Rep & Other	1%
	0	Mixed (Dem + Rep + Other)	2%
S6	ZIP Code		
	5-digit ZIP		Data on file
S7	Voting History		
	For last six elections		Data on file
S8	Homeowner on Voter File		
	1	Yes	56%
	2	No	44%
S9	Likely to Vote by Mail		
	1	Yes	36%
	2	No	64%
S10	Likely March 2009 Voter		
	1	Yes	48%
	2	No	52%

Utility Users Tax Survey Results



Section 1: Introduction to Study

Hi, may I please speak to _____. My name is _____, and I'm calling on behalf of TNR, an independent public opinion research firm. We're conducting a survey of voters about important issues in Beverly Hills and I'd like to get your opinions.

If needed: This is a survey about important issues in the City of Beverly Hills. I'm NOT trying to sell anything and I won't ask for a donation.

If needed: The survey should take about 10 minutes to complete.

If needed: If now is not a convenient time, can you let me know a better time so I can call back?

If the person asks why you need to speak to the listed person or if they ask to participate instead, explain: For statistical purposes, at this time the survey must only be completed by this particular individual.

If the person says they are an elected official or is somehow associated with the survey, politely explain that this survey is designed to measure the opinions of those not closely associated with the study, thank them for their time, and terminate the interview.

Section 2: Local Issues

I'd like to begin by asking you a few questions about what it is like to live in your community.

Q1	How long have you lived in Beverly Hills?							
	1	Less than 1 year					0%	
	2	1 to 4 years					18%	
	3	5 to 9 years					14%	
	4	10 to 14 years					11%	
	5	15 years or longer					56%	
	99	Refused					1%	
Q2	Next, I'm going to read a list of issues facing your community and for each one, please tell me how important you feel the issue is to you, using a scale of extremely important, very important, somewhat important or not at all important.							
	Here is the (first/next) issue: _____. Do you think this issue is extremely important, very important, somewhat important, or not at all important?							
	<i>Randomize</i>		Extremely Important	Very Important	Somewhat Important	Not at all Important	Not sure	Refused
A	Reducing traffic congestion		35%	38%	23%	4%	0%	0%
B	Limiting growth and development		16%	27%	34%	21%	2%	0%
C	Maintaining local streets and roads		33%	53%	15%	0%	0%	0%
D	Preserving open space and nature lands		24%	38%	31%	5%	2%	0%

E	Improving public safety	27%	47%	22%	4%	0%	0%
F	Maintaining local property values	33%	42%	15%	8%	2%	0%
G	Preventing local tax increases	21%	31%	36%	10%	3%	0%
H	Maintaining the quality of services provided by the City	31%	55%	13%	0%	0%	0%
I	Maintaining the prestige and image of Beverly Hills	24%	37%	26%	13%	0%	0%

Section 3: Initial Ballot Test

Like many cities in California, Beverly Hills is facing some difficult choices due to a poor economy and increasing costs. Based on economic forecasts for the next 4 to 8 years, the City is expecting budget shortfalls. In order to avoid cutting services, some residents have suggested that the City allow voters the option of supporting a local tax measure. Let me read you a summary of the measure:

In order to ensure adequate funding for general city programs and services, including:

- Police and crime prevention
- Fire protection, paramedic and 9-1-1 emergency response
- Street repair and maintenance
- Maintenance of public landscapes and facilities
- Library services
- Parks and recreation programs
- And youth and senior services

Q3

Shall the City of Beverly Hills enact a tax on gas, electric, and telecommunications charges? The tax rate would not exceed 6% for businesses and 4% for residents, and all money would stay local.

If the election were held today, would you vote yes or no on this measure? *Get answer, then ask: Would that be definitely (yes/no) or probably (yes/no)?*

1	Definitely yes	19%	Skip to Q5
2	Probably yes	24%	Skip to Q5
3	Probably no	12%	Ask Q4
4	Definitely no	33%	Ask Q4
98	Not sure	12%	Ask Q4
99	Refused	0%	Skip to Q5

Q4 Is there a particular reason why you do not support the measure I just described?

Taxes already too high	33%
Need more information	13%
City can get money elsewhere	11%
Wasteful / Poor budgeting	10%
City will not do what it promises	9%
Measure is too expensive	7%
Not sure	6%
No specific reason	5%

Do not believe it is necessary	3%
Do not understand the measure	1%
Education should be priority	1%

Section 4: Tax Threshold

The tax rate charged to residents and businesses will be different. Businesses will be charged 6%, but the rate for residents has yet to be determined.

Q5 If you heard that the rate for residents would be _____ of your gas, electric, and telecommunications charges, would you vote yes or no on the measure? *Get answer, then ask: Is that definitely (yes/no) or probably (yes/no)?*

Read in sequence starting with the highest rate (A), then the next highest (B), and so on. If respondent says 'definitely yes', record 'definitely yes' for all LOWER rates and go to Section 5.

	Ask in Order	Definitely yes	Probably yes	Probably no	Definitely no	Not sure	Refused
A	4 percent	19%	21%	10%	35%	14%	1%
B	3 percent	24%	22%	9%	32%	14%	0%
C	2 percent	31%	21%	5%	29%	14%	0%

Section 5: Projects

The measure we've been discussing will continue funding for a variety of services in the City.

Q6 If the measure passes, would you favor or oppose using some of the money to: _____, or do you not have an opinion? *Get answer, if favor or oppose, then ask: Would that be strongly (favor/oppose) or somewhat (favor/oppose)?*

	Randomize	Strongly favor	Somewhat favor	Somewhat oppose	Strongly oppose	Not sure	Refused
A	Provide police services, including crime prevention, investigations, and quick emergency responses	57%	23%	4%	7%	8%	1%
B	Prevent gang activity and drug-related crimes	39%	27%	12%	15%	7%	0%
C	Provide fire services, including emergency response, fire prevention, and paramedic services	60%	19%	6%	6%	8%	1%
D	Keep public areas and landscapes clean and well-maintained	40%	38%	6%	10%	6%	0%
E	Remove graffiti	34%	31%	10%	13%	12%	1%
F	Pave, maintain and repair local streets	48%	37%	6%	7%	2%	0%
G	Provide parks and recreation programs	27%	41%	11%	14%	7%	0%
H	Provide senior services	31%	37%	9%	9%	14%	2%

I	Provide youth programs	36%	36%	12%	9%	7%	1%
J	Provide library services	36%	36%	12%	9%	7%	1%
K	Provide sustainable energy, conservation and recycling programs	38%	33%	7%	13%	8%	1%

Section 6: Positive Arguments

What I'd like to do now is tell you what some people are saying about the measure we've been discussing.

Q7		Supporters of the measure say: _____. Do you think this is a very convincing, somewhat convincing, or not at all convincing reason to SUPPORT the measure?					
	Randomize	Very convincing	Somewhat convincing	Not at all convincing	Do not believe	Not sure	Refused
A	When you need emergency care, you need it fast. Minutes count in these situations. This measure will ensure that we have enough police officers, firefighters and paramedics so that they can respond quickly to emergencies.	40%	30%	24%	4%	3%	0%
B	There will be a clear system of accountability including independent audits to ensure that the money is spent properly.	33%	35%	22%	8%	2%	0%
C	All money raised by this measure will be spent locally to maintain the quality of services in our community. It cannot be taken away by politicians in Sacramento or be used for other purposes.	43%	35%	15%	5%	2%	0%
D	By keeping the City safe, clean and well-maintained, this measure will help protect property values.	32%	38%	25%	3%	2%	0%
E	More than 150 cities in California including many of our neighbors already have Utility Users' Taxes to help pay for essential city services.	14%	34%	41%	3%	9%	0%
F	If this measure is approved by voters, the tax rate cannot be increased later or extended without voter approval.	33%	28%	28%	7%	4%	0%
G	By maintaining the high level of services provided by the City, this measure will help protect our quality of life and keep Beverly Hills a special place to live.	35%	33%	27%	4%	2%	0%
H	The measure will provide an exemption for qualified seniors. We do not want the measure to be a burden to those on fixed incomes.	31%	35%	27%	4%	4%	0%
I	This measure is a small price to pay in order to keep our City safe and well-maintained.	23%	36%	32%	6%	3%	0%
J	The City is facing significant reductions in revenue due to the current economy. Without this measure, the City will be forced to cut back on many city services, including public safety, street maintenance, parks and recreation, and senior services.	21%	37%	31%	7%	4%	0%

K	This measure will allow the City to keep up with basic repairs and maintenance to streets and public facilities. If we don't take care of it now, it will be a lot more expensive to repair in the future.	31%	38%	24%	4%	3%	0%
L	Much of the money raised by this measure will come from local businesses, which reduces the tax burden placed on residents.	24%	35%	31%	6%	4%	0%

Section 7: Interim Ballot Test

Sometimes people change their mind about a measure once they have more information about it. Now that you have heard a bit more about the measure, let me read you a summary of it again.

Q8	In order to ensure adequate funding for general city programs and services, including:							
	<ul style="list-style-type: none"> • Police and crime prevention • Fire protection, paramedic and 9-1-1 emergency response • Street repair and maintenance • Maintenance of public landscapes and facilities • Library services • Parks and recreation programs • And youth and senior services 							
	Shall the City of Beverly Hills enact a tax on gas, electric, and telecommunications charges? The tax rate would not exceed 6% for businesses and 4% for residents, and all money would stay local.							
	If the election were held today, would you vote yes or no on this measure? <i>Get answer, then ask:</i> Would that be definitely (yes/no) or probably (yes/no)?							
	1	Definitely yes						18%
	2	Probably yes						22%
	3	Probably no						12%
4	Definitely no						34%	
98	Not sure						14%	
99	Refused						0%	

Section 8: Negative Arguments

Next, let me tell you what opponents of the measure are saying.

Q9	Opponents of the measure say: _____. Do you think this is a very convincing, somewhat convincing, or not at all convincing reason to OPPOSE the measure?						
	<i>Randomize</i>	Very convincing	Somewhat convincing	Not at all convincing	Do not believe	Not sure	Refused
A	People are having a hard time making ends meet with the housing crisis, high gas prices, and the economy going into a recession. Now is NOT the time to be raising taxes.	42%	30%	25%	2%	2%	0%

B	The City government can't be trusted with this tax. They will mismanage the money or spend it on their own pet projects.	28%	32%	31%	6%	3%	0%
C	It's not fair for the City to tax gas, water or electricity. These are essential household items that people have to use.	33%	32%	31%	3%	1%	0%
D	This measure is a blank check. There is no way to ensure the City spends the money on what they say they will.	37%	32%	23%	3%	4%	0%
E	This measure is unfair because it can be passed with just a 50% vote instead of the usual two-thirds requirement.	30%	24%	30%	4%	12%	0%

Section 9: Final Ballot Test

Now that you have heard more about the measure, let me read you a summary of it one more time.

Q10	In order to ensure adequate funding for general city programs and services, including:			
	<ul style="list-style-type: none"> • Police and crime prevention • Fire protection, paramedic and 9-1-1 emergency response • Street repair and maintenance • Maintenance of public landscapes and facilities • Library services • Parks and recreation programs • And youth and senior services 			
	Shall the City of Beverly Hills enact a tax on gas, electric, and telecommunications charges? The tax rate would not exceed 6% for businesses and 4% for residents, and all money would stay local.			
	If the election were held today, would you vote yes or no on this measure? <i>Get answer, then ask:</i> Would that be definitely (yes/no) or probably (yes/no)?			
	1	Definitely yes	21%	Skip to D1
	2	Probably yes	25%	Skip to D1
	3	Probably no	11%	Ask Q11
4	Definitely no	31%	Ask Q11	
98	Not sure	12%	Ask Q11	
99	Refused	2%	Skip to D1	
Q11	How about if instead of a 4% rate for residents, the tax rate was 3% of gas, electric, water and telecommunications charges? Would you vote yes or no on this measure? <i>Get answer, then ask:</i> Would that be definitely (yes/no) or probably (yes/no)? Percentage of all respondents shown below.			
	1	Definitely yes	1%	Skip to D1
	2	Probably yes	1%	Skip to D1
	3	Probably no	10%	Ask Q12
	4	Definitely no	30%	Ask Q12
	98	Not sure	11%	Ask Q12
	99	Refused	1%	Skip to D1

Q12	How about if instead of a 4% rate for residents, the tax rate was 2% of gas, electric, water and telecommunications charges? Would you vote yes or no on this measure? <i>Get answer, then ask: Would that be definitely (yes/no) or probably (yes/no)?</i> Percentage of all respondents shown below.		
	1	Definitely yes	0%
	2	Probably yes	7%
	3	Probably no	6%
	4	Definitely no	28%
	98	Not sure	10%
	99	Refused	0%

Section 10: Background & Demographics

Thank you so much for your participation. I have just a few background questions for statistical purposes.

D1	Do you own or rent your residence in Beverly Hills?		
	1	Own	69%
	2	Rent	26%
	99	Refused	5%

D2	Which of the following best describes your current home?		
	1	Detached single family home	61%
	2	Apartment	23%
	3	Condominium	9%
	4	Townhome	3%
	99	Refused	4%

D3	Do you or your family own a business in Beverly Hills?		
	1	Yes	12%
	2	No	84%
	99	Refused	3%

Post-Interview & Sample Items

S1	Gender		
	1	Male	45%
	2	Female	55%

S2 Party		
1	Democrat	57%
2	Republican	26%
3	Other	2%
4	DTS	15%
S3 Age on Voter File		
1	18 to 29	12%
2	30 to 39	9%
3	40 to 49	15%
4	50 to 64	28%
5	65 or older	29%
99	Not Coded	8%
S4 Registration Date		
1	2008 to 2005	28%
2	2004 to 2001	25%
3	2000 to 1997	10%
4	1996 to 1990	12%
5	Before 1990	24%
S5 Household Party Type		
1	Single Dem	21%
2	Dual Dem	28%
3	Single Rep	8%
4	Dual Rep	10%
5	Single Other	9%
6	Dual Other	5%
7	Dem & Rep	8%
8	Dem & Other	6%
9	Rep & Other	3%
0	Mixed (Dem + Rep + Other)	2%

S6	ZIP Code		
	5-digit ZIP		Data on file
S7	Voting History		
	For last six elections		Data on file
S8	Homeowner on Voter File		
	1	Yes	64%
	2	No	36%
S9	Likely to Vote by Mail		
	1	Yes	34%
	2	No	66%
S10	Likely March 2009 Voter		
	1	Yes	48%
	2	No	52%

Attachment 2

Resolution

RESOLUTION NO. ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BEVERLY HILLS SUBMITTING TO THE VOTERS OF THE CITY OF BEVERLY HILLS A MEASURE TO ENACT AN ORDINANCE UPDATING THE CITY'S BUSINESS TAX REGULATIONS

THE COUNCIL OF THE CITY OF BEVERLY HILLS DOES RESOLVE AS FOLLOWS:

Section 1: Election. Pursuant to Sections 9222 and 10201 of the California Elections Code, the City Council hereby submits to the voters of the City of Beverly Hills a measure to enact an ordinance to amend the method for calculating certain business taxes in the City of Beverly Hills to increase locally controlled revenue for city services and operations—such as, police, fire, paramedics, parks, and street repair—by converting the per barrel flat tax on oil companies, and the per employee flat tax on certain other businesses—including, professionals, corporate headquarters, and commercial parking operations—to taxes based on gross receipts or gross payroll. The measure shall be voted on at the general municipal election to be held on Tuesday, March 3, 2009.

Section 2: Ballot Proposition. The full text of the measure is the proposed ordinance attached hereto as Exhibit A and incorporated herein by this reference and such ordinance shall be printed in the voter pamphlet. The question to be submitted to the voters on the ballot shall be as follows:

“Shall the ordinance that amends the method for calculating certain business taxes in the City of Beverly Hills to increase locally controlled revenue for city services and operations—such as, police, fire, paramedics, parks, and street repair—by converting the per barrel flat tax on oil companies, and the per employee flat tax on certain other businesses—including, professionals, corporate headquarters, and commercial parking operations—to taxes based on gross receipts or gross payroll, be adopted”?

Section 3: Impartial Analysis. The City Council hereby 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 proposition pursuant to Section 9280 of the Elections Code.

Section 4: Ballot Argument. Members of the City Council are hereby authorized to submit a ballot argument for the measure pursuant to Article 4 of Chapter 3 of Division 9 of the California Elections Code.

Section 5: Rebuttal Argument: Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the arguments for and against a City measure which will be printed and distributed to the voters, the Clerk shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The authors, or a majority of the authors, may prepare and submit rebuttal arguments not exceeding 250 words or may authorize, in writing, others to submit a rebuttal argument. The rebuttal arguments shall be filed with the City Clerk, accompanied by the printed name(s) and signature(s) of the person(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, not more than 10 days after the final date for filing direct arguments. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument that it seeks to rebut. All previous resolutions providing for the filing of the rebuttal arguments for city measures are repealed. The provisions of this Section 5 shall apply only to the Election of March 3, 2009 concerning the ballot Proposition set forth in this Resolution and shall then be repealed.

Section 6: Other Acts. The Mayor and all other officers of the City are hereby authorized and directed, jointly and severally, to do any and all things, to execute and deliver any and all documents that they may deem necessary or advisable in order to complete the process for placing the proposition on the March 3, 2009 ballot.

Section 7: The City Clerk shall certify to the adoption of this Resolution and shall cause this Resolution and its certification to be entered in the Book of Resolutions of the Council of this City.

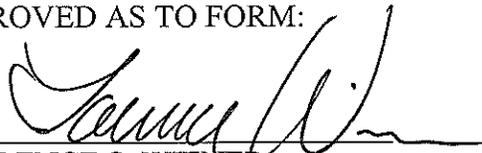
Adopted:

BARRY BRUCKER
Mayor

ATTEST:

(SEAL)
BYRON POPE
City Clerk

APPROVED AS TO FORM:

A handwritten signature in black ink, appearing to read "Laurence S. Wiener", written over a horizontal line.

LAURENCE S. WIENER
City Attorney

EXHIBIT A

ORDINANCE NO. _____

[See attached ordinance]

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF BEVERLY HILLS TO AMEND THE METHOD FOR CALCULATING CERTAIN BUSINESS TAXES IN THE CITY OF BEVERLY HILLS TO INCREASE LOCALLY CONTROLLED REVENUE FOR CITY SERVICES AND OPERATIONS BY CONVERTING THE PER BARREL FLAT TAX ON OIL COMPANIES, AND THE PER EMPLOYEE FLAT TAX ON CERTAIN OTHER BUSINESSES, TO TAXES BASED ON GROSS RECEIPTS OR GROSS PAYROLL

THE PEOPLE OF THE CITY OF BEVERLY HILLS DO ORDAIN AS FOLLOWS:

Section 1. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by adding in alphabetical order a new definition for “Commercial Parking Operation” to read as follows:

“COMMERCIAL PARKING OPERATION: The operation of a parking business in any capacity (including, without limitation, in the capacity of owner, lessee, mortgagee in possession, licensee, valet or any other service supplier) for commercial or industrial purposes whereby persons other than the registrant are granted the right or permission to the use or possession of any space for (i) the parking of a motor vehicle or (ii) any other purpose in a parking facility. Commercial Parking Operations shall not include parking for Beverly Hills residents in residential zones of the city.”

Section 2. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by adding in alphabetical order a new definition for “Gross Payroll” to read as follows:

“GROSS PAYROLL: Except as otherwise specifically provided, the term ‘Gross Payroll’ as used in this article shall mean the gross payroll of the calendar year before any deductions except as provided herein and shall include the following:

The total amount of all compensation paid to employees, owners and others who perform services regularly performed by employees or owners, whether direct, indirect, monetary or in kind, including, without limitation, all wages, salary or other compensation (including past wages, salary or other compensation), commissions and draws against commissions, bonuses including stock bonuses, compensation for holidays, vacation, sickness or similar benefits, and any other allowance, value paid or given or substitutes for money that directly or indirectly constitutes wages or income. Employee contributions to qualified cash or deferred arrangements

under Section 401(k) of the Internal Revenue Code are included in gross payroll. Gross payroll shall include all payments, draws or compensation (actual or imputed) to or for owners of the registrant that constitute taxable income to the recipient for the purposed of federal or state income taxes. The following payments shall be excluded from calculations of gross payroll: (A) employers' portions of federal and state payroll taxes; and (B) payments to independent contractors that have lawfully registered for business in the City of Beverly Hills and paid all required business taxes.

Section 3. The definition of "Gross Receipts" set forth in Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended to read as follows:

"GROSS RECEIPTS: Except as otherwise specifically provided, the term 'gross receipts' as used in this article shall mean the gross receipts of the calendar year and is defined as follows:

The total amount of the sales price of all sales, the total amount charged or received for the performance of any act, service or employment of whatever nature it may be, whether such service, act of employment is done as a part of or in connection with the sale of goods, wares, merchandise or not, for which a charge is made or credit allowed, including, without limitation, all receipts, cash, credits, forfeited or retained deposits of any kind and property of any kind or nature, in any amount for which credit is allowed by the seller to the purchasers without any deductions 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. Gross receipts shall also include the amount of any federal manufacturer's or importer's excise tax included in the price of the property sold, even though the manufacturer or importer is also the retailer thereof and whether or not the amount of such tax is stated as a separate charge.

Excluded from gross receipts shall be:

- A. Cash discounts allowed and taken on sales;
- B. The value of property accepted as part of the purchase price for subsequent resale;
- C. Any California state, city or city and county sales or use tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- D. Any city of Beverly Hills transient occupancy tax required to be included in or added to the price of a room and collected from a transient;
- E. Such part of the sales price of property returned by the purchaser upon the revision of the contract or sale as is refunded either in cash or by credit;
- F. Deposits which by law or contract must be refunded and are actually refunded;

G. Collections for others when the business is acting as an agent or trustee to the extent that payments are made to those for whom collected; and

H. The cash value of sales, trades, or transactions between departments or units of the same business.”

Section 4. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by deleting in its entirety the definition for “Number Of Nonprofessional Payroll Hours; Professional Business Classifications.”

Section 5. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by deleting in its entirety the definition for “Number Of Payroll Hours; Nonprofessional Business Classifications.”

Section 6. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by deleting in its entirety the definition for “Number Of Professional And Semiprofessional Payroll Hours; Professional Business Classifications.”

Section 7. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by adding in alphabetical order a new definition for “Motor Vehicle” to read as follows:

“MOTOR VEHICLE: Any self-propelled vehicle operated or suitable for operation on a highway.”

Section 8. Section 3-1-205 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by adding in alphabetical order a new definition for “Parking Facility” to read as follows:

“PARKING FACILITY: Any building or structure, or any portion thereof, or any outdoor space or uncovered plot, place, street, lot, parcel, yard or enclosure, or any portion thereof, where or in which a motor vehicle may be parked, stored, housed or kept.”

Section 9. Section 3-1-219 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended by deleting in its entirety business classification “A” for “Classification A; Corporate Headquarters And Business And Personal Services.”

Section 10. Section 3-1-219 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended to add a new classification “A.1” to read as follows:

“A.1. Classification A.1; Corporate Or Other Headquarters: All registrants engaged in business classified by finance administration as classification A.1, corporate or other headquarters, shall pay an annual payroll tax equal to one-tenth of one percent (0.10%) of gross payroll for individuals who perform work or render service, in whole or in part, in the City of Beverly Hills, based on the actual gross payroll in the prior calendar year or in the case of a new business an estimate by the registrant of such gross payroll for the current calendar year.”

Section 11. Section 3-1-219 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended to add a new classification “A.2” to read as follows:

“A.2. Classification A.2; Business And Personal Services: All registrants engaged in business classified by finance administration as classification A.2, business and personal services, shall pay an annual gross receipts tax equal to one-tenth of one percent (0.10%) of gross receipts, based on the annualized actual gross receipts of the prior calendar year or in the case of a new business an estimate by the registrant of the gross receipts during the current calendar year.”

Section 12. Classification “C” for “Professions And Semiprofessions” in Section 3-1-219 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended to read as follows:

“C. Classification C; Professions And Semiprofessions: All registrants engaged in businesses classified by finance administration as classification C, professions and semiprofessions, shall pay an annual gross receipts tax equal to one-half of one percent (0.50%) of gross receipts, based on the annualized actual gross receipts of the prior calendar year or in the case of a new business an estimate by the registrant of the gross receipts during the current calendar year.”

Section 13. Classification “T” for “Oil Production” in Section 3-1-219 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills Municipal Code is hereby amended to read as follows:

“I. Classification I; Oil or Natural Gas Production: All registrants engaged in the business of extracting oil or natural gas from a well where the well, or any portion of the well, is located in, passes through, or is bottomed under real property in the city, and classified by finance administration as classification I, oil or natural gas production, shall pay an annual tax of Two Thousand Dollars (\$2,000), which tax shall be adjusted annually pursuant to the terms of Article 10 of this Chapter, for each injection or extraction well that has not been lawfully abandoned (regardless of whether such well was or is actually used for injection purposes or to extract oil or natural gas), plus an additional annual gross receipts tax as follows:

a. Wells Located Entirely Inside City: Two percent (2%) of gross receipts from the sale of oil and natural gas extracted from wells that are located entirely inside the city, based on the annualized actual such gross receipts of the prior calendar year or in the case of a new business an estimate by the registrant of the gross receipts during the current calendar year.

b. Wells Located Partially Inside and Partially Outside The City: One and one-half percent (1.50%) of gross receipts from the sale of oil and natural gas extracted from wells that are located partially inside and partially outside the city, based on the annualized actual such gross receipts of the prior calendar year or in the case of a new business an estimate by the registrant of the gross receipts during the current calendar year.”

Section 14. Section 3-1-219 of Article 2 of Chapter 1 of Title 3 of the Beverly Hills

Municipal Code is hereby amended to add a new classification “J” to read as follows:

“J. Classification J; Commercial Parking Operations: All registrants engaged in business classified by finance administration as classification J, commercial parking operation, shall pay an annual gross receipts tax equal to ten percent (10%) of gross receipts, based on the annualized actual gross receipts of the prior calendar year or in the case of a new business an estimate by the registrant of the gross receipts during the current calendar year.”

Section 15. It is the intention of the City Council that, if any tax imposed under this Ordinance is for any reason held to be unconstitutional or contrary to state law, it is the intent of the City Council that the tax which would have been imposed had this ordinance not been adopted shall remain effective.

Section 16. The City Council of the City of Beverly Hills may delete, restore, amend or alter any of the provisions of this ordinance and any provision of the Beverly Hills Municipal Code affected by this ordinance provided that such action does not establish any new tax or increase any existing tax.

Section 17. Pursuant to Elections Code Section 9217, this ordinance shall be considered adopted on the date that the City Council declares a majority vote in favor of the ordinance and shall go into effect ten (10) days after that date. However, the provisions of this ordinance shall not apply to business license taxes for the calendar year 2009 provided that the registrant has paid the 2009 business license tax prior to the effective date of this ordinance.

Adopted: _____

Effective: _____

By: _____

BARRY BRUKCER
Mayor of the City of Beverly Hills, California

ATTEST:

_____(Seal)
BYRON POPE
City Clerk