

In 2011-2012 the Santa Barbara Civil Grand Jury released a report entitled A Failure of Oversight – Lompoc Housing and Community Development Corporation in which the Grand Jury found that Lompoc City Council, among others, repeatedly failed to provide oversight of a non-profit agency, specifically citing failures to detect contract noncompliance and failure to exercise oversight. In reply, the City of Lompoc states that “how that public funding is distributed, used and accounted for are critical to retaining the public’s trust.” The reply went on to state that “the Council is taking steps to improve its procedures to protect those expenditures and ensure that accountability.” With that said the Lompoc City Council is responsible for overseeing the Lompoc Tourism Improvement Management Agreement 2019-2028 (hereinafter “the Agreement”) which is enforced together with the Lompoc Tourism Improvement District Management District Plan (hereinafter “the LTID Plan”). As is the case here, the City Council has once again repeatedly failed to detect contract noncompliance and has failed to exercise prudent oversight of the Agreement and the LTID Plan.

Per the Agreement, Visit Lompoc, Inc. (hereinafter “VL”) a California nonprofit corporation was designated as the Owner’s Association pursuant to the California Streets and Highways Code, Division 18 - Parking Part 7 - Property and Business Improvement District Law of 1994 (hereinafter “BID Law of 1994”). To date, the city has overlooked approximately 30 violations of the LTID Plan and the Agreement, detailed as follows:

- 1) Seven (7) violations of the Agreement, Section 2.10, “commencing with March 31<sup>st</sup>, 2019, and within 60 days after the end of each calendar year this Agreement is in effect, VLI shall submit an annual report to the City, as described in PBID section 36650. Each annual report will be provided so it can then be presented to the City Council by each second meeting of March during the term of this Agreement.”
  - a. 2017 Annual Report
    - i. Due: 3/21/2017
    - ii. Presented: 7/18/2017 (4 months overdue)
  - b. 2018 Annual Report
    - i. Due: 3/20/2018
    - ii. Presented: No Record of Being Presented Could be Located in Council Minutes
  - c. 2019 Annual Report
    - i. Due: 3/19/2019
    - ii. Presented: 8/6/2019 (5 months overdue)
  - d. 2020 Annual Report
    - i. Due: 3/17/2020
    - ii. Presented: 4/19/2022 (25 months overdue)
  - e. 2021 Annual Report
    - i. Due: 3/16/2021
    - ii. Presented: 4/19/2022 (13 months overdue)
  - f. 2022 Annual Report
    - i. Due: 3/15/2022

- ii. Presented: 2/21/2023 (11 months overdue)
  - g. 2023 Annual Report
    - i. Due: 3/21/2023
    - ii. Presented: due today (not on agenda so overdue)
- 2) Violation of California Government Code sections 54950 et seq, and of the Agreement, Section 2.11, "VLI shall comply with Ralph M. Brown Act..."
  - a. VL does not publicly post notice of meetings, agendas, or minutes as required, violating numerous sections of the Ralph M. Brown Act and thus the Agreement.
- 3) Three (3) violations of the Agreement, Section 5.2, "over the 10-year term, the City Administration fee will increase by 0.1% annually effective with the periodic disbursement for the January 2019 assessments and annually increasing in 0.1% increments to a maximum of 2%."
  - a. 2019 Actual Collections = \$296,449.32 @ 1.1%
    - i. City fee owed of \$3,260.95
    - ii. City fee paid of \$2,964.50
      - 1. VL underpaid city by \$296.45
  - b. 2020 Actual Collections = \$435,153.53 @ 1.2%
    - i. City fee owed of \$5,221.85
    - ii. City fee paid of \$4,351.52
      - 1. VL underpaid city by \$870.33
  - c. 2021 Actual Collections = \$526,509.12 @ 1.3%
    - i. City fee owed of \$6,844.62
    - ii. City fee paid of \$5,265.10
      - 1. VL underpaid city by \$1,579.52
- 4) Potential violation of the Agreement, Section 9, "for the duration of this Agreement, VLI or its employees will not act as consultant or perform services of any kind for any person or entity in regard to the LTID without the prior written consent of City."
  - a. Council member Gilda Cordova, is the President of Legend Hospitality Incorporated described as a "Management & Consulting Services" within the local hotel industry subject to the TBID, with revenue "over \$100,000." An initial search could not located any written consent agreement's with the City (will be submitting a FOIA request for said document, if it exists).
- 5) Violation of the Agreement, Section 12.1, "the services to be provided hereunder shall be subject to any changes in the Plan. Such changes, which are mutually agreed upon by and between City and VLI, **after a hearing process per the PBIDL**, shall be incorporated in written amendments to this Agreement." The following also violates BID Law of 1994, Section 36623(b) which states, "if a city council proposes to levy a new or **increased business assessment**, the notice and protest and hearing procedure shall comply with Section 36623, 36635 & 36636

which state, “(a) upon the written request of the owners’ association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications.”

a. Analysis:

- i. Under BID Law of 1994, Section 36632(h), states that “the management district plan may set forth specific increases in assessments for each year of operation of the district.” However, the LTID Plan Section D states, “during the ten (10) year term, the VL Board may [sic] request the assessment rate be increased to a maximum of five percent (5%) of gross short-term room rental revenue. The maximum assessment increase in any year shall be no more than one percent (1%) of gross short-term room rental revenue. Each request for annual increase, if any, shall be submitted by VL as part of its annual report and be subject to the Council's approval as part of that annual report.” For its part VL in the 2019 Annual Report states “each request for annual increase, if any, shall be submitted by VL as part of its annual report and be subject to the Council’s approval as part of that annual report.” VL goes on to state “On April 11, 2019, the VL Board approved a one percent (1%) increase to the assessment effective January 1, 2020. Subject to City Council approval of this annual report, the assessment rate shall be three percent (3%) of gross short-term room rental revenue effective January 1, 2020.” Both VL and City Council failed to follow the Agreement which clearly states, “...after a hearing process per the PBIDL, shall be incorporated in written amendments to this Agreement.” Pursuant to BID Law of 1994, a request by VL to raise the assessment rate would have required a public hearing, notice to the affected business owners, and a written amendment incorporated into the Agreement. VL only had authority to recommend a change to the assessment rate and City Council was not permitted to approve of the rate change simply by approving the annual report of VL.

b. Further Evidence:

- i. See San Jose Downtown Business Improvement District Association Memo 2.4 whereby the San Jose Downtown Business Improvement Association as the Advisory Board for the BID, recommended to Council an increase in the assessment rate. The Association correctly points out in their analysis that because they were recommending an increase in assessments in the BID, that “because of those recommendations, additional public notice is required...” and asks the Council to consider the adoption of a Resolution of Intention to increase assessments in their BID and to set a date for a public hearing, as well as having the Clerk publish the required notice.

c. Conclusion:

- i. VL nor City Council properly complied with the Agreement or the BID Law of 1994 to increase the assessment rate from 2% to 3%, therefore the cities collection of 3% was improper and should be returned to the consumers who paid it (similar to overcharged sales taxes, a business must return those funds to the consumer who paid them).

- ii. City collected \$435,153.53 in 2020 and \$526,509.12 in 2021, both of which were at the higher 3% rate instead of the contractual rate of 2%. As such, for the years 2020 and 2021 the city illegally over-collected \$320,554.22 from guests of Lompoc hotels. It should also be noted that the city has already collected the 2022 assessments at the higher 3% rate but since VL has not released it's 2023 annual report (which is due today 3/21/23) detailing what that amount was, it's impossible to know how much the City over collected in total but it would likely put the total amount over \$500,000 in unlawfully collected assessments.
- 6) Violation of the LTID Plan, Section D which states, "the amount of assessment, if passed on to each transient, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each transient shall receive a receipt for payment from the business. The assessment shall be disclosed as the 'TID Assessment.'" VL has responsibility to ensure that it's members are in compliance with state law, including the correct assessment and identification of fees and taxes charged. The assessment cannot and should not be charged as a tax because it's not a tax and did not get approved as a tax.
- a. None of the 12 hotels represented by VL are in compliance for the following reasons:
    - i. Embassy Suited by Hilton
      - 1. Charging a tax of 13.2% per room.
        - a. This does not break down the 10% Transient Occupancy Tax versus the 3% (should be 2%) TID Assessment charge. They also have a 0.2% tax included that is not supported by any known statute.
    - ii. Hilton Garden Inn
      - 1. Charging taxes of 10% and 3% per room.
        - a. While this does break down the 10% Transient Occupancy Tax, it does not disclose that the remaining 3% is a TID Assessment and instead is being improperly charged as a tax.
    - iii. Holiday Inn Express
      - 1. Charging taxes of 13% and a 3% "tourism fee."
        - a. It appears this hotel is double charging the TID Assessment fee as both a tax and as a tourism fee indicating that the hotel is at a minimum overcharging taxes by at least 3% and as much as 4%.
    - iv. Inn at Highway 1
      - 1. Charging a 10% Occupancy Tax and a 2% Tourism Levy.
        - a. It appears this hotel is as close to being as compliance as any as they are only charging the proper 2% rate and have identified it as something other than a tax, albeit not the TID Assessment called for in the plan.
    - v. Inn of Lompoc
      - 1. Charging a 10% Tax and a 3% "city tax"

- a. This hotel is also breaking down the 10% Transient Occupancy Tax but is mistakenly charging the TID Assessment as a city tax.
  - vi. SureStay Plus Hotel by Best Western
    - 1. Charging a flat 13% tax to guests, no breakdown
  - vii. Lotus Inn
    - 1. Charging a flat 13% tax to guests, no breakdown
  - viii. Motel 6
    - 1. Charging a tax of 13.2% per room.
      - a. This does not break down the 10% Transient Occupancy Tax versus the 3% (should be 2%) TID Assessment charge. They also have a 0.2% tax included that is not supported by any known statute.
  - ix. O’Cairns Inn & Suites
    - 1. Charging a flat 13% tax to guests, no breakdown
  - x. Red Roof Inn
    - 1. Charging a flat 13% tax to guests, no breakdown
- 7) Violations of BID Law of 1994, Section 36650, which requires the owner’s association to prepare [accurate] financial reports. Financial reports from VL dating back to 2018 are filled with errors, whether intentional or unintentional, that constitute \$284,795.51 is missing or unaccounted for TBID assessment funds.
  - a. 2017 Annual Report (2017 projections & 2016 actuals)
    - i. VL reports \$348,007.41 in “actual collections”
    - ii. VL reports \$207,029.09 in “carry over” from 2015
    - iii. VL reports \$1,024.94 in interest earned.
    - iv. These amounts total \$556,061.44 in total funds available for 2016
    - v. VL reports \$338,275.47 in expenses.
    - vi.  $\$556,061.44 - \$338,275.47 = \$217,785.97$
    - vii. VL reports \$217,785.97 in carry over funds.
    - viii. Conclusion: No Anomaly
    - ix. IRS Form 990 = VL reported to the IRS that they collected \$418,148 in revenue, \$1,115 in interest, and had \$338,276 in total expenses, leaving them with a balance of \$110,926 (a discrepancy of \$106,859.97 compared to their Annual Report submitted to the City).
  - b. 2018 Annual Report (2018 projections & 2017 actuals)
    - i. VL reports \$366,220.50 in “actual collections”
    - ii. VL reports \$217,785.97 in “carry over” from 2016
    - iii. VL reports \$1,075.36 in interest earned.
    - iv. These amounts total \$585,081.83 in total funds available for 2017
    - v. VL reports \$433,069.23 in expenses.

- vi.  $\$585,081.83 - \$433,069.23 = \$152,012.60$  in carry over funds.
  - vii. VL reports  $\$152,012.60$  in carry over funds.
  - viii. Conclusion: No Anomaly
  - ix. IRS Form 990 = VL reported to the IRS that they collected  $\$393,847$  in revenue,  $\$1,075$  in interest, and had  $\$416,020$  in total expenses, leaving them with a balance of  $\$88,925$  but show a liability of  $\$17,048$  for an end of year balance of  $\$71,877$  (a discrepancy of  $\$80,135.60$  compared to their Annual Report submitted to the City).
- c. 2019 Annual Report (2019 projections & 2018 actuals)
- i. VL reports  $\$424,986.60$  in “actual collections”
  - ii. VL reports  $\$152,012.60$  in “carry over” from 2017
  - iii. VL reports  $\$428.40$  in interest earned.
  - iv. These amounts total  $\$577,427.60$  in total funds available for 2018
  - v. VL reports  $\$461,132.01$  in expenses.
  - vi.  $\$577,427.60 - \$461,132.01 = \$116,295.59$  in carry over funds.
  - vii. VL reports  $\$115,867.19$  in carry over funds.
  - viii. Conclusion: VL’s carry over funds are short by  $\$428.40$  because someone did not include the interest in the total funds available, as it was in previous years and should be. The odd thing is that this never gets caught going forward and the account remains off by  $\$428.40$ .
  - ix. IRS Form 990 = VL reported to the IRS that they collected  $\$447,365$ ,  $\$428$  in interest, and had  $\$461,232$  in total expenses, leaving them with a balance of  $\$75,486$  (a discrepancy of  $\$40,809.59$  compared to their Annual Report submitted to the City.)
- d. 2020 Annual Report (2020 projections & 2019 actuals)
- i. VL reports  $\$296,449.32$  in “actual collections”
  - ii. VL reports  $\$115,867.19$  in “carry over” from 2018
  - iii. VL reports  $\$210.04$  in interest earned
  - iv. These amounts total  $\$412,526.55$  in total funds available for 2019
  - v. VL reports  $\$393,325.19$  in expenses.
  - vi.  $\$412,526.55 - \$393,325.19 = \$19,201.36$  in carry over funds.
  - vii. VL reports  $\$18,991.32$  in carry over funds.
  - viii. Conclusion: Once again VL’s carry over funds are short by the amount of interest earned ( $\$210.04$ ) that was failed to be added into their total funds available. And yet again this doesn’t get caught going forward making the running discrepancy  $\$638.44$ .
  - ix. IRS Form 990 = VL reported to the IRS that they collected  $\$296,449$ ,  $\$214$  in interest and had  $\$393,575$  in total expenses, leaving them with a balance of  $\$2,257$  but show a liability of  $\$23,683$  for an end of year balance of  $-\$21,426$  (a discrepancy of  $\$40,417.32$  compared to their Annual Report submitted to the City). Of note, is that the IRS form shows that the  $\$23,683$  is for “federal

income taxes” and yet they’re a 503(c)(6) non-profit and don’t pay federal taxes so it’s unclear why they would have had a federal tax liability.

- e. 2021 Annual Report (2021 projections and 2020 actuals)
  - i. VL reports \$435,153.53 in “actual collections”
  - ii. VL reports \$18,991.32 in “carry over” from 2019
  - iii. VL reports \$574.26 in interest earned
  - iv. These amounts total \$454,719.11 in total funds available for 2020
  - v. VL reports \$170,562.04 in expenses.
  - vi.  $\$454,719.11 - \$170,562.04 = \$284,157.07$  in carry over funds.
  - vii. VL reports \$264,591.49 in carry over funds.
  - viii. Conclusion: This time it appears that VL failed to add in the carry over funds and the interest that was earned towards their total funds. And yet again this doesn’t get caught going forward and makes the running discrepancy \$20,204.02
  - ix. IRS Form 990 = VL reported to the IRS that they had collected \$435,154, \$574 in interest and had \$170,562 in total expenses, leaving them with \$265,166 but report they only have \$243,740 in total assets at the end of the year. It’s unclear where they lost the \$21,426 but it’s a discrepancy of \$40,417.07, nearly identical to 2020’s report)
- f. 2022 Annual Report (2022 projections and 2021 actuals)
  - i. VL reports \$526,509.12 in “actual collections”
    - 1. It’s important to note that this must be the amount assessed and collected since VL shows that they paid the city a fee of \$5,265.10 (VL still incorrectly believe the city fee is 1% but in any event the city fee only applies to monies assessed in that calendar year and not to any carry over monies that would have been remaining from a previous year.
  - ii. VL reports \$264,591.49 in “carry over” from 2020
  - iii. VL reports \$0 in interest earned
  - iv. These amounts total \$791,100.61 in total funds available for 2021
  - v. VL reports \$272,926.84 in expenses.
  - vi.  $\$791,100.61 - \$272,926.84 = \$518,173.77$  in carry over funds.
  - vii. VL reports \$253,582.28 in carry over funds.
  - viii. Conclusion: Yet again VL has failed to add in the carry over funds towards their total available funds. Combined with the previous \$20,204.02 that “disappeared” the total discrepancy from VL of unaccounted for funds is \$284,795.51. VL should have a balance of \$549,387 and not \$253,582.28.

## 8) Possible Violation of Government Code Section 1090

- a. Facts:

- i. On 8/6/2019, VL put before the City Council the LTID 2019 Annual Report. In the report, under “Assessment” VL states that VL voted to increase the amount of the LTID assessment rate, and it required city council approval. Ms. Cordova indicates on her Form 700 that she derives \$100,001 to \$1,000,000 from Legend Hospitality Inc. in which she is the President. Legend Hospitality Inc. performs management and consulting of local hotels that happen to be covered by the LTID. Further, Ms. Cordova also states that she is the Director of Operations for United Lions Corporation LLC, deriving an income of \$10,001 to \$100,000 in the hotel industry (Holiday Inn Express). Ms. Cordova also states on her 700 that she is also in a limited partnership with Lompoc Land Holdings, LLC with a value of \$100,001 to \$1,000,000, doing business as Hilton Garden Inn. Further, Ms. Cordova indicates that she was given a below market loan from Atul Patel in the amount of \$10,001 to \$100,000 with an interest rate of 2% at 5 years.

b. Rule:

- i. The phrase “financially interested” as used in Government Code Section 1090 means any financial interest which might interfere with a city officer’s unqualified devotion to his public duty. The interest may be direct or indirect and includes any monetary or proprietary benefits, or gain of any sort, or the contingent possibility of monetary or proprietary benefits. The interest is direct when the city officer, in his official capacity, does business with himself in his private capacity. The interest is indirect when the city officer, or the board of which he is a member, enters into a contract in his or its official capacity with an individual or business firm, which individual, business firm, by reason of the city officer’s relationship to the individual or business firm at the time the contract is entered into, is in a position to render actual or potential pecuniary benefits directly or indirectly to the city officer based on the contract the individual or business firm has received. The California Supreme Court in Thomson v. Call stated that “[m]ere membership on the board or council establishes the presumption” of participation in a decision. To that end, Section 1090 has been viewed as “forbidding city officers from being financially interested in any contract made by them in their official capacity or by the body or board of which they are members ...” In the case of City of Imperial Beach v. Bailey (1980) 103 Cal.App.3d. 191, 197, the court states, “assuming City sets the rate unilaterally, the Council must still approve it. Since Hazel is a member of the Council, this is prohibited by section 1090, even if she abstains from voting. It is not her participation in the voting which constitutes the conflict of interest, but her potential to do so.”

c. Analysis:

- i. While it is true that an official who has contracted in her or her private capacity with the agency before the official is elected or appointed does not violate this section and that the contract may continue for the duration of the contract. The official’s election or appointment does not make the contract void. However, when the time comes for the contract to be extended, re-



negotiated, or revised, the official faces a new set of problems and the official's position will usually prevent the agency from extending, revising, or renegotiating the agreement. Ms. Cordova appears to have had a direct financial interest in the LTID contract as a hotel owner and a hotel consultant. Ms. Cordova finds herself in the exact situation as Ms. Hazel was, a contract that she was financially interested in required an approval by the City Council that she now sat on, precluding not just herself from being able to vote but precluding the entire council from being able to vote.

d. Conclusion:

- i. It's my opinion that this places the city in the untenable position to either 1) admit that due to Ms. Cordova's conflict of interest that the entirety of the City Council was precluded from making any amendments to the LTID contract, thus admitting that the city collected over \$320,554.22 (not including what they collected in 2022) in assessments without legal justification to do so (which was invalid for other reasons as well as stated supra) or 2) argue that the LTID contract was successfully amended in 2019, after Ms. Cordova was on City Council, and that there was no conflict of interest possibly subjecting Ms. Cordova to a 1090 violation.

9) Possible Violation of The Political Reform Act

a. Facts:

- i. Ms. Cordova appears to have purchased a home at 2863 Lewis Drive, Lompoc CA 93436 on May 24, 2022 for \$650,000 according to public records. Estimates from local real estate agents place the homes value at \$925,000 to \$1,000,000+. Records show that the home was purchased from Atul Patel. Ms. Cordova also received a private below market loan in 2020 for "\$10,001 to \$100,000" at 2% interest from Atul Patel. Atul Patel is an owner and manager of a Lompoc hotel, and the Patel family owns numerous hotels in the city of Lompoc that directly benefit from the LTID contract with the City. Atul Patel also sits on the VL board of directors and has a financial interest in the TBID contract with the city.

b. Rule:

- i. The gift limit is adjusted biennially to reflect changes in the Consumer Price Index. For 2019-2020, the gift limit is \$500 and for 2021-2022, the gift limit was \$520. Local officials specified in Government Code Section 87200 include: members of boards of supervisors and city councils, mayors, city/county planning commissioners, city/county chief administrative officers, city/county treasurers, district attorneys, county counsels, city managers, city attorneys, court commissioners and public officials who manage public investments. Local elected officers, candidates for local elective office, local officials specified in Government Code Section 87200, and judicial candidates, may not accept gifts from any single source totaling more than \$500 (\$520 in 2021-2022) in a calendar year. Further, no elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she

vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control.

c. Analysis:

- i. Ms. Cordova received a gift of approximately \$350,000 in violation of Section 89503. Records also show that Mr. Patel, who sits on the board of directors for Visit Lompoc and has a direct financial interest in the TBID contract with the City, made a personal loan to Ms. Cordova in 2020 in violation of Section 87460(d).

In closing, I will be submitting a copy of this report to the FPPC, Santa Barbara DA's Office, Santa Barbara County Civil Grand Jury, California Attorney General's Office, and various other government agencies as well as several interested news outlets. It is my hope that the City of Lompoc, under the Agreement section 10.1 and 10.2, require a five (5) year audit be conducted on the actions and finances of VL. The city has a fiduciary duty to ensure that collected funds are not only in compliance with the terms of the Agreement and the TBID Plan, but also with the BID Law of 1994. Should it be determined that the City inappropriately collected an assessment rate higher than what was lawfully authorized that the city take the steps necessary to ensure the refund of the assessed fees to the consumers who paid them. Finally, the City should conduct it's own determination of the potential conflicts and violations presented under Government Code Section 1090, 89503, and 87460.

## **SOURCES & REFERENCES**

- 1) A FAILURE OF OVERSIGHT - Lompoc Housing and Community Development Corporation - <https://sbcgj.org/wp-content/uploads/2022/03/LompocHousing.pdf>
- 2) Lompoc Reply to 2011-12 Santa Barbara County Civil Grand Jury report - <https://www.cityoflompoc.com/Home/ShowDocument?id=11958>
- 3) Lompoc Tourism Improvement Management Agreement 2019 - 2028 (the Agreement) - <https://www.cityoflompoc.com/home/showpublisheddocument/3608/636694064044400000>
- 4) Lompoc Tourism Improvement District Management District Plan (the LTID Plan) – Begins on page 98 <https://www.cityoflompoc.com/home/showpublisheddocument/4736/636711576584000000>
- 5) Property and Business Improvement District Law of 1994 – BID Law of 1994 - [https://leginfo.ca.gov/faces/codes\\_displayexpandedbranch.xhtml?tocCode=SHC&division=18.&title=&part=7.&chapter=&article=](https://leginfo.ca.gov/faces/codes_displayexpandedbranch.xhtml?tocCode=SHC&division=18.&title=&part=7.&chapter=&article=)
- 6) Visit Lompoc Inc. LLC Annual Reports

- a. 2019

- i. <https://www.cityoflompoc.com/home/showpublisheddocument/26494/637001896196470000>
- b. 2020
  - i. <https://www.cityoflompoc.com/home/showpublisheddocument/34592/637856368575100000>
- c. 2021
  - i. <https://www.cityoflompoc.com/home/showpublisheddocument/34594/637856368583530000>
- d. 2022
  - i. <https://www.cityoflompoc.com/home/showpublisheddocument/37036/638122410475700000>

NOTE: 2017 & 2018 Annual Reports couldn't be located online – I can send via email for those who want to see them.

7) Ralph M. Brown Act

- a. [https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=GOV&sectionNum=54950](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV&sectionNum=54950)

8) San Jose Downtown Business Improvement District Association Memo 2.4 –

- a. [http://www3.sanjoseca.gov/clerk/agenda/4\\_22\\_03docs/04\\_22\\_03\\_2.4.htm](http://www3.sanjoseca.gov/clerk/agenda/4_22_03docs/04_22_03_2.4.htm)

9) IRS Tax Exempt Organization Search – Search EIN # 46-4485289 or “Visit Lompoc”

- a. <https://apps.irs.gov/app/eos/>

10) Overview of Section 1090 and FPPC Advice

- a. <https://www.fppc.ca.gov/content/dam/fppc/NS-Documents/LegalDiv/section-1090/Section%201090%20-%20Overview%20-%20Oct%202020.pdf>

11) Limitations and Restrictions on Gifts, Honoraria, Travel and Loans

- a. <https://www.fppc.ca.gov/content/dam/fppc/NS-Documents/TAD/Public%20Officials%20and%20Employees/LocalGiftFactSheet.pdf>

12) Office of the Attorney General – No 00-815 (question 3)

- a. <https://oag.ca.gov/system/files/opinions/pdfs/00-815.pdf>

13) Fraser-Yamor Agency, Inc. v. County of Del Norte

- a. <https://law.justia.com/cases/california/court-of-appeal/3d/68/201.html>

14) Political Reform Act

- a. <https://fppc.ca.gov/the-law/the-political-reform-act.html>

15) Sale of Home at 2863 Lewis Drive, Lompoc CA 93436 – Gift of ~\$350,000

- a. <https://www.redfin.com/CA/Lompoc/2863-Lewis-Dr-93436/home/21559003>

16) FPPC Financial Disclosure Documents – Form 700's (Search “Gilda Cordova”)

- a. 2/06/2019 – Gift of \$58,000 Toyota Tundra 4x4 & a \$7,000 vacation from owner's of Lompoc Land Holdings, LLC
- b. 4/01/2021 – Loan from Atul Patel for 2% interest over 5 years for \$10,001 to \$100,000

c. <https://www.fppc.ca.gov/transparency/form-700-filed-by-public-officials/form700-search/form700-new.html>

17) Visit Lompoc, LLC (doing business as Explore Lompoc) – Board of Directors

- a. No other hotel owners sit on the Board of Directors outside the Patel Family
- b. Visit Lompoc, LLC has a ~\$9.1 million dollar contract with the City of Lompoc to increase hotel stays by which they're able to charge an assessment fee above and beyond the 10% Transient Occupancy Tax
- c. [About Explore Lompoc - Lompoc Calif https://explorelompoc.com/about-explore-lompoc/ornia](https://explorelompoc.com/about-explore-lompoc/ornia)