



**CITY OF GUADALUPE | 918 Obispo Street,
P.O. Box 908, Guadalupe, CA 93434
(805) 343-1340 | www.cityofguadalupe.org**

June 25, 2026

Honorable Board of Supervisors
Clerk of the Board
ATTN: Agenda Coordinator
105 E. Anapamu St. Room 407
Santa Barbara, CA 93101

Dear Clerk of the Board,

Attached, please find the following City of Guadalupe resolutions pertaining to the November 3, 2026, General Election:

- 1. RESOLUTION NO. 2026-26** –A Resolution of the City Council of the City of Guadalupe, California, calling and giving notice for a General Municipal Election to be held on Tuesday, November 3, 2026, for the election of certain officers as required by the provisions of the laws of the State of California and requesting the Board of Supervisors of the County of Santa Barbara to consolidate the General Municipal Election with the Statewide General Election pursuant to Section 10403 of the Elections Code.
- 2. RESOLUTION NO. 2026-27** - A Resolution of the City Council of the City of Guadalupe, California, adopting regulations for candidates for elective office pertaining to candidate statements and materials submitted to the electorate for the General Municipal Election to be held on Tuesday, November 3, 2026.
- 3. RESOLUTION NO. 2026-28** - A Resolution of the City Council of the City of Guadalupe, California for the submission to the voters for approval of a measure establishing a tax on cannabis business activities within the City.
- 4. RESOLUTION NO. 2026-29** - A Resolution of the City Council of the City of Guadalupe, California, setting priorities for filing written arguments and rebuttals regarding the measure establishing a tax on cannabis business activities within the City and directing the City Attorney to prepare an impartial analysis.

5. **RESOLUTION NO. 2026-30** - A Resolution of the City Council of the City of Guadalupe, California, providing for the filing of rebuttal arguments for the city measure establishing a tax on cannabis business activities within the City submitted at the General Municipal Election to be held on Tuesday, November 3, 2026.
6. **RESOLUTION NO. 2026-31** - A Resolution of the City Council of the City of Guadalupe, California, for the submission to the voters for approval of a measure to increase the City's Transient Occupancy Tax from six percent (6%) to twelve percent (12%) until ended by voters and to include additional types of occupancies subject to the tax.
7. **RESOLUTION NO. 2026-32** - A Resolution of the City Council of the City of Guadalupe, California, setting priorities for filing written arguments and rebuttals regarding the measure to increase the Transient Occupancy Tax rate from 6% to 12% and include additional occupancies subject to the tax and directing the City Attorney to prepare an impartial analysis.
8. **RESOLUTION NO. 2026-33** - A Resolution of the City Council of the City of Guadalupe, California, providing for the filing of rebuttal arguments for the city measure to increase the Transient Occupancy Tax rate from 6% to 12% and include additional occupancies subject to the tax submitted at the General Municipal Election to be held on Tuesday, November 3, 2026.

The above resolutions were adopted by the Guadalupe City Council on June 23, 2026. Please place the attached resolutions on your Board of Supervisors' agenda for the July 7, 2026, meeting.

If you have any questions, please feel free to contact me at (805) 356-3891.

Sincerely



David Trujillo
City Administrator
City of Guadalupe

RESOLUTION NO. 2026-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA CALLING AND GIVING NOTICE FOR A GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, FOR THE ELECTION OF CERTAIN OFFICERS AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA TO CONSOLIDATE THE GENERAL MUNICIPAL ELECTION WITH THE STATEWIDE GENERAL ELECTION PURSUANT TO SECTION 10403 OF THE ELECTIONS CODE.

WHEREAS, under the provisions of the laws relating to general law cities in the State of California, a general municipal election shall be held on November 3, 2026, for the election of municipal officers; and

WHEREAS, it is desirable that the general municipal election be consolidated with the statewide general election to be held on the same date and that within the City the precincts, polling places, and election officers of the two elections be the same, and that the County Election Division of the County of Santa Barbara, canvass the returns of the general municipal election and that the election be held in all respects as if there were only one election.

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

SECTION 1. That pursuant to the requirements of the laws of the State of California, there is called and ordered to be held in the City of Guadalupe, California, on Tuesday, November 3, 2026, a General Municipal Election for the purpose of electing two members of the City Council for the full term of four years, one Mayor of the City Council for the full term of two years, and one City Treasurer for the full term of four years.

SECTION 2. That pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Santa Barbara is hereby requested to consent and agree to the consolidation of the general municipal election with the statewide general election on Tuesday, November 3, 2026 for the purpose of electing one Mayor of the City, two members of the City Council, and one City Treasurer.

SECTION 3. That the Board of Supervisors is requested to direct the County Election Division to take all steps necessary for the conducting of the consolidated election as prescribed by §10418 of the Elections Code for the holding of the consolidated election.

SECTION 4. That the ballots to be used at the election shall be in form and content as required by law.

SECTION 5. That the County Election Division is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one (1) election, and only one (1) form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the Statewide Election.

- SECTION 6.** That the City Council recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees pursuant to Section 10002 of the Elections Code to reimburse the County in full for the cost of services performed upon presentation of a bill.
- SECTION 7.** That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed, and directed to give further or additional notice of the election, in time, form and manner as required by law.
- SECTION 8.** That the polls for the election shall be open at seven o'clock (7:00) a.m. of the day of the election and shall remain open continuously from the time until 8:00 o'clock p.m. of the same day when the polls shall be closed, pursuant to Election Code §10242, except as provided in Section 14401 of the Elections Code of the state of California.
- SECTION 9.** In all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.
- SECTION 10.** That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.
- SECTION 11.** That the City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the County Election Division of the County of Santa Barbara.
- SECTION 12.** That the City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any such changes.
- SECTION 13.** That this Resolution has been reviewed for compliance with the California Environmental Quality Act (CEQA), and the CEQA guidelines, and the City's environmental procedures, and has been found to be exempt pursuant to § 15601(b)(3) (general rule) and § 15378(b)(4) of the CEQA Guidelines.

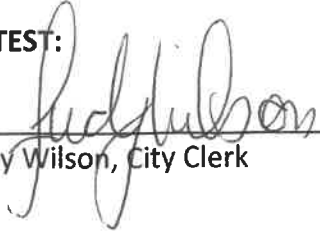
PASSED, APPROVED AND ADOPTED at a regular meeting on the 23rd day of June 2026 by the following vote:

MOTION: **AMELIA M. VILLEGAS / EUGENE COSTA JR.**

AYES: **5** **Councilmembers:** **Costa Jr., Hernandez, Julian, Furness, Villegas**
NOES: **0**
ABSENT: **0**
ABSTAINED: **0**

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-26**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, ADOPTING REGULATIONS FOR CANDIDATES FOR ELECTIVE OFFICE PERTAINING TO CANDIDATE STATEMENTS AND MATERIALS SUBMITTED TO THE ELECTORATE TO BE HELD ON TUESDAY, NOVEMBER 3, 2026

WHEREAS, Section 13307 of the Elections Code of the State of California provides that the governing body of any local agency may adopt regulations pertaining to materials prepared by any candidate for a municipal election, including costs of the candidate's statement.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE AND REQUEST AS FOLLOWS:

SECTION 1. That pursuant to Section 13307 of the Elections Code of the State of California, each candidate for elective office to be voted for at an election to be held in the City of Guadalupe on Tuesday, November 3, 2026 may prepare a candidate's statement on an appropriate form provided by the City Clerk. The statement may include the names, age, and occupation of the candidate and a brief description of no more than 200 words of the candidate's education and qualifications expressed by the candidate himself or herself. The statement shall not include party affiliation of the candidate, nor membership or activity in partisan political organizations. The statement shall be filed in the office of the City Clerk at the time the candidate's nomination papers are filed. The statement may be withdrawn, but not changed, during the period of filing nomination papers and until 5:00 p.m. of the next working day after the close of the nomination period.

SECTION 2. FOREIGN LANGUAGE POLICY.

A. Pursuant to the Federal Voting Rights Act, candidates' statements will be translated into all languages required by the County of Santa Barbara. The County is required to translate candidate statements into Spanish.

B. The County will print and mail voter information guides and candidates' statements to all voters in Spanish.

C. Pursuant to State law, a candidate's statement may be translated and printed in the voter's pamphlet in any other language at the candidate's request.

SECTION 3. PAYMENT.

A. Translation:

1. The candidate shall be required to pay for the cost of translating the candidate's statement into any required foreign language above pursuant to Federal and/or State law; and as specified in Section 2.A.

RESOLUTION NO. 2026-28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA FOR THE SUBMISSION TO THE VOTERS FOR APPROVAL OF A MEASURE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY

WHEREAS, under the provisions of the laws in the State of California, a general municipal election shall be held on November 3, 2026, for the election of municipal officers; and

WHEREAS, on June 23, 2026, the City Council adopted Ordinance No. 2026-528 entitled "An Ordinance of the City of Guadalupe California Adding Chapter 3.34 (Cannabis Business Tax) to Title 3 of the Guadalupe Municipal Code Establishing a Tax on Cannabis Business Activity within the City" (the "Ordinance"), which orders the submission of this Ordinance to the voters of the City Council for its consideration and approval; and

WHEREAS, the City Council has adopted Resolution No. 2026-26 calling and giving notice for a general municipal election to be held on Tuesday, November 3, 2026, for the election of certain officers as required by the provisions of the laws of state of California and requesting the Board of Supervisors of the County of Santa Barbara to consolidate the general municipal election with the statewide general election pursuant to Section 10403 of the Elections Code; and

WHEREAS, it is desirable that the general municipal election and the measure establishing a tax on cannabis business activities within the City be consolidated with the statewide general election to be held on the same date and that within the City the precincts, polling places, and election officers of the two elections be the same, and that the County Election Division of the County of Santa Barbara, canvass the returns of the general municipal election and that the election be held in all respects as if there were only one election.

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

SECTION 1. That pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Santa Barbara is hereby requested to consent and agree to the consolidation of the general municipal election with the statewide general election on Tuesday, November 3, 2026, for the purpose of electing one Mayor of the City, two members of the City Council, and one City Treasurer, and also, a measure establishing a tax on cannabis business activities within the City.

SECTION 2. That pursuant to its right, power and authority under the California Constitution and the laws of the State of California, the City Council on its own motion hereby orders submitted to the voters at an election to be held in the City on November 3, 2026, a ballot measure designated by letter by the Santa Barbara County Registrar of Voters to establish a tax

on cannabis business activities within the City, described in the Ordinance, to appear on the ballot in substantially the following form:

<p>CITY OF GUADALUPE MEASURE _____</p>	<p>YES</p>	
<p>Shall the measure, to establish a local tax on gross receipts of cannabis businesses operating in Guadalupe, until ended by voters, authorizing the City Council to impose maximum tax rates up to 8% on retail, and up to 4% on all other, cannabis businesses, allowing the Council discretion to set lower rates, with all revenue estimated at approximately \$78,000 annually, remaining in the City to support essential City services, be adopted?</p>		<p>NO</p>

SECTION 3. That the full text of the proposed measure to be submitted to the voters is set forth in the Ordinance and attached hereto as Exhibit A. The full text of the Ordinance shall be printed in the voter information guide. Subject to voter approval, the Ordinance establishes maximum tax rates on gross receipts of up to a maximum of 8% on retail cannabis businesses, and up to 4% maximum on all other types of cannabis businesses, until ended by voters.

SECTION 4. That the vote requirement for the measure to pass is a simple majority (50 percent + 1) of the votes cast.

SECTION 5. That the ballots to be used at the election shall be in form and content as required by law.

SECTION 5. That pursuant to Section 10002 and 10403 of the California Elections Code, the City hereby requests that the Board of Supervisors of Santa Barbara County and the Santa Barbara County Registrar of Voters consolidate the City’s general municipal election and general obligation bond measure with the statewide general election to be held on November 3, 2026, and further requests the services of the Santa Barbara County Registrar of Voters in carrying out the election for the City’s general municipal election and the proposed measure establishing maximum tax rates on gross receipts of up to a maximum of 8% on retail cannabis businesses, and up to 4% maximum on all other types of cannabis businesses, until ended by voters, including sending to the City’s registered voters all required election materials, conducting the election, canvassing the vote received, and taking all steps necessary and required for the holding of this election within the City. The City Clerk of the City shall receive the canvass as it pertains to the election on the measure from the County, and shall certify the results to the City Council, as and to the extent required by law.

SECTION 6. The City acknowledges that the consolidated election will be held and conducted in the manner prescribed in Section 10418 of the California Elections Code. The location of the central counting place for the ballots to be cast at the election shall be as established by the Board of Supervisors of Santa Barbara County and/or the Santa Barbara County Registrar of

Voters. The precincts, ballot drop box locations and hours of operations, vote center locations and hours of operations, vote-by-mail procedures and timing, and election officers, and all other persons and procedures for the election shall be the same as those utilized by Santa Barbara County.

SECTION 7. The City acknowledges that the compensation for election officers, polling place rental fees and any other fees or costs of the election shall be based on the rates set by the Santa Barbara County Board of Supervisors which are in effect at the time of the consolidated election, and the County shall be reimbursed by the City for such services as they are performed pursuant to Section 10002 of the Elections Code.

SECTION 8. That the County Election Division is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one (1) election, and only one (1) form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the Statewide Election.

SECTION 9. That the Board of Supervisors is requested to direct the County Election Division to take all actions necessary for the conducting of the consolidated election as prescribed by §10418 of the Elections Code for the holding of the consolidated election.

SECTION 10. That the City Clerk is authorized, instructed, and directed to coordinate with the County of Santa Barbara Registrar of Voters to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 11. That the polls for the election shall be open at seven o'clock (7:00) a.m. of the day of the election and shall remain open continuously from the time until 8:00 o'clock p.m. of the same day when the polls shall be closed, pursuant to Election Code §10242, except as provided in Section 14401 of the Elections Code of the State of California.

SECTION 12. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 13. That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 14. That the City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the County Election Division of the County of Santa Barbara.

SECTION 15. That the City Clerk shall certify to the passage and adoption of this resolution and enter in into a book of original resolutions.

SECTION 16. That the City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

SECTION 17. That this Resolution has been reviewed for compliance with the California Environmental Quality Act (CEQA), and the CEQA guidelines, and the City's environmental procedures, and has been found to be exempt pursuant to § 15601(b)(3) (general rule) and § 15378(b)(4) of the CEQA Guidelines. The tax proposed by the adoption of this Resolution is a general tax that can be used for any legitimate governmental purpose; it is not a commitment to any particular action. The City Council hereby finds with certainty that there is no possibility the passage of this Ordinance will have a significant effect on the environment. Additionally, it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project at the earliest feasible date.

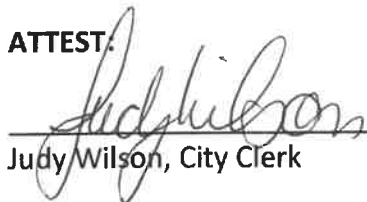
PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Guadalupe held this 23rd day of June 2026 by the following vote:

MOTION: WHITNEY FURNESS / EUGENE COSTA JR.

AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-28** has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026 and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

EXHIBIT A

ORDINANCE NO. 2026-528

AN ORDINANCE OF THE CITY OF GUADALUPE, CALIFORNIA ADDING CHAPTER 3.34 (CANNABIS BUSINESS TAX) TO TITLE 3 OF THE GUADALUPE MUNICIPAL CODE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY

THE PEOPLE OF THE CITY OF GUADALUPE DO ORDAIN AS FOLLOWS:

SECTION 1. CODE AMENDMENT. Chapter 3.34 is added to Title 3 of the Guadalupe Municipal Code to read as follows:

CHAPTER 3.34

- 3.34.010 Title.
- 3.34.020 Authority and purpose.
- 3.34.030 Intent.
- 3.34.040 Definitions.
- 3.34.050 Tax imposed.
- 3.34.060 Registration, reporting, and remittance of tax.
- 3.34.070 Payments and communications – timely remittance.
- 3.34.080 Payment – when taxes deemed delinquent.
- 3.34.090 Notice not required by City.
- 3.34.100 Penalties and interest.
- 3.34.110 Refunds and credits.
- 3.34.120 Refund procedures.
- 3.34.130 Personal cultivation not taxed.
- 3.34.140 Administration of the tax.
- 3.34.150 Appeal procedures.
- 3.34.160 Enforcement – action to collect.
- 3.34.170 Apportionment.
- 3.34.180 Constitutionality and legality.
- 3.34.190 Audit and examination of premises and records.
- 3.34.200 Other licenses, permits, taxes or charges.
- 3.34.210 Payment of tax does not authorize unlawful business.
- 3.34.220 Deficiency determinations.
- 3.34.230 Failure to report – nonpayment, fraud.
- 3.34.240 Tax assessment – notice requirements.
- 3.34.250 Tax assessment – hearing, application, and determination.
- 3.34.260 Relief from taxes – disaster relief.
- 3.34.270 Conviction for violation – taxes not waived.
- 3.34.280 Violation deemed misdemeanor.
- 3.34.290 Severability.
- 3.34.300 Remedies cumulative.
- 3.34.310 Amendment or modification.

3.34.010 Title.

This ordinance shall be known as the Cannabis Business Tax Ordinance (“Ordinance”). This Ordinance shall be applicable in the City of Guadalupe, California which shall be referred to herein as “City.”

3.34.020 Authority and Purpose.

The purpose of this Ordinance is to adopt a tax, for revenue purposes, pursuant to Sections 37101 and 37100.5 of the California Government Code, upon cannabis businesses that engage in business in the City which shall be referred to herein as the “cannabis business tax.” The cannabis business tax is levied based upon business gross receipts. It is not a sales and use tax, a tax upon income, or a tax upon real property and shall not be calculated or assessed as such. The cannabis business tax is a general tax enacted solely for general, governmental purposes of the City and not for specific purposes. All of the proceeds from the tax imposed by this chapter shall be placed in the City's general fund and be available for any lawful City purpose.

3.34.030 Intent.

The intent of this Ordinance is to levy a tax on all cannabis businesses that operate in the City, regardless of whether such business would have been legal at the time this chapter was adopted. Nothing in this chapter shall be interpreted to authorize or permit any business activity that would not otherwise be legal or permissible under laws applicable to the activity at the time the activity is undertaken.

3.34.040 Definitions.

The following words and phrases shall have the meanings set forth below when used in this chapter:

- A. “Arm's length transaction” means a sale entered into in good faith and for valuable consideration that reflects the fair market value in the open market between two informed and willing parties, neither under any compulsion to participate in the transaction.
- B. “Business” shall include all activities engaged in or caused to be engaged in within the City, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.
- C. “Calendar year” means January 1 through December 31, of the same year.
- D. “Cannabis” means all parts of the plant *Cannabis sativa* Linnaeus, *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. “Cannabis” also means the

separated resin, whether crude or purified, obtained from cannabis. "Cannabis" shall not include industrial hemp, unless otherwise specified or unless it meets the definition of a Cannabis Product under 3.12.040(F)

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

F. "Cannabis business tax" means the tax due pursuant to this chapter for engaging in a cannabis business in the City.

G. "Cannabis product" means a product containing cannabis or cannabis concentrate and includes, but is not limited to, edible, topical, and inhaled products, and any product intended for human or animal consumption that contains or purports to contain any variant or derivative of tetrahydrocannabinol, regardless of the nature or source of the cannabinoids. "Cannabis product" also means cannabis products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medicinal cannabis products.

H. "Canopy" means all areas occupied by any portion of a cannabis plant whether contiguous or noncontiguous on any one site. When plants occupy multiple horizontal planes (as when plants are placed on shelving above other plants) each plane shall be counted as a separate canopy area.

I. "Commercial cannabis cultivation" means cultivation of cannabis undertaken in the course of conducting a cannabis business.

J. "Commercial cannabis permit" means a permit, license, certificate, or other approval issued by the City to a person to authorize that person to operate a cannabis business or engage in business as a cannabis business within the City.

K. "Cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis and includes, but is not limited to, the operation of a nursery.

L. "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission, barter or any other form of compensation.

M. "Engaged in business as a cannabis business" means the commencing, conducting, operating, managing or carrying on of a cannabis business, whether done as owner, or by means of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the City or coming into the City from an outside location to engage in such activities. A person

shall be deemed engaged in business within the City if:

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

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

N. "Evidence of doing business" means evidence such as, without limitation, use of signs, circulars, cards or any other advertising media, including the use of internet or telephone solicitation, or representation to a government agency or to the public that such person is engaged in a cannabis business in the City.

O. "Finance Director" means the Finance Director of the City of Guadalupe or his or her designee.

P. "Gross Receipts," except as otherwise specifically provided, means, whether designated as a sales price, royalty, rent, membership fee, ATM service fee, delivery fee, slotting fee, any other fee, vaping room service charge, commission, dividend, or other designation, the total amount (including all receipts, cash, credits, services and property of any kind or nature) received or payable for sales of goods, wares or merchandise, or for the performance of any act or service of any nature for which a charge is made or credit allowed (whether such service, act or employment is done as part of or in connection with the sale of goods, wares, merchandise or not), without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever. In the event the business is involved in a "non-arm's length transaction" the gross receipts will be subject to the fair market value using a methodology approved by the Finance Director. However, the following shall be excluded from Gross Receipts:

1. Cash discounts where allowed and taken on sales;

2. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;

3. Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;

4. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer's business;

5. Cash value of sales, trades or transactions between departments or units of the same business located in the City of Guadalupe and if authorized by the Finance Director in writing in accordance with Section 3.34.140 (B);

6. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible; provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;

7. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded;

8. Payments made by the tax-reporting cannabis business (Seller) to a cannabis business (Buyer) for the difference in the original acquisition price and subsequent renegotiated or finalized selling price of products or services sold to a specific end customer. This type of transaction is referred to as a "billback". The tax-reporting cannabis business must provide supporting documentation to substantiate the transaction in order to be eligible for an exemption.

Q. "Lighting" means a source of light that is primarily used for promoting the biological process of plant growth. Lighting does not include sources of light that primarily exist for the safety or convenience of staff or visitors to the facility, such as emergency lighting, walkway lighting, or light admitted via small skylights, windows or ventilation openings.

R. "Medicinal cannabis" or "medicinal cannabis product" means cannabis or a cannabis product sold, or intended to be sold, for use pursuant to the Compassionate Use Act of 1996 (Proposition 215), found at Section 11362.5 of the Health and Safety Code, for a medicinal cannabis patient in California who possesses a physician's recommendation and/or a cannabis card issued pursuant to Health and Safety Code Section 11362.71.

S. "Non-arm's length transaction" means a transaction that does not meet the

definition of an "arm's length transaction." In other words, the transaction is not a sale that reflects fair market value in the open market. One example of a non-arm's length transaction would be when a cultivator sells cannabis goods to a cannabis distributor at a sales price that is lower than what the same cultivator would charge to other cannabis distributors, or which does not reflect the fair market value in the open market.

T. "Nursery" means a facility or part of a facility that is used only for producing clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

U. "Person" means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, whether organized as a nonprofit or for-profit entity, and includes the plural as well as the singular number.

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

W. "Retailer" means a person or business as defined in Section 3.34.040 (V) who sells cannabis or cannabis products at their place of business or by delivery to an end user or customer for use or consumption rather than to another person or business for resale.

X. "Sale", "sell" and "to sell" means and includes any sale, exchange, or barter either as a retailer or wholesaler by a person or business as defined by Section 3.34.040 (V). It shall also mean any transaction whereby, for any consideration, title to cannabis or cannabis products are transferred from one person to another and includes the delivery of cannabis or cannabis products pursuant to an order placed for the purchase of the same, but does not include the return of cannabis or cannabis products to the licensee from whom the cannabis or cannabis product was purchased.

Y. "State" means the State of California.

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

AA. "Testing Laboratory" means a cannabis business that (i) offers or performs tests of cannabis or cannabis products, (ii) offers no service other than such tests, (iii) sells no products, excepting only testing supplies and materials, (iv) is accredited by an accrediting body that is independent from all other persons involved in the cannabis industry in the state and (v) is registered with the Department of Cannabis Control or other state agency.

3.34.050 Tax Imposed.

A. Beginning January 1, 2027, there is imposed upon each person who is engaged in

business as a cannabis business a cannabis business tax. Such tax is payable regardless of whether the person has been issued a commercial cannabis business license, permit, or other certificate to operate lawfully in the City or is operating unlawfully. The City's acceptance of a cannabis business tax payment from a cannabis business operating illegally shall not constitute the City's approval or consent to such illegal operations.

- B. The City Council may, by resolution or ordinance, increase or decrease the rate of the cannabis business tax, including the initial rate of cannabis business tax. Notwithstanding the foregoing, in no event shall the City Council repeal this tax or set any adjusted rate that exceeds the maximum rates calculated pursuant to this chapter.
- C. The maximum rate of the cannabis business tax shall be calculated as follows:
 - 1. For every person engaged in retail sales of cannabis or cannabis products, including as a retailer (dispensary) or non-storefront retailer (retail delivery business), or microbusiness, the person shall be subject to the maximum tax rate not to exceed ten percent (8%) of gross receipts.
 - a. The City Council may, at its discretion, establish separate tax rates for retail sales of medicinal and adult use cannabis, so long as neither rate exceeds the maximum rate for cannabis retail sales as established in Section 3.34.050 (C)(1), above.
 - 2. For every person engaged in any wholesale cannabis business activity including but not limited to cannabis cultivation, manufacturing, distribution, or any other wholesale activity not specifically listed herein, the person shall be subject to the maximum tax rate not to exceed ten percent (4%) of gross receipts.
 - 3. For every person engaged in the operation of a testing laboratory for cannabis or cannabis products, the person shall be subject to the maximum tax rate not to exceed ten percent (4%) of gross receipts.
- D. Persons subject to the cannabis business tax shall register with the City and pay the registration fee pursuant to Section 3.34.060 in addition to paying a business license fee (business tax certificate) pursuant to Section 5.04.110.

3.34.060 Registration, reporting and remittance of tax.

- A. Registration of Cannabis Business. All cannabis businesses shall be required to annually register as follows:
 - 1. All persons engaging in business as a cannabis business, whether an existing,

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

- i. The name of the business;
 - ii. The names and addresses of each owner;
 - iii. The exact nature or kind of business;
 - iv. The place where such business is to be carried on; and
 - v. Any additional information which the Finance Director may require.
2. All persons engaging in retail sales of cannabis or cannabis products by delivery from locations outside of the City to addresses within the City shall apply for and retain a business license (business tax certificate) prior to conducting any such sales. To obtain a business license all such businesses shall do all of the following:
- i. Complete a Business Tax Certificate Application and Cannabis Delivery Business Registration Form;
 - ii. Provide a copy of a valid DCC license and a valid license from a local agency authorizing the business to conduct cannabis operations as a retailer; and
 - iii. Submit completed forms and license/permit processing fees as established by the Finance Director.
- B. An annual registration fee in accordance with the current and approved City fee schedule shall be presented with the sworn statement submitted under this chapter. This fee shall not be considered a tax and may be adjusted by resolution of the City Council.
- C. The cannabis business tax imposed by this chapter shall be paid, in arrears, on a monthly basis. Each person owing a cannabis business tax shall on or before the last day of the month following the close of each month file with the Finance Director a statement ("tax statement") of the tax owed for that calendar month and the basis for calculating that tax. The Finance Director may require that the tax statement be submitted on a form prescribed by the Finance Director. The tax for each calendar month shall be due and payable on the same date that the tax statement is due.

- D. Upon cessation of a cannabis business, tax statements and payments shall be immediately due for all calendar months up through the calendar month during which cessation occurred.
- E. In the event that there is a change in ownership of any cannabis business:
 - a. The new owner is required to submit an updated registration form to the Finance Director;
 - b. The new owner is subject to an audit by the Finance Director; and
 - c. Unless otherwise provided by law, it is the joint and several liability of both the seller and buyer to remit any taxes, interest, penalties, and fees due up until the date of sale; otherwise, enforcement action may be taken pursuant to Section 3.34.160 of this chapter against both the seller and/or buyer in an amount to be determined by the Finance Director.
- F. The Finance Director may, at his or her discretion, establish alternative reporting and payment periods for any taxpayer as the Finance Director deems necessary to ensure effective collection of the cannabis business tax. The Finance Director may also require that a deposit, to be applied against the taxes for a calendar month, be made by a taxpayer at the beginning of that calendar month. In no event shall the deposit required by the Finance Director exceed the tax amount he or she projects will be owed by the taxpayer for the calendar month. The Finance Director may require that a taxpayer make payments via a cashier's check, money order, wire transfer, or similar instrument.

3.34.070 Payments and communications – timely remittance.

Whenever any payment, statement, report, request or other communication is due, it must be received by the Finance Director on or before the final due date. A postmark will not be accepted as timely remittance. If the due date would fall on a Saturday, Sunday or a holiday observed by the City, the due date shall be the next regular business day on which the City is open to the public.

3.34.080 Payment - when taxes deemed delinquent.

Unless otherwise specifically provided under other provisions of this chapter, the taxes required to be paid pursuant to this chapter shall be deemed delinquent if not received by the Finance Director on or before the due date as specified in Sections 3.34.060 and 3.34.070.

3.34.090 Notice not required by the City.

The City may as a courtesy send a tax notice to the cannabis business which owes the City a cannabis business tax. However, the Finance Director is not required to send a delinquency or other notice or bill to any person subject to the provisions of this chapter. Failure to send such

notice or bill shall not affect the validity of any tax or penalty due under the provisions of this chapter.

3.34.100 Penalties and interest.

A. Any person who fails or refuses to pay any cannabis business tax required to be paid pursuant to this chapter on or before the due date shall pay penalties and interest as follows:

1. A penalty equal to ten percent (10%) of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at the rate of one percent (1%) per month.

2. If the tax remains unpaid for a period exceeding one calendar month beyond the due date, an additional penalty equal to twenty-five percent (25%) of the amount of the tax, plus interest at the rate of one percent (1%) per month on the unpaid tax and on the unpaid penalties.

3. Interest shall be applied at the rate of one percent (1%) per month on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.

B. Whenever a check or electronic payment is submitted in payment of a cannabis business tax and the payment is subsequently returned unpaid by the bank for any reason, the taxpayer will be liable for the tax amount due plus any fees, penalties and interest as provided for in this chapter, and any other amount allowed under state law.

C. The Finance Director may waive the penalties imposed upon any person under this Section 3.34.100 if:

1. The person requests a waiver of penalties by submitting a written request for waiver to the Finance Director no later than June 30 of the second fiscal year following the fiscal year in which the tax became delinquent; and

2. The person provides evidence satisfactory to the Finance Director that the failure to pay timely was due to circumstances beyond the control of the person and occurred notwithstanding the exercise of ordinary care and in the absence of willful neglect; and the person paid the delinquent taxes, penalties, accrued interest, and fees owed prior to applying to the Finance Director for a waiver.

D. The waiver provisions specified in Section 3.34.100 (C) shall not apply to interest accrued on the delinquent taxes and a waiver shall be granted only once during any twenty-four month period. The Finance Director's decision on a request for a waiver of penalties is final and conclusive and not subject to appeal under Section 3.34.150.

3.34.110 Refunds and credits.

A. No refund shall be made of any tax collected pursuant to this chapter, except as provided in Section 3.34.120.

B. No refund of any tax collected pursuant to this chapter shall be made because of the discontinuation, dissolution, or other termination of a business.

3.34.120 Refund procedures.

A. Whenever the amount of any cannabis business tax, penalty or interest has been overpaid, paid more than once, or has been erroneously collected or received by the City under this chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund signed under the penalty of perjury is filed with the Finance Director within one (1) year of the date the tax was originally due or paid, whichever came first. A person may only file a claim for refund if the person paid the tax. No person shall be entitled to a refund unless the person can support the claim by written records sufficient to show entitlement thereto. The Finance Director's decision on a claim for refund is final and conclusive and not subject to appeal under Section 3.34.150.

B. The Finance Director, his or her designee which may include a third party or any other City officer charged with the administration of this chapter shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of claimant's books and business records after request by the Finance Director to do so. The Finance Director may collect a fee adopted by resolution by the City Council to pay for the cost of examination and audit should the books and records be provided in a form insufficient to allow the Finance Director to make a determination on the claim for refund.

C. In the event that the cannabis business tax was erroneously paid in an amount in excess of the tax due, and the error is attributable to the City, the City shall refund the amount of tax erroneously paid; provided that (i) a claim for refund has been timely filed with the Finance Director; and (ii) the refund cannot exceed, under any circumstance, the amount of tax overpaid during the twelve months preceding the last month for which the claim states the tax was overpaid.

3.34.130 Personal Cultivation Not Taxed.

The provisions of this chapter shall not apply to personal cannabis cultivation or personal use of cannabis, to the extent those activities are authorized in the "Medicinal and Adult Use Cannabis Regulation and Safety Act," as may be amended. This chapter shall not apply to personal use of cannabis that is specifically exempted from state licensing requirements, that meets the definition of personal use or equivalent terminology under state law, and provided that the individual receives no compensation whatsoever related to that personal cultivation or use.

3.34.140 Administration of the tax.

A. It shall be the duty of the Finance Director to collect the taxes, penalties, fees, and perform the duties required by this chapter.

B. For purposes of administration and enforcement of this chapter generally, the Finance Director may from time to time establish such administrative interpretations, rules, and procedures consistent with the purpose, intent, and express terms of this chapter as he or she deems necessary to implement or clarify such provisions or aid in enforcement.

C. The Finance Director may take such administrative actions as needed to administer the cannabis business tax, including but not limited to:

1. Provide to all cannabis business taxpayers forms for the reporting of the tax;
2. Provide information to any taxpayer concerning the provisions of this chapter;
3. Receive and record all taxes remitted to the City as provided in this chapter;
4. Maintain records of taxpayer reports and taxes collected pursuant to this chapter;
5. Assess penalties and interest to taxpayers pursuant to this chapter;
6. Determine amounts owed under and enforce collection pursuant to this chapter.

3.34.150 Appeal procedures.

A taxpayer aggrieved by a decision of the Finance Director with respect to the amount of tax, interest, penalties, and fees, if any, due under this chapter may appeal only if a hearing was requested and attended pursuant to Section 3.34.250. An appeal may be made by filing a notice of appeal with the City Clerk within thirty (30) calendar days of the serving or mailing of the Finance Director's decision of the amount due. Upon receipt of a timely notice of appeal, the City Clerk shall fix a time and place for hearing such appeal with the City Administrator or his or her designee serving as the hearing officer. The City Clerk shall give at least ten (10) calendar days' notice of the appeal hearing in writing to such taxpayer at the last known place of address. The hearing officer shall render a written decision that shall be served on the taxpayer at the last known place of address. The decision of the hearing officer shall be final and conclusive. Any amount found to be due by the hearing officer shall be immediately due and payable upon the service of the decision. If no notice of appeal is filed within the time prescribed in this Section, the Finance Director's decision with respect to the amount of tax, interest, penalties, and fees due is final and conclusive.

3.34.160 Enforcement - action to collect.

Any taxes, interest, penalties, and/or fees required to be paid under the provisions of this chapter shall be deemed a debt owed to the City. Any person owing money to the City under the provisions of this chapter shall be liable in an action brought in the name of the City for the recovery of such debt. The provisions of this chapter shall not be deemed a limitation upon the

right of the City to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the tax, interest, penalties, and/or fees imposed by this chapter or the failure to comply with any of the provisions of this chapter.

3.34.170 Apportionment.

If a person subject to the tax is operating both within and outside the City, it is the intent of the City to apply the cannabis business tax so that the measure of the tax fairly reflects the proportion of the taxed activity actually carried on in the City. To the extent federal or state law requires that any tax due from any taxpayer be apportioned, the taxpayer may indicate said apportionment on his or her tax return. The Finance Director may promulgate administrative procedures for apportionment as he or she finds useful or necessary.

3.34.180 Constitutionality and legality.

This tax is intended to be applied in a manner consistent with the United States and California Constitutions and state law. None of the tax provided for by this chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violation of the equal protection or due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution or state law. If a person believes that the tax, as applied to him or her, is impermissible under applicable law, he or she may request that the Finance Director release him or her from the obligation to pay the impermissible portion of the tax.

3.34.190 Audit and examination of premises and records.

A. For the purpose of ascertaining the amount of cannabis business tax owed or verifying any representations made by any taxpayer to the City in support of his or her tax calculation, the Finance Director or his/her designees, which may include a third party, shall have the power to inspect any location where commercial cannabis activity occurs and to audit and examine all books and records (including, but not limited to bookkeeping records, access to METRC data, and/or point-of-sale data, state and/or federal income tax returns, excise tax returns, space utilized for cannabis related activities, and other records relating to the gross receipts of the business) of persons engaged in cannabis businesses. In conducting such investigation, the Finance Director, or his/her designees, which may include a third party, shall have the power to inspect any space utilized for cannabis business related activities, equipment or software, such as computers, software systems, platforms, and databases (including METRC), and/or point of sale systems, to include any keys or access codes for access to and use of the equipment and/or software, that may contain such records.

B. It shall be the duty of every person liable for the collection and payment to the City of any tax imposed by this chapter to keep and preserve, for a period of at least three (3) years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the City, which records the Finance Director

or his/her designee, which may include a third party, shall have the right to inspect at all reasonable times.

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

A. Nothing contained in this chapter shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any commercial cannabis permit, City license, permit, or other certificate required by, under or by virtue of any provision of any other Chapter of this code or any other ordinance or resolution of the City, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required under any other Chapter of this code or any other ordinance or resolution of the City. Any references made or contained in any other Chapter of this code to any licenses, permits, certificates, taxes, fees, or charges, or to any schedule of license, permit, certificate, or fees, shall be deemed to refer to the licenses, permits or certificates, and their respective taxes, fees or charges, or schedule of license fees, provided for in other Chapters of this code.

B. The Finance Director may revoke or refuse to renew the license required by this code for any business that is delinquent in the payment of any tax due pursuant to this chapter or that fails to make a deposit required by the Finance Director pursuant to Section 3.34.060.

C. A commercial cannabis permit issued under the Guadalupe Municipal Code may be revoked, suspended or not renewed in the event that the business holding that permit has failed to (i) make a deposit required by the Finance Director pursuant to Section 3.34.060 or (ii) timely pay all taxes, interest and penalties owed by that business under this chapter.

3.34.210 Payment of tax does not authorize unlawful business.

A. The payment of a cannabis business tax required by this chapter, and its acceptance by the City, shall not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this code and all other applicable state laws.

B. No tax paid under the provisions of this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any local or state law.

3.34.220 Deficiency determinations.

If the Finance Director is not satisfied that any statement filed as required under the provisions of this chapter is correct, or that the amount of tax is correctly computed, he or she may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession within three (3) years of the date the tax was originally due and payable. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a cannabis business, a deficiency determination may be made at any time within three (3) years thereafter

as to any liability arising from engaging in such cannabis business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned in the same manner as notices of assessment are given under Section 3.34.240 and 3.34.250.

3.34.230 Failure to report—nonpayment, fraud.

A. Under any of the following circumstances, the Finance Director may make and give notice of an assessment of the amount of tax owed by a person under this chapter at any time:

1. If the person has not filed a complete statement required under the provisions of this chapter;
2. If the person has not paid the tax due under the provisions of this chapter;
3. If the person has not, after demand by the Finance Director, filed a corrected statement, or furnished to the Finance Director adequate substantiation of the information contained in a statement already filed, or paid any additional amount of tax due under the provisions of this chapter; or
4. If the Finance Director determines that the nonpayment of any cannabis business tax due under this chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to penalties and interest otherwise payable under this chapter and any other penalties allowed by law.

B. The notice of assessment shall separately set forth the amount of any tax known by the Finance Director to be due or estimated by the Finance Director, after consideration of all information within the Finance Director's knowledge concerning the business and activities of the person assessed, to be due under each applicable provision of this chapter and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment. The notice shall state that the person has thirty (30) calendar days from the date of the notice to make a written request for an informal hearing before the Finance Director. The notice shall also state that if the person fails to timely request an informal hearing within the time allowed, the amount determined by the Finance Director is final and conclusive and is immediately due and payable.

3.34.240 Tax assessment - notice requirements.

The notice of assessment shall be served upon the person either by personal delivery, by overnight delivery by a nationally-recognized courier service, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the Finance Director for the purpose of receiving notices provided under this chapter; or, should the person have no address registered with the Finance Director for such purpose, then to such person's last known address. For the purpose of Section 3.34.240, a service by overnight delivery shall be

deemed to have occurred one (1) calendar day following deposit with a courier and service by mail shall be deemed to have occurred three (3) days following deposit in the United States mail.

3.34.250 Tax assessment - hearing, application and determination.

Within thirty (30) calendar days after the date of service of the notice of assessment the person may apply in writing to the Finance Director for an informal hearing on the assessment. If application for an informal hearing is not made within the time herein prescribed, the tax assessed by the Finance Director shall become final and conclusive. Within thirty (30) calendar days of the receipt of any such application for an informal hearing, the Finance Director shall cause the matter to be set for an informal hearing before him or her, or his/her designee, no later than thirty (30) calendar days after the receipt of the application, unless a later date is agreed to by the Finance Director and the person requesting the informal hearing. Notice of such informal hearing shall be given by the Finance Director to the person requesting such informal hearing no later than five (5) calendar days prior to such informal hearing. A hearing under this section shall be informal and need not follow any formal rules of evidence. At such hearing said applicant may appear and offer evidence why the assessment as made by the Finance Director should not be confirmed and fixed as the tax due. After such hearing the Finance Director shall determine and reassess (if necessary) the proper amount of tax, interest, penalties, and fees to be charged and shall give written notice of the decision to the person in the manner prescribed in Section 3.34.240 for giving notice of assessment. No appeal of a notice of assessment may be made under Section 3.34.150 unless an informal hearing is timely requested and the person attends the hearing. If the person fails to appear at the informal hearing, the amount due determined by the Finance Director in the notice of assessment is final and conclusive.

3.34.260 Relief from taxes – disaster relief.

A. If a person is unable to comply with any tax requirement imposed under this chapter due to a disaster impacting its cannabis business, the person may notify the Finance Director of its inability to comply and request relief from the tax requirement. For purposes of this chapter, “disaster” means fire, flood, storm, tidal wave, earthquake, or similar public calamity resulting in physical damage to real property, whether or not resulting from natural causes.

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

C. The Finance Director, in his/her sole discretion, may provide relief from the cannabis business tax requirement for businesses whose operations have been impacted by a disaster if such tax relief does not exceed ten thousand (\$10,000) dollars. Such temporary relief may be granted for a reasonable amount of time, in the Finance Director’s sole discretion, and the amount and duration of relief should be based upon how long it would reasonably take for the cannabis business to recover from the disaster. The Finance Director may require that the

cannabis business follow certain conditions to receive temporary relief from the cannabis business tax requirement. The Finance Director's decision on a request for relief and the conditions that may be imposed for relief under this section are final and conclusive and not subject to appeal under Section 3.34.150.

3.34.270 Conviction for violation - taxes not waived.

The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this chapter or of any state law requiring the payment of all taxes.

3.34.280 Violation deemed misdemeanor.

Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor.

3.34.290 Severability.

If any provision of this chapter, or its application to any person or circumstance, is determined by a court of competent jurisdiction to be unlawful, unenforceable, or otherwise void, that determination shall have no effect on any other provision of this chapter or the application of this chapter to any other person or circumstance and, to that end, the provisions hereof are severable.

3.34.300 Remedies cumulative.

All remedies and penalties prescribed by this chapter or which are available under any other provision of this code and any other provision of law or equity are cumulative. The use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this chapter.

3.34.310 Amendment or modification.

Except as set forth in Section 3.34.310, this chapter may be amended or modified but not repealed by the City Council without a vote of the people. However, as required by Article XIII C of the California Constitution, voter approval is required for any amendment that would expand, extend, or increase the rate of any tax levied pursuant to this chapter beyond the maximums set forth in this chapter. The people of the City of Guadalupe affirm that the following actions shall not constitute an increase of the rate of a tax:

A. The restoration or adjustment of the rate of the tax to a rate that is no higher than that allowed by this chapter, in those circumstances where, among others, the City Council has previously acted to reduce the rate of the tax or is incrementally implementing an increase authorized by this chapter;

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

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

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The people of the City of Guadalupe hereby declare that they would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

SECTION 3. ENVIRONMENTAL COMPLIANCE. The City Council hereby finds and determines that this resolution is exempt from the California Environmental Quality Act, Public Resources Code Sections 21000 et seq. (“CEQA”) and 14 Cal. Code Re. Sections 15000 et seq. (“CEQA Guidelines”). The calling and noticing of an election for the submission of a ballot measure to voters is not a project within the meaning of CEQA Guidelines 15378. The tax submitted to the voters is a general tax that can be used for any governmental purpose; it is not a commitment to any particular action or actions.

As such, under CEQA Guidelines Section 15378 (b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue generated by the tax were used for a purpose that would have such an effect, the City of Guadalupe would undertake the required CEQA review for that particular project. Therefore, pursuant to CEQA Guideline Section 15060 CEQA analysis is not required.

SECTION 4. ELECTION REQUIRED. This Ordinance shall not become operative unless and until a majority of the electors voting on this measure vote to approve the imposition of the tax at the General Election to be held on November 3, 2026.

SECTION 5. EFFECTIVE DATE. Pursuant to the California Constitution, Article XIII(2)(b) and California Elections Code 9217, if a majority of the voters voting in the election vote in favor of the adoption of this measure, this ordinance shall be deemed valid and binding and shall be considered adopted upon the date that the vote is declared by the City Council and shall go into effect ten (10) days after that date.

INTRODUCED at a regular meeting of the City Council on the 9th day of June 2026, by the following roll call vote, subject to voter approval at November 3, 2026, General Municipal Election.

MOTION: AMELIA M. VILLEGAS / WHITNEY FURNESS

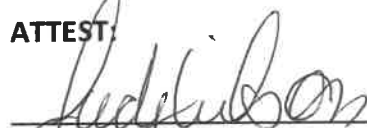
AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

PASSED AND ADOPTED at a regular meeting of the City Council on the 23rd day of June 2026, by the following roll call vote, subject to voter approval at the November 3, 2026, General Municipal Election.

MOTION: EUGENE COSTA JR. / WHITNEY FURNESS

AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

2. The candidate shall be required to pay for the cost of translating the candidates statement into any foreign language that is not required as specified in Section 2.A. above, pursuant to Federal and/or State law, but is requested as an option by the candidate.

B. Printing:

1. The candidate shall be required to pay for the cost of printing the candidate's statement in English in the main voter pamphlet.
2. The candidate shall be required to pay for the cost of printing the candidate's statement in a foreign language required in Section 2.A. above, in the main voter pamphlet.
3. The candidate shall be required to pay for the cost of printing the candidate's statement in a foreign language requested by the candidate per Section 2.C. above, in the main voter pamphlet.
4. The candidate shall be required to pay for the cost of printing the candidate's statement in a foreign language required by Section 2.A. above, in the facsimile voter pamphlet.
5. The City Clerk shall estimate the total cost of printing, handling, translating, and mailing the candidate's statements filed pursuant to this Section, including costs incurred as a result of complying with the Voting Rights Act of 1965 (as amended), and require each candidate filing a statement to pay in advance to the local agency his or her estimated pro rata share as a condition of having his or her statement included in the voter's pamphlet. The estimate is just an approximation of the actual cost that varies from one election to another election and may be significantly more or less than the estimate, depending on the actual number of candidates filing statements. Accordingly, the City Clerk is not bound by the estimate and may, on a pro rata basis, bill the candidate for additional actual expense or refund any excess paid depending on the final actual cost. in the event of underpayment, the City Clerk may require the candidate to pay the balance of the cost incurred. In the event of overpayment, the City Clerk shall prorate the excess amount among the candidates and refund the excess amount paid within 30 days of receiving the actual cost invoice from the County of Santa Barbara.

SECTION 4. MISCELLANEOUS.

- A. All translations shall be provided by professionally certified translators.
- B. The City Clerk shall comply with all recommendations and standards set forth by the California Secretary of State regarding occupational designations and other matters relating to elections.
- C. No candidate will be permitted to include additional materials in the voter information guide.

SECTION 5. The candidate shall be required to pay for the cost of printing the candidate's statement in English and any other language requested by the candidate.

SECTION 6. That the City Clerk shall provide each candidate or the candidate's representative a copy of this resolution at the time nominating petitions are issued.

SECTION 7. That all previous resolutions establishing council policy of payment for candidate's statement are repealed.

SECTION 8. That the resolution shall apply only to the election to be held on November 3, 2026 and shall then be repealed.

SECTION 9. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

SECTION 10. The City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

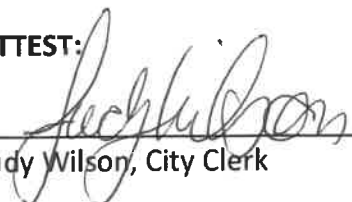
PASSED, APPROVED AND ADOPTED at a regular meeting on the June 23, 2026, by the following vote:

MOTION: AMELIA M. VILLEGAS / EUGENE COSTA JR.

AYES: 5 **Councilmembers:** Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-27**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS AND REBUTTALS REGARDING THE MEASURE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS

WHEREAS, a general municipal election is to be held in the City of Guadalupe, California, on November 3, 2026, at which there will be submitted to the voters the following measure:

CITY OF GUADALUPE MEASURE _____		
Shall the measure to establish a local tax on gross receipts of cannabis businesses operating in Guadalupe, until ended by voters, authorizing the City Council to impose maximum tax rates up to 8% on retail, and up to 4% on all other, cannabis businesses, allowing the Council discretion to set lower rates, with all revenue estimated at approximately \$78,000 annually, remaining in the City to support essential City services, be adopted?	YES	
	NO	

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE AND REQUEST AS FOLLOWS:

SECTION 1. That the City Council authorizes the filing of a written argument in favor of the City measure specified above on behalf of the City Council, not exceeding 300 words, which shall have first priority among arguments submitted in favor of the measure for printing and distribution to the voters, and which shall be accompanied by the printed name(s) and signature(s) of the person(s) submitting it, in accordance with Article 4, Chapter 2, Division 9 of the Elections Code of the State of California, and to change the argument until and including the date fixed by the City Clerk after which no arguments for or against the City measure may be submitted to the City Clerk. The City Council further authorizes the filing of a rebuttal argument on behalf of the City Council, if an argument against the measure is filed, in accordance with the above-cited provisions of the Elections Code. Furthermore, at the City Council’s discretion, the argument and rebuttal, if any, may be signed by up to five persons including members of the City Council or bona fide associations or by individual voters who are eligible to vote on the measure.

SECTION 2. The last day for filing direct arguments for or against the measure shall be July 27, 2026, at 5:00 p.m., and all such arguments shall be filed with the Guadalupe City Clerk, 918 Obispo Street, Guadalupe, CA 93434 and shall not exceed 300 words in length. Each argument shall be filed with the City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. The arguments shall be accompanied by the “Form of Statement to be filed by Author(s) of Argument” as provided by the City Clerk. Arguments received prior to the deadline shall be

confidential until the deadline. The City Clerk, upon receipt of arguments and after the filing deadline, shall immediately transmit copies to any known opposing parties who may then submit rebuttals within the time period described in Section 9 below.

SECTION 3. The last day for filing rebuttal arguments for or against the measure shall be August 4, 2026, at 5:00 p.m., and all such arguments shall be filed with the Guadalupe City Clerk, 918 Obispo Street, Guadalupe, CA 93434 and shall not exceed 250 words in length. The rebuttal arguments shall be accompanied by the "Form of Statement to be filed by Author(s) of Argument" as provided by the City Clerk. Arguments received prior to the deadline shall be confidential until the deadline.

SECTION 4. The City Council directs the City Clerk to submit to the City Attorney a copy of the measure, and the City Attorney is hereby authorized and directed to prepare an impartial analysis of the ballot measure showing the effect of the measure on the existing law and operation of the measure. The impartial analysis shall be submitted by the City Attorney to the City Clerk on or before, August 7, 2026 at 5:00 p.m., shall not exceed 500 words in length, shall include a statement indicating that the measure was placed on the ballot by the City Council of the City of Guadalupe, and shall otherwise comply in all respects with the applicable provisions of the California Elections Code.

SECTION 5. Pursuant to Section 9295 of the California Elections Code, there shall be a 10-day public review period for the impartial analysis, arguments submitted for or against the measure, and rebuttal arguments. These time periods are established as follows: (a) with respect to arguments submitted for or against the measure, commencing on July 28, 2026, and closing on August 6, 2026, (b) with respect to rebuttal arguments, commencing on August 5, 2026 and closing on August 14, 2026, (c) with respect to the impartial analysis, commencing on August 8, 2026 and closing August 17, 2026.

SECTION 6. The City Clerk shall comply with all provisions of law establishing priority of arguments for printing and distribution to the voters and shall take all necessary actions to cause the selected arguments to be printed and distributed to the voters. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 7. That the provisions herein shall apply only to the election to be held on November 3, 2026.

SECTION 8. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 9. The City Clerk is hereby authorized to make minor changes hereinto address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

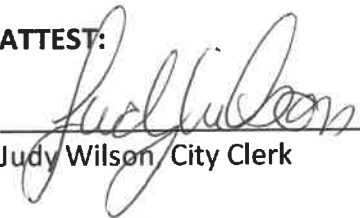
PASSED, APPROVED, AND ADOPTED at a regular meeting on the 23rd day of June 2026, by the following vote:

MOTION: **WHITNEY FURNESS / EUGENE COSTA JR.**

AYES: **5** **Councilmembers:** **Costa Jr., Hernandez, Julian, Furness, Villegas**
NOES: **0**
ABSENT: **0**
ABSTAINED: **0**

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-29**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS FOR THE CITY MEASURE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY SUBMITTED AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026

WHEREAS, Section 9282 of the Elections Code of the State of California provides for written arguments to be filed in favor of or against a city measures not to exceed 300 words in length; and

WHEREAS, Section 9285 of the Elections Code of the State of California authorizes a city council, by majority vote, to adopt provisions to provide for the filing of rebuttal arguments for city measures submitted at municipal elections.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE AND REQUEST AS FOLLOWS:

SECTION 1. That the City Council has approved the submission of an ordinance establishing a tax on cannabis business activities within the City to the voters for approval on the November 3, 2026, ballot.

SECTION 2. That pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the arguments for and against the measure (not exceeding 300 words each) which will be printed and distributed to the voters, the City 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 may prepare and submit a rebuttal argument not exceeding 250 words or may authorize in writing any other person or persons to prepare, submit, or sign the rebuttal argument. Rebuttal arguments may not be signed by more than five (5) authors.

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. The rebuttal arguments shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument.

Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 3. That the City Council authorizes the filing of a rebuttal argument, if an argument against the measure is filed, in accordance with the provisions of the Elections Code. Furthermore, at the City Council's discretion, the rebuttal, if any, may be signed by up to five persons, including members of the City Council or bona fide associations or by individual voters who are eligible to vote on the measure.

SECTION 4. That all previous resolutions providing for the filing of rebuttal arguments for city measures are repealed.

SECTION 5. That the provisions of Section 1 shall apply only to the election to be held on November 3, 2026.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 7. The City Clerk is hereby authorized to make minor changes hereinto address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

PASSED, APPROVED, AND ADOPTED at a regular meeting on the 23rd day of June 2026, by the following vote:

MOTION: WHITNEY FURNESS / EUGENE COSTA JR.

AYES:	5	Councilmembers:	Costa Jr., Hernandez, Julian, Furness, Villegas
NOES:	0		
ABSENT:	0		
ABSTAINED:	0		

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-30**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS FOR THE CITY MEASURE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY SUBMITTED AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026

WHEREAS, Section 9282 of the Elections Code of the State of California provides for written arguments to be filed in favor of or against a city measures not to exceed 300 words in length; and

WHEREAS, Section 9285 of the Elections Code of the State of California authorizes a city council, by majority vote, to adopt provisions to provide for the filing of rebuttal arguments for city measures submitted at municipal elections.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE AND REQUEST AS FOLLOWS:

SECTION 1. That the City Council has approved the submission of an ordinance establishing a tax on cannabis business activities within the City to the voters for approval on the November 3, 2026, ballot.

SECTION 2. That pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the arguments for and against the measure (not exceeding 300 words each) which will be printed and distributed to the voters, the City 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 may prepare and submit a rebuttal argument not exceeding 250 words or may authorize in writing any other person or persons to prepare, submit, or sign the rebuttal argument. Rebuttal arguments may not be signed by more than five (5) authors.

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. The rebuttal arguments shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument.

Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 3. That the City Council authorizes the filing of a rebuttal argument, if an argument against the measure is filed, in accordance with the provisions of the Elections Code. Furthermore, at the City Council's discretion, the rebuttal, if any, may be signed by up to five persons, including members of the City Council or bona fide associations or by individual voters who are eligible to vote on the measure.

SECTION 4. That all previous resolutions providing for the filing of rebuttal arguments for city measures are repealed.

SECTION 5. That the provisions of Section 1 shall apply only to the election to be held on November 3, 2026.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 7. The City Clerk is hereby authorized to make minor changes hereinto address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

PASSED, APPROVED, AND ADOPTED at a regular meeting on the 23rd day of June 2026, by the following vote:

MOTION: WHITNEY FURNESS / EUGENE COSTA JR.

AYES:	5	Councilmembers:	Costa Jr., Hernandez, Julian, Furness, Villegas
NOES:	0		
ABSENT:	0		
ABSTAINED:	0		

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-30**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA FOR THE SUBMISSION TO THE VOTERS FOR APPROVAL OF A MEASURE TO INCREASE THE CITY'S TRANSIENT OCCUPANCY TAX FROM SIX PERCENT (6%) TO TWELVE PERCENT (12%) UNTIL ENDED BY VOTERS AND TO INCLUDE ADDITIONAL TYPES OF OCCUPANCIES SUBJECT TO THE TAX

WHEREAS, under the provisions of the laws in the State of California, a general municipal election shall be held on November 3, 2026, for the election of municipal officers; and

WHEREAS, on June 23, 2026, the City Council adopted Ordinance No. 2026-529 entitled "An Ordinance of the City of Guadalupe, California, Amending Portions of Chapter 3.20 to Title 3 of the Guadalupe Municipal Code Relating to Transient Occupancy Tax to Increase the Tax Rate from 6% to 12% and Include Additional Types of Occupancies Subject to the Tax" (the "Ordinance"), which orders the submission of this Ordinance to the voters of the City Council for its consideration and approval; and

WHEREAS, the City Council has adopted Resolution No. 2026-26 calling and giving notice for a general municipal election to be held on Tuesday, November 3, 2026, for the election of certain officers as required by the provisions of the laws of state of California and requesting the Board of Supervisors of the County of Santa Barbara to consolidate the general municipal election with the statewide general election pursuant to Section 10403 of the Elections Code; and

WHEREAS, it is desirable that the general municipal election and the measure to increase the City of Guadalupe's transient occupancy tax rate from 6% to 12% and include additional types of occupancies subject to the tax, be consolidated with the statewide general election to be held on the same date and that within the City the precincts, polling places, and election officers of the two elections be the same, and that the County Election Division of the County of Santa Barbara, canvass the returns of the general municipal election and that the election be held in all respects as if there were only one election.

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

SECTION 1. That pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Santa Barbara is hereby requested to consent and agree to the consolidation of the general municipal election with the statewide general election on Tuesday, November 3, 2026, for the purpose of electing one Mayor of the City, two members of the City Council, and one City Treasurer, and also, a measure to increase the City of Guadalupe's transient occupancy tax rate from 6% to 12% to remain in effect until ended by voters and to include additional types of occupancies subject to the tax, including recreational vehicle parks and campgrounds.

SECTION 2. That pursuant to its right, power and authority under the California Constitution and the laws of the State of California, the City Council on its own motion hereby orders submitted to the voters at an election to be held in the City on November 3, 2026, a ballot measure designated by letter by the Santa Barbara County Registrar of Voters to increase the City of Guadalupe’s transient occupancy tax rate from 6% to 12% to remain in effect until ended by voters and to include additional types of occupancies subject to the tax, including recreational vehicle parks and campgrounds, described in the Ordinance, to appear on the ballot in substantially the following form:

<p>CITY OF GUADALUPE MEASURE _____</p> <p>Shall the measure be adopted to support public safety and other essential City services by increasing, until ended by voters, the City’s transient occupancy tax from 6% to 12%, paid only by persons who rent lodgings in the City for 30 days or less, and by extending the tax to RV parks/campgrounds, which is anticipated to raise up to \$20,000 annually, and more, if additional lodging facilities open in the City?</p>	YES	
	NO	

SECTION 3. That the full text of the proposed measure to be submitted to the voters is set forth in the Ordinance and attached hereto as Exhibit A. The full text of the Ordinance shall be printed in the voter information guide. Subject to voter approval, the Ordinance increases the City’s transient occupancy tax rate from 6% to 12%, and as authorized by Revenue and Taxation Code Section 7280, will include additional types of occupancy categories subject the tax such as recreational vehicle parks and campgrounds.

SECTION 4. That the vote requirement for the measure to pass is a simple majority (50 percent + 1) of the votes cast.

SECTION 5. That the ballots to be used at the election shall be in form and content as required by law.

SECTION 5. That pursuant to Section 10002 and 10403 of the California Elections Code, the City hereby requests that the Board of Supervisors of Santa Barbara County and the Santa Barbara County Registrar of Voters consolidate the City’s general municipal election and the proposed measure with the statewide general election to be held on November 3, 2026, and further requests the services of the Santa Barbara County Registrar of Voters in carrying out the election for the City’s general municipal election and the proposed measure, including sending to the City’s registered voters all required election materials, conducting the election, canvassing the vote received, and taking all steps necessary and required for the holding of this election within the City. The City Clerk of the City shall receive the canvass as it pertains to the election on the measure from the County, and shall certify the results to the City Council, as and to the extent required by law.

SECTION 6. The City acknowledges that the consolidated election will be held and conducted in the manner prescribed in Section 10418 of the California Elections Code. The location of the central counting place for the ballots to be cast at the election shall be as established by the Board of Supervisors of Santa Barbara County and/or the Santa Barbara County Registrar of Voters. The precincts, ballot drop box locations and hours of operations, vote center locations and hours of operations, vote-by-mail procedures and timing, and election officers, and all other persons and procedures for the election shall be the same as those utilized by Santa Barbara County.

SECTION 7. The City acknowledges that the compensation for election officers, polling place rental fees and any other fees or costs of the election shall be based on the rates set by the Santa Barbara County Board of Supervisors which are in effect at the time of the consolidated election, and the County shall be reimbursed by the City for such services as they are performed pursuant to Section 10002 of the Elections Code.

SECTION 8. That the County Election Division is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one (1) election, and only one (1) form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the Statewide Election.

SECTION 9. That the Board of Supervisors is requested to direct the County Election Division to take all actions necessary for the conducting of the consolidated election as prescribed by §10418 of the Elections Code for the holding of the consolidated election.

SECTION 10. That the City Clerk is authorized, instructed, and directed to coordinate with the County of Santa Barbara Registrar of Voters to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 11. That the polls for the election shall be open at seven o'clock (7:00) a.m. of the day of the election and shall remain open continuously from the time until 8:00 o'clock p.m. of the same day when the polls shall be closed, pursuant to Election Code §10242, except as provided in Section 14401 of the Elections Code of the State of California.

SECTION 12. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 13. That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 14. That the City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the County Election Division of the County of Santa Barbara.

SECTION 15. That the City Clerk shall certify to the passage and adoption of this resolution and enter in into a book of original resolutions.

SECTION 16. That the City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

SECTION 17. That this Resolution has been reviewed for compliance with the California Environmental Quality Act (CEQA), and the CEQA guidelines, and the City's environmental procedures, and has been found to be exempt pursuant to § 15601(b)(3) (general rule) and § 15378(b)(4) of the CEQA Guidelines. The tax proposed by the adoption of this Resolution is a general tax that can be used for any legitimate governmental purpose; it is not a commitment to any particular action. The City Council hereby finds with certainty that there is no possibility the passage of this Ordinance will have a significant effect on the environment. Additionally, it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project at the earliest feasible date.

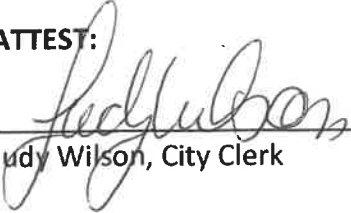
PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Guadalupe held this 23rd day of June 2026 by the following vote:

MOTION: EUGENE COSTA JR. / AMELIA M. VILLEGAS

AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-31** has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026 and that same was approved and adopted.

ATTEST:



Judy Wilson, City Clerk



Ariston Julian Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

EXHIBIT A

ORDINANCE NO. 2026-529

AN ORDINANCE OF THE CITY OF GUADALUPE, CALIFORNIA, AMENDING PORTIONS OF CHAPTER 3.20 OF TITLE 3 OF THE GUADALUPE MUNICIPAL CODE RELATED TO TRANSIENT OCCUPANCY TAX TO INCREASE THE TAX RATE FROM 6% TO 12% AND TO INCLUDE ADDITIONAL TYPES OF OCCUPANCIES SUBJECT TO THE TAX

WHEREAS, under the provisions of the laws in the State of California, a general municipal election shall be held on November 3, 2026, for the election of municipal officers; and

WHEREAS, the City Council desires to allow the voters of the City of Guadalupe the opportunity to increase the rate of the City's Transient Occupancy Tax (TOT) from 6% to 12% to remain in effect until ended by voters; and

WHEREAS, the City Council also wishes to change the definition of "hotel" (which is not limited to hotels only, but includes other types of transient occupancies) to a definition of "lodging facility" which will include the same transient occupancies listed under the current definition of "hotel" but will also include "other lodgings" as that term is used in California Revenue and Taxation Code section 7280, including recreational vehicle parks and campgrounds.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GUADALUPE DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 3.20.010 of Chapter 3.20 of Title 3 of the Guadalupe Municipal Code is hereby amended as follows:

3.20.010 Definitions.

For purposes of this chapter, the following words and phrases are defined as follows:

A. "Lodging facility" means any structure or any portion of any structure, or any outdoor space or premises, which is occupied or intended or designated for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, or other lodging, including but not limited to any recreational vehicle park or campground.

B. "Occupancy" means the use or possession, or the right to the use or possession, of any lodging facility or portion of any lodging facility.

C. "Operator" means the person who is proprietor of the lodging facility, whether in the capacity owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

F. "Tax Administrator" means the City Clerk.

G. "Transient" means any person having occupancy of a lodging facility for a period of 30 consecutive calendar days or less regardless of the form of agreement, license, permit, or entitlement. Any person occupying a lodging facility shall be deemed to be a transient until the period of 30 days has expired unless there is an agreement in writing, between the operator and the occupant, including but not limited to a month-to-month rental agreement, providing for a longer period of occupancy.

SECTION 2. Section 3.20.020 of Chapter 3.20 of Title 3 of the Guadalupe Municipal Code is hereby amended as follows:

3.20.020 Tax imposed—Amount—Payment.

For the privilege of occupancy in any lodging facility, each transient is subject to and shall pay a tax in the amount of 12% of the rent charged by the operator. Such tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or the City. The transient shall pay the tax to the operator of the lodging facility at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the lodging facility. If for any reason the tax due is not paid to the operator of the hotel, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator.

SECTION 3. Section 3.20.030 of Chapter 3.20 of Title 3 of the Guadalupe Municipal Code is hereby amended as follows:

3.20.030 Exemptions.

A. No tax shall be imposed upon:

1. Any person as to whom, or any occupancy as to which, it is beyond the power of the City to impose the tax herein provided;

2. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

3. Any owner of a time-share estate in a room or rooms in a time-share project, or the owner of a membership camping contract in a camping site at a campground, or the guest of the owner, to occupy the room, rooms, camping site, or other real property in which the owner retains that interest, as those terms are defined in California Revenue and Taxation Code section 7280(b).

4. An "organized camp" as defined in California Health & Safety Code section 18897.

5. Any campsite in a unit of the state park system.

6. Housing operated by or used exclusively for religious, charitable, or educational purposes by any organization which has obtained exemption from property taxes under the laws of California for the period the tax would otherwise be imposed.

7. Lodging facilities operated by a local government entities.

8. Any person renting any residential dwelling unit (as that term is defined in California Civil Code section 19409(c)) pursuant to a month-to-month lease agreement.

B. No exemption shall be granted except upon a claim therefor made under penalty of perjury at the time rent is collected, upon a form prescribed by the Tax Administrator.

SECTION 4. Section 3.20.040 of Chapter 3.20 of Title 3 of the Guadalupe Municipal Code is hereby amended as follows:

3.20.040 Registration of lodging facilities.

Within 30 days after the effective date of the ordinance codified in this chapter, or within 30 days after commencing business, whichever is later, each operator of any lodging facility renting occupancy to transients shall register such lodging facility with the Tax Administrator and obtain from him or her a "Transient Occupancy Registration Certificate," to be at all times posted in a conspicuous place on the premises. The certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the lodging facility;
- C. The date upon which the certificate was issued;

D. "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax ordinance by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy tax and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a lodging facility without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this City. This certificate does not constitute a permit."

SECTION 5. Section 3.20.050 of Chapter 3.20 of Title 3 of the Guadalupe Municipal Code is hereby amended as follows:

3.20.050 Operator's collection duties.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a lodging facility shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added any part will be refunded except in the manner hereinafter provided.

SECTION 6. USE OF TAX PROCEEDS. The proceeds of the tax approved by this Ordinance may be used for unrestricted general revenue purposes.

SECTION 7. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 8. ELECTION REQUIRED. This Ordinance shall not become operative unless and until a majority of the electors voting on this measure vote to approve the imposition of the tax at the General Election to be held on November 3, 2026.

SECTION 9. EFFECTIVE DATE. If this ordinance is approved by a majority of the electors voting on the issue at the November 3, 2026 general municipal election, pursuant to Elections Code Section 9217, the ordinance shall become effective ten (10) days after the City Council accepts the certified results of the election.

SECTION 10. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT. This Ordinance has been reviewed for compliance with the California Environmental Quality Act (CEQA), and the CEQA guidelines, and the City's environmental procedures, and has been found to be exempt pursuant to § 15601(b)(3) (general rule) and § 15378(b)(4) of the CEQA Guidelines. The transient occupancy tax imposed by the adoption of this Ordinance is a general tax that can

be used for any legitimate governmental purpose; it is not a commitment to any particular action. The City Council hereby finds with certainty that there is no possibility the passage of this Ordinance will have a significant effect on the environment. Additionally, it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project at the earliest feasible date.

SECTION 11. CLERICAL CORRECTION. The City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

INTRODUCED at a regular meeting of the City Council held this 9th day of June 2026, by the following roll call vote, subject to voter approval at the November 3, 2026, General Municipal Election.

MOTION: WHITNEY FURNESS / CHRISTINA HERNANDEZ

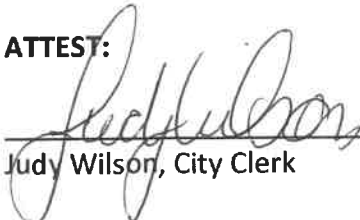
AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

PASSED AND ADOPTED at a regular meeting of the City Council held this 23rd day of June 2026, by the following roll call vote, subject to voter approval at the November 3, 2026, General Municipal Election.

MOTION: EUGENE COSTA JR. / WHITNEY FURNESS

AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

ATTEST:



Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS AND REBUTTALS REGARDING THE MEASURE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE FROM 6% TO 12% AND INCLUDE ADDITIONAL OCCUPANCIES SUBJECT TO THE TAX AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS

WHEREAS, a general municipal election is to be held in the City of Guadalupe, California, on November 3, 2026, at which there will be submitted to the voters the following measure:

CITY OF GUADALUPE MEASURE _____ Shall the measure be adopted to support public safety and other essential City services by increasing, until ended by voters, the City's transient occupancy tax from 6% to 12%, paid only by persons who rent lodgings in the City for 30 days or less, and by extending the tax to recreational vehicle parks/campgrounds, which is anticipated to raise up to \$20,000 annually, and more, if additional lodging facilities open in the City?	YES	
	NO	

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE AND REQUEST AS FOLLOWS:

SECTION 1. That the City Council authorizes the filing of a written argument in favor of the City measure specified above on behalf of the City Council, not exceeding 300 words, which shall have first priority among arguments submitted in favor of the measure for printing and distribution to the voters, and which shall be accompanied by the printed name(s) and signature(s) of the person(s) submitting it, in accordance with Article 4, Chapter 2, Division 9 of the Elections Code of the State of California, and to change the argument until and including the date fixed by the City Clerk after which no arguments for or against the City measure may be submitted to the City Clerk. The City Council further authorizes the filing of a rebuttal argument on behalf of the City Council, if an argument against the measure is filed, in accordance with the above-cited provisions of the Elections Code. Furthermore, at the City Council's discretion, the argument and rebuttal, if any, may be signed by up to five persons including members of the City Council or bona fide associations or by individual voters who are eligible to vote on the measure.

SECTION 2. The last day for filing direct arguments for or against the measure shall be July 27, 2026 at 5:00 p.m., and all such arguments shall be filed with the Guadalupe City Clerk, 918 Obispo Street, Guadalupe, CA 93434 and shall not exceed 300 words in length. Each argument shall be filed with the City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. The arguments shall be accompanied by the "Form of Statement to be filed by Author(s)

of Argument” as provided by the City Clerk. Arguments received prior to the deadline shall be confidential until the deadline. The City Clerk, upon receipt of arguments and after the filing deadline, shall immediately transmit copies to any known opposing parties who may then submit rebuttals within the time period described in Section 9 below.

SECTION 3. The last day for filing rebuttal arguments for or against the measure shall be August 4, 2026 at 5:00 p.m., and all such arguments shall be filed with the Guadalupe City Clerk, 918 Obispo Street, Guadalupe, CA 93434 and shall not exceed 250 words in length. The rebuttal arguments shall be accompanied by the “Form of Statement to be filed by Author(s) of Argument” as provided by the City Clerk. Arguments received prior to the deadline shall be confidential until the deadline.

SECTION 4. The City Council directs the City Clerk to submit to the City Attorney a copy of the measure, and the City Attorney is hereby authorized and directed to prepare an impartial analysis of the ballot measure showing the effect of the measure on the existing law and operation of the measure. The impartial analysis shall be submitted by the City Attorney to the City Clerk on or before August 7, 2026 at 5:00 p.m., shall not exceed 500 words in length, shall include a statement indicating that the measure was placed on the ballot by the City Council of the City of Guadalupe, and shall otherwise comply in all respects with the applicable provisions of the California Elections Code.

SECTION 5. Pursuant to Section 9295 of the California Elections Code, there shall be a 10-day public review period for the impartial analysis, arguments submitted for or against the measure, and rebuttal arguments. These time periods are established as follows: (a) with respect to arguments submitted for or against the measure, commencing on July 28, 2026, and closing on August 6, 2026, (b) with respect to rebuttal arguments, commencing on August 5, 2026 and closing on August 14, 2026, (c) with respect to the impartial analysis, commencing on August 8, 2026 and closing August 17, 2026.

SECTION 6. The City Clerk shall comply with all provisions of law establishing priority of arguments for printing and distribution to the voters and shall take all necessary actions to cause the selected arguments to be printed and distributed to the voters. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 7. That the provisions herein shall apply only to the election to be held on November 3, 2026.

SECTION 8. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

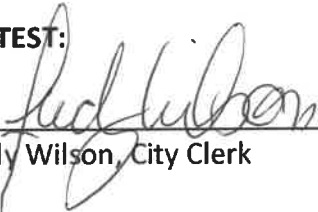
SECTION 9. The City Clerk is hereby authorized to make minor changes hereinto address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

PASSED, APPROVED, AND ADOPTED at a regular meeting on the 23rd day of June 2026, by the following vote:

MOTION: EUGENE COSTA JR. / AMELIA M. VILLEGAS

AYES: 5 Councilmembers: Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

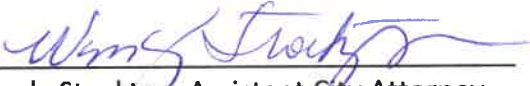
I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-32**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:


Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:


Wendy Stockton, Assistant City Attorney

RESOLUTION NO. 2026-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS FOR THE CITY MEASURE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE FROM 6% TO 12% AND INCLUDE ADDITIONAL OCCUPANCIES SUBJECT TO THE TAX SUBMITTED AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026

WHEREAS, Section 9282 of the Elections Code of the State of California provides for written arguments to be filed in favor of or against a city measure not to exceed 300 words in length; and

WHEREAS, Section 9285 of the Elections Code of the State of California authorizes a city council, by majority vote, to adopt provisions to provide for the filing of rebuttal arguments for city measures submitted at municipal elections.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE AND REQUEST AS FOLLOWS:

SECTION 1. That the City Council has approved the submission of an ordinance to increase the transient occupancy tax rate from 6% to 12% and include additional occupancies subject to the tax to the voters for approval on the November 3, 2026, ballot.

SECTION 2. That pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the arguments for and against the measure (not exceeding 300 words each) which will be printed and distributed to the voters, the City 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 may prepare and submit a rebuttal argument not exceeding 250 words or may authorize in writing any other person or persons to prepare, submit, or sign the rebuttal argument. Rebuttal arguments may not be signed by more than five (5) authors.

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. The rebuttal arguments shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument.

Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

SECTION 3. That the City Council authorizes the filing of a rebuttal argument, if an argument against the measure is filed, in accordance with the provisions of the Elections Code. Furthermore, at the City Council's discretion, the rebuttal, if any, may be signed by up to five persons, including

members of the City Council or bona fide associations or by individual voters who are eligible to vote on the measure.

SECTION 4. That all previous resolutions providing for the filing of rebuttal arguments for city measures are repealed.

SECTION 5. That the provisions of Section 1 shall apply only to the election to be held on November 3, 2026.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 7. The City Clerk is hereby authorized to make minor changes hereinto address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

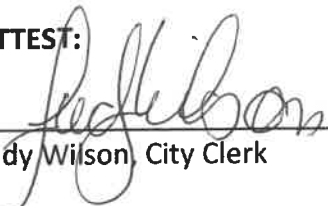
PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Guadalupe held this 23rd day of June 2026 by the following vote:

MOTION: EUGENE COSTA JR. / AMELIA M. VILLEGAS

AYES: 5 **Councilmembers:** Costa Jr., Hernandez, Julian, Furness, Villegas
NOES: 0
ABSENT: 0
ABSTAINED: 0

I, Judy Wilson, City Clerk of the City of Guadalupe, do hereby certify that the foregoing Resolution, being **Resolution No. 2026-33**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 23, 2026, and that same was approved and adopted.

ATTEST:

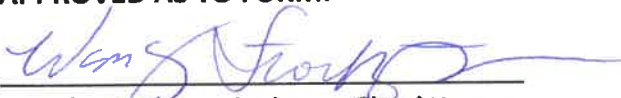


Judy Wilson, City Clerk



Ariston Julian, Mayor

APPROVED AS TO FORM:



Wendy Stockton, Assistant City Attorney