

RESOLUTION 2026-###

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN PABLO SUBMITTING A PROPOSED GENERAL TRANSACTIONS AND USE TAX TO THE CITY'S VOTERS AT THE MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026

WHEREAS, pursuant to Resolution 2026-097, the City Council called and noticed a general municipal election to be held on November 3, 2026 (the "Election");

WHEREAS, the City Council of the City of San Pablo wishes to present a transactions and use tax ordinance, attached hereto as Exhibit A (the "Ordinance"), to City voters;

WHEREAS, the Ordinance would impose a new general tax of one-half of one percent (0.5%) on the retail sale, or the use and consumption, of tangible personal property within the City's limits for the first 5 years and then decrease to one-quarter of one percent (0.25%) for the next 5 years;

WHEREAS, the effective date for the proposed Ordinance depends on whether the State passes Senate Bill 762 (Arreguin), which concerns the maximum transactions and use tax rate the City may impose at one time;

WHEREAS, if the State passes SB 762 then, depending on when that bill takes effect, the proposed Ordinance would go into effect on either April 1 or July 1, 2027;

WHEREAS, if SB 762 is not passed in time to take effect by the end of June 2027, then the proposed Ordinance would go into effect on October 1, 2027;

WHEREAS, in any event, the proposed Ordinance would expire ten years after it goes into effect;

WHEREAS, the City Council wishes to present the Ordinance to the City's voters at the Election; and

WHEREAS, the City Council seeks assistance from the Contra Costa County Recorder / County Clerk / Registrar of Voters ("County Elections Official") to consolidate this election with the statewide election set to occur on the same date.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of San Pablo as follows:

Section 1. Call of General Municipal Election. The City Council previously called and noticed a general municipal election to be held on November 3, 2026 (the "Election"). Pursuant to the laws of the State of California, the City Council hereby submits the Ordinance to the voters at the Election and orders the following question appear on the ballot for the Election:

Measure ____

To provide funding to maintain City services, including crime prevention, police protection, reducing illegal dumping, the City's daily senior meal program, youth scholarship programs, assisting the homeless, street maintenance, and other general services, shall San Pablo enact a temporary ½-cent sales tax for 5 years, generating approximately \$2,000,000 annually, then reduced to ¼-cent for 5 years, generating approximately \$1,000,000 annually, then terminate; with all funds staying in San Pablo, citizen oversight, and mandated annual audits?	Yes ____ No ____
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The full Ordinance comprising this measure is attached hereto as Exhibit A and is incorporated herein by this reference. The Ordinance requires the approval of a simple majority (50% plus one) of those voting on it.

Section 2. Request that County Conduct Election. The City Council hereby asks the Contra Costa County Board of Supervisors ("Board of Supervisors") to authorize the County Elections Official to render all services necessary to conduct the Election. The City Council hereby asks the Board of Supervisors to consolidate the Election with any other election the County Elections Official is to administer on November 3, 2026, and to order the Election to be conducted by the County Elections Official. (Elec. Code, §§ 10402, 10403.) The City Council acknowledges that the Election will be held and conducted in the manner prescribed in Elections Code section 10418. The ballots to be used in the election shall be in form and content as required by law.

The City Clerk is authorized and directed to work with the County Elections Official and to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia as needed to properly and lawfully conduct the Election. In all particulars not recited in this Resolution, the Election shall be held and conducted as provided by law for holding municipal elections. The City of San Pablo will reimburse Contra Costa County for the actual costs incurred in conducting the Election upon receipt of a bill stating the amount due.

The notice of the time and place of holding the Election is hereby given, and the City Clerk and County Elections Official are authorized to give further notice of the Election as required by law.

Section 3. Implementation. The City Clerk is directed to file certified copies of this Resolution with the Board of Supervisors, with a copy to the County Elections Official. (Elec. Code, § 10402.) The City Clerk is further authorized and directed to perform all other acts necessary or required by law to implement this Resolution and related to the Election.

Section 4. Ballot Arguments.

- A. The City Clerk shall set the deadline for submission of arguments in favor of or against the Ordinance and provide notice of that deadline. The City Clerk may do this in coordination with the County Elections Official, as necessary. In all respects, the process to choose these arguments shall accord with Elections Code sections 9280 et seq. and 9600 et seq.
- B. The City Council hereby reserves its rights to authorize one or more Councilmembers to prepare and file a written argument in support of the measure on behalf of the City Council. (Elec. Code, § 9282(b).)
- C. Further, the City Council hereby adopts the provisions of Elections Code section 9285(a) authorizing rebuttal arguments only as to arguments for the Election. This Subdivision 4(C) is repealed, and the provisions of section 9285(a) shall not apply, thereafter.

Section 5. Impartial Analysis. The City Clerk is directed to transmit a copy of the Ordinance to the City Attorney, who shall prepare an impartial analysis of the Ordinance in accordance with applicable law. The impartial analysis shall indicate that the measure was placed on the ballot by the City Council.

If the entire text of the Ordinance is not printed in the voter information pamphlet, the following shall be printed immediately below the impartial analysis in no smaller than 10-point type: "The above statement is an impartial analysis of Measure _____. The full text of Measure _____ can be found online at [insert URL]. If you desire the measure, please call the election official's office at 510-215-3000 and a copy will be mailed at no cost to you."

Section 6. CEQA. The adoption of this Resolution is exempt from the California Environmental Quality Act (CEQA), Public Resources Code section 21000 et seq. and California Code of Regulations, title 14, section 15000 et seq. (CEQA Guidelines). The calling of a municipal election is not a project within the meaning of CEQA Guidelines section 15378. Further, the general tax proposed by this Resolution is a government funding mechanism that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment, and thus adopting this Resolution is not a project under CEQA Guidelines section 15378(b)(4).

Section 7. Severability. If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The City Council hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or

unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

Section 8. Effective Date. The City Clerk shall certify the adoption of this Resolution, which shall be effective upon its adoption, and shall give notice of the measure to be voted on in the manner provided by law.

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ADOPTED this _____ day of _____, 2026, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

ATTEST:

APPROVED:

Dorothy Gantt, City Clerk

Elizabeth Pabon-Alvarado, Mayor