



# CITY OF CARPINTERIA

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June 23, 2026

Honorable Board of Supervisors  
County of Santa Barbara  
105 East Anapamu Street, Room 407  
Santa Barbara, CA 93101

RE: November 3, 2026 General Election

The Carpinteria City Council, at its regular meeting of May 11, 2026 and June 22, 2026, adopted resolutions pertaining to consolidating the City's Election of City Council candidates and submittal of a measure to the voters with Santa Barbara County Elections Division. The following resolutions are attached as follows:

1. Resolution No. 6465, calling for the holding of a General Municipal Election to be held on Tuesday, November 3, 2026, for the election of certain officers relating to general law cities.
2. Resolution No. 6466, requesting the Board of Supervisors of the County of Santa Barbara to consolidate a General Municipal Election to be held on November 3, 2026, with the Statewide General Election to be held on the date pursuant to § 10403 of the Elections Code.
3. Resolution No. 6472, ordering the submission to the qualified electors of the City a measure relating to the establishment of a general transaction and use tax at the consolidated General Municipal Election to be held on November 3, 2026; requesting that the County Clerk-Recorder/Registrar of Voters provide specific election administration services; setting priorities for filing written arguments and rebuttals regarding the ballot measure and directing preparation of an impartial analysis.

The City of Carpinteria respectfully requests the Santa Barbara County Board of Supervisors' approval of a request for consolidation. Upon approval, we request confirmation by minute order. If you have any questions, please contact me at (805) 755-4403.

Sincerely,

Brian C. Barrett, MMC, CPMC  
City Clerk

Enclosures

c: Santa Barbara County Elections Division (w/encl. and a request for consolidated election services and request for nomination signature verification services)

**RESOLUTION NO. 6465**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CARPINTERIA, CALIFORNIA CALLING FOR THE HOLDING OF 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 RELATING TO GENERAL LAW CITIES**

**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 Tuesday, November 3, 2026, for the election of municipal officers representing City Council District Nos. 1, 3, and 5.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct, and incorporated herein by reference.

**SECTION 2.** Pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Carpinteria, California, on Tuesday, November 3, 2026, a General Municipal Election for the purpose of electing three members of the City Council representing City Council District Nos. 1, 3, and 5 for the full term of four years (terms ending in December 2030).

**SECTION 3.** That the ballots to be used at the election shall be in form and content as required by the law.

**SECTION 4.** That the City Clerk is authorized, instructed and directed to coordinate with the County of Santa Barbara Registrar-Recorder/County Clerk 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 5.** That the polls (vote centers) for the election shall be open at seven o'clock a.m. of the day of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls (vote centers) shall be closed, pursuant to Elections Code § 10242, except as provided in §§ 14212 and 14401 of the Elections Code.

**SECTION 6.** 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 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 in the event of a tie vote (if any two or more persons receive an equal and the highest number of votes for an office) as certified by the County of Santa Barbara Registrar-Recorder/County Clerk, the City Council, in accordance with Elections Code § 15651(a), shall set a date and time and place and summon the candidates who have received the tie votes to appear and will determine the tie by lot.

**SECTION 9.** The City Council authorizes the City Clerk to administer said election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.

**SECTION 10.** That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

**PASSED, APPROVED AND ADOPTED** on this 11th day of May, 2026, by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon


NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None

  
\_\_\_\_\_  
Mayor, City of Carpinteria

ATTEST:

  
\_\_\_\_\_  
Brian C. Barrett, MMC, CPMC  
City Clerk, Elections Official  
City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on May 11, 2026.

*Brian C. Barrett*

Brian C. Barrett, MMC, CPMC  
City Clerk, Elections Official  
City of Carpinteria

APPROVED AS TO FORM:

*Jera Shoaf Acos*  
Jera Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria



STATE OF CALIFORNIA

County of Santa Barbara

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)SS  
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I, Brian C. Barrett, City Clerk of the City of Carpinteria, California, do hereby certify that the foregoing is a true and correct copy of the original now remaining on file and of record in my office.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Seal of the City of Carpinteria to be affixed this 23rd day of June 2026

By Brian C. Barrett  
City Clerk

**RESOLUTION NO. 6466**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CARPINTERIA, CALIFORNIA, REQUESTING THE BOARD OF  
SUPERVISORS OF THE COUNTY OF SANTA BARBARA TO  
CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON  
TUESDAY, NOVEMBER 3, 2026, WITH THE STATEWIDE GENERAL  
ELECTION TO BE HELD ON THAT DATE PURSUANT TO § 10403 OF  
THE ELECTION CODE**

**WHEREAS**, in Resolution No. 6465, the City Council of the City of Carpinteria called a General Municipal Election to be held on Tuesday, November 3, 2026, for the purpose of the election of three Members of the City Council representing City Council District Nos. 1, 3, and 5 (terms ending in December 2030); 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 (vote centers) and election officers of the two elections be the same, and that the county election department 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, BE IT RESOLVED** as follows:

**SECTION 1.** The above recitals are true and correct, and incorporated herein by reference.

**SECTION 2.** That pursuant to the requirements of § 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 a General Municipal Election with the Statewide General Election on Tuesday, November 3, 2026, for the purpose of the election of three Members of the City Council representing City Council District Nos. 1, 3, and 5 (terms ending in December 2030).

**SECTION 3.** That the City acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418.

**SECTION 4.** That the county election department 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 election, and only one 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 5.** That the Board of Supervisors is requested to issue instructions to the county election department to take any and all steps necessary for the holding of the consolidated election.

**SECTION 6.** That the City of Carpinteria recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

**SECTION 7.** That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the county election department of the County of Santa Barbara.

**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.

**PASSED, APPROVED AND ADOPTED** on this 11th day of May, 2026, by the following vote:

AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon

NOES: COUNCILMEMBER(S): None

ABSENT: COUNCILMEMBER(S): None

ABSTAIN: COUNCILMEMBER(S): None

  
\_\_\_\_\_  
Mayor, City of Carpinteria

ATTEST:

  
\_\_\_\_\_  
Brian C. Barrett, MMC, CPMC  
City Clerk, Elections Official  
City of Carpinteria



I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on May 11, 2026.

*Brian C. Barrett*

Brian C. Barrett, MMC, CPMC  
City Clerk, Elections Official  
City of Carpinteria

APPROVED AS TO FORM:

*Jena Shoaf Adams*  
Jena Shoaf Adams, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria



STATE OF CALIFORNIA

County of Santa Barbara

} SS  
}

I, Brian C. Barrett, City Clerk of the City of Carpinteria, California, do hereby certify that the foregoing is a true and correct copy of the original now remaining on file and of record in my office.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Seal of the City of Carpinteria to be affixed this 23rd day of June 2026

By Brian C. Barrett  
City Clerk

**RESOLUTION NO. 6472**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY A MEASURE RELATING TO THE ESTABLISHMENT OF A GENERAL TRANSACTION AND USE TAX AT THE CONSOLIDATED GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026; REQUESTING THAT THE COUNTY CLERK- RECORDER/ REGISTRAR OF VOTERS PROVIDE SPECIFIC ELECTION ADMINISTRATION SERVICES; SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS AND REBUTTALS REGARDING THE BALLOT MEASURE AND DIRECTING PREPARATION OF AN IMPARTIAL ANALYSIS**

**WHEREAS**, the City provides general municipal services and facilities that are vital to the health, safety, and general welfare of the people of Carpinteria; and

**WHEREAS**, the City's revenues are insufficient to fully provide general municipal services and facilities, including repairing public infrastructure, ensuring natural disaster and emergency preparedness, keeping public areas and parks safe and clean, maintaining Sheriff response, preventing crime, addressing homelessness, maintaining library services like youth and senior programs, and other general governmental uses at the level that is necessary or desirable; and

**WHEREAS**, pursuant to California Revenue and Taxation Code Section 7285.9 et seq., the City has the authority to increase its existing local transactions and use tax; and

**WHEREAS**, pursuant to California Constitution Article XIII C, Section 2 and Elections Code Section 9222, the City Council has the authority to submit measures to be considered by Carpinteria voters at regular municipal elections; and

**WHEREAS**, pursuant to Chapter 3.18 (Local Transactions and Use Tax [Measure X]) of Title 3 (Revenue and Finance) of the Carpinteria Municipal Code, the City currently levies a voter-approved one and one-quarter percent (1.25%) transaction and use tax, the proceeds of which are deposited into the general fund to be used for any governmental or public purpose; and

**WHEREAS**, the City's existing one and one quarter percent (1.25%) transactions use tax generates approximately \$3.9 million in general fund revenues each year; and an increase of the transactions and use tax rate to one and one-half percent (1.5%) is projected to generate an additional \$700,000 annually;

**WHEREAS**, at the May 26, 2026 council meeting, the City Council ordered the November 3, 2026 general municipal election and called for its consolidation with the Statewide General Election to be held the same day (City Resolution Nos. 6465 & 6466);

**WHEREAS**, the City Council now orders that at said general municipal election, a ballot measure (hereinafter, the "Measure") be submitted to the voters of the City of Carpinteria to adopt an ordinance that increases the City's transactions and use tax rate, currently set at one and one-quarter percent (1.25%), by an additional quarter percent (0.25%) such that the new transactions and use tax rate will be one and one-half percent (1.5%); and

**WHEREAS**, pursuant to Government Code Sections 53723 and 53724(b), and Revenue and Taxation Code Section 7285.9, any proposed increase or extension of the City's general purpose transactions and use tax must be approved by no less than two-thirds of all the members of the City Council, subject also to approval by the City's voters by a simple majority of votes cast (50% plus 1) at a City election; and

**WHEREAS**, concurrent with the approval of this Resolution, the City Council has also approved for first reading an ordinance (hereinafter, "the Ordinance") attached to this Resolution as Exhibit A, which, if the Measure is approved by the Carpinteria voters, implements the increase of the City's transactions and use tax to one and one-half percent (1.5%); and

**WHEREAS**, the City Council also wishes to (i) establish deadlines and rules for the submission of written arguments and rebuttals for and against the Measure in accordance with applicable Elections Code procedures; (ii) direct the timely preparation of the City Attorney's impartial analysis; and (iii) provide such other direction as may be necessary to facilitate the placement of the Measure on the ballot.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARPINTERIA HEREBY RESOLVES AS FOLLOWS:**

**SECTION 1. Recitals.** The City Council hereby finds and determines that the foregoing Recitals are true and correct, are incorporated herein and by this reference made an operative part thereof.

**SECTION 2. Basis for Tax.** During the prior and current year budget process, the City Council discussed the growing financial pressures facing the City due to rising costs associated with providing essential services and maintaining infrastructure. These cost increases, which have outpaced revenue growth and ongoing service demands, create a need for additional locally controlled funding to maintain the City's high standards of public safety, community services programs, disaster preparedness, and law enforcement, and to address a growing need to fix and enhance aging

infrastructure, among other city priorities. Despite certain belt-tightening measures, including responsible budgeting, service prioritization, and efficiency improvements, continued increases in the cost of emergency response, public safety, facility upgrades, and community programs have made it increasingly difficult to sustain core services at current levels, without additional revenue.

**SECTION 3. *Submission of Ballot Measure.*** Pursuant to California Constitution Article XIII C, Section 2, California Revenue and Taxation Code Section 7285. 9, and California Elections Code Section 9222, the City Council orders to be submitted to the qualified electors of the City at the general municipal election called for November 3, 2026, a measure to impose a general transactions and use tax at the rate of one quarter percent (0. 25%, or 1/4 cent sales tax), which will increase the City's existing one and one-quarter percent (1.25%) transaction and use tax to a new rate of one and one half percent (1.5%). The Measure shall be entitled the *Carpinteria Public Safety, Road, City Services Measure*.

**SECTION 4. *Ballot Measure Question.*** The form of the Measure to be placed on the ballot and submitted to the voters at the municipal election on November 3, 2026 is as follows:

<b>Carpinteria Public Safety, Roads, City Services Measure</b>	
To help repair streets/potholes/sidewalks; better prepare for/respond to wildfires/floods, other emergencies/natural disasters; keep public areas/parks safe/clean; help maintain sheriff's service/response, property crime/theft prevention efforts; address homelessness; support youth/senior programs; other general government purposes; shall City of Carpinteria's measure be adopted levying a ¼¢ sales tax, providing approximately \$700,000 annually until ended by voters, requiring audits, spending disclosure, funds locally controlled?"	<b>Yes</b>
	<b>No</b>

**SECTION 5. *Ordinance Approval.*** The complete text of the Ordinance approved by a two-thirds vote of all members of the City Council that authorizes imposition of the Carpinteria Public Safety, Roads, City Services tax, subject to voter approval, is attached as Exhibit A. The transactions and use tax that is the subject of the Measure is and will remain a general tax within the meaning of Proposition 218 whose proceeds may be deposited in the City's General Fund and used for any governmental purpose. Accordingly, the vote requirement for passage of the proposed Measure is a majority of the votes cast (50% plus 1).

**SECTION 6. *Election Procedures.***

A. Pursuant to Elections Code Sections 10401 and 10403, the City Council respectfully requests that the Santa Barbara County Board of Supervisors ("Board") authorize and direct:

1. The Santa Barbara County Clerk- Recorder/Registrar of Voters (hereinafter, "the County") to submit the city-initiated ballot Measure seeking approval of the Ordinance at the November 3, 2026 municipal election that is to be consolidated with the Statewide General Election on the same date.
2. The County Elections Division to render full election services to the City as requested by the City Clerk with the understanding and agreement that the County will be reimbursed by the City in full for all services so provided.

B. The City Clerk is authorized and directed to coordinate with the Santa Barbara County Clerk-Recorder, Assessor/Registrar of Voters and the County Elections Division 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. The ballots to be used at the election shall be in form and content as required by law.

C. The City recognizes that additional costs will be incurred by the County by reason of placing the Measure on the ballot and agrees to reimburse the County for any costs.

D. As specified in City Resolution No. 6465, the polls for the election shall be open at 7:00 a.m. the day of the election and shall remain open continuously from that time until 8:00 p.m. of the same day when the polls shall be closed, pursuant to Elections Code Section 10242, except as provided in Elections Code Sections 14212 and 14401.

E. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for the holding of municipal elections in the City.

F. Notice of the time, place, and holding of 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.

G. The County is authorized to canvass the returns of the City's municipal election. The City Clerk shall receive the canvass from the County and certify the results to the City Council, as required by law.

**SECTION 7. Arguments, Rebuttals, and Impartial Analysis.**

***A. Direct Arguments For and Against the Measure***

1. Pursuant to Elections Code Section 9282, the City Council authorizes the following councilmembers to file a written argument on its behalf in favor of the Measure.

Natalia Alarcon

Al Clark

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2. Pursuant to Elections Code Section 9287, if more than one argument in favor of the Measure is submitted, the City Clerk shall give preference and priority, in the order named, to the arguments of the following: (a) the legislative body, or member or members of the legislative body authorized by that body; (b) an individual voter, or bona fide association of citizens, or combination of a voter(s) and associations, who are the bona fide sponsors or proponents of the Measure; (c) a bona fide association of citizens; and (d) individual voters who are eligible to vote on the Measure. Each argument shall be filed with the City Clerk, 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.
3. Arguments against the proposed ballot measure, if any, shall also be subject to the provisions of Elections Code Sections 9282, 9283, and 9287.
4. All arguments shall not exceed 300 words.

***B. Rebuttal Arguments***

1. Pursuant to Elections Code Section 9285, once the City Clerk selects the arguments for and against the City-initiated measure to be printed and distributed to the voters, the City Clerk will send a copy of the argument in favor of the Measure to the authors of the argument against the Measure, and a copy of the argument against to the authors of the argument in favor of the Measure.

The author or a majority of the authors of an argument relating to the Measure may prepare and submit a rebuttal argument or may authorize in writing any other person or persons to prepare, submit, or sign the rebuttal argument. The rebuttal argument shall not exceed 250 words. A rebuttal argument may not be signed by more than five persons. 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.

**C. *Deadlines for Submitting Direct and Rebuttal Arguments***

1. Arguments may be changed or withdrawn 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.
2. The rebuttal arguments shall be filed with the City Clerk, signed, with 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, 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.
3. All materials submitted to the City Clerk must be delivered in person at City Hall, 5775 Carpinteria Avenue, Carpinteria, CA 93103. Delivery shall be during regular business hours, which are Monday through Thursday, 8:00 am to 5:00 pm, and alternate Fridays from 8:00 am – 5:00 pm.

**D. *City Attorney Impartial Analysis***

1. Pursuant to Elections Code Section 9280, the City Council directs the City Clerk to transmit a copy of the proposed Measure to the City Attorney. The City Attorney is directed to prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on existing law and the operation of the proposal.
2. The analysis shall include a statement indicating whether the measure was placed on the ballot by a petition signed by the requisite number of voters or by the city council.
3. In the event the entire text of the measure is not printed on the ballot, nor in the voter information portion of the voter information guide, there shall be

printed immediately below the impartial analysis, in no less than 10-point type, the following: "The above statement is an impartial analysis of Ordinance No. 796. If you desire a copy of the ordinance or measure, please call the elections official's office at (805) 755-4403, and a copy will be mailed at no cost to you."

4. The impartial analysis shall be filed by the date set by the City Clerk for the filing of primary arguments.

**SECTION 8. City Clerk Tasks.**

A. *Delivery of Resolution to the County.* The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions. The City Council directs the City Clerk to deliver copies of this Resolution, including the Ordinance, to the Clerk of the County's governing Board of Supervisors and to the County Elections Division.

B. *Publication of Ballot Measure Synopsis.* As required by Elections Code Section 12111, the City Clerk shall publish a synopsis of the Measure at least one time not later than one week before the November 3, 2026 election in a newspaper of general circulation.

**SECTION 9. Public Examination.** Pursuant to Elections Code Section 9295, this Measure, all arguments, rebuttals, and the impartial analysis will be available for public examination for no fewer than ten (10) calendar days immediately following the filing deadline for submission of those materials. The Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

**SECTION 10. CEQA.** This Measure is exempt from review under the California Environmental Quality Act (Cal. Pub. Resources Code, § 2100 et seq.) ("CEQA") and the CEQA Guidelines (14 Cal. Code of Regs., § 15000 et seq.) because it establishes rules and procedures to implement government funding mechanisms; does not involve any commitment to a specific project that could result in a potentially significant physical impact on the environment; and constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. Accordingly, the provisions of this Chapter do not constitute a "project" that requires environmental review (14 Cal. Code of Regs., § 15378(b)(4)-(5)).

City Clerk  
City Clerk  
City Clerk

City Clerk  
City Clerk  
City Clerk

51716004

City Clerk

**SECTION 11. Effective Date of Resolution.** This Resolution shall take effect immediately upon its adoption and its provisions shall only apply to the November 3, 2026 municipal election.


**SECTION 12. Previous Resolutions Repealed.** All previous resolutions providing for the filing of arguments, rebuttals, and impartial analyses for city measures are repealed.

**PASSED, APPROVED AND ADOPTED** this 22nd day of June, 2026 by the following vote:

- AYES: COUNCILMEMBER(S): Clark, Mayer, Nomura, Solorzano, Alarcon
- NOES: COUNCILMEMBER(S): None
- ABSENT: COUNCILMEMBER(S): None
- ABSTAIN: COUNCILMEMBER(S): None

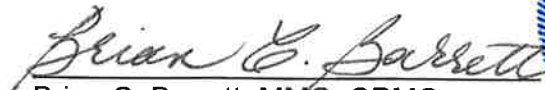
  
Natalia Alarcon, Mayor

ATTEST

  
Brian Barrett, MMC, CPMC  
City Clerk, Elections Official  
City of Carpinteria




I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 22, 2026.

  
Brian C. Barrett, MMC, CPMC  
City Clerk, Elections Official  
City of Carpinteria



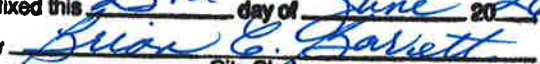
APPROVED AS TO FORM:

 for  
Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria

STATE OF CALIFORNIA

County of Santa Barbara

I, Brian C. Barrett, City Clerk of the City of Carpinteria, California, do hereby certify that the foregoing is a true and correct copy of the original now remaining on file and of record in my office.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Seal of the City of Carpinteria to be affixed this 23rd day of June 2026  
By   
City Clerk

**EXHIBIT A TO RESOLUTION NO. 6472**

**Ordinance No. 796**

EXHIBIT A

ORDINANCE NO. 796

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, AUTHORIZING A QUARTER PERCENT (0.25%) LOCAL TRANSACTIONS AND USE TAX, SUBJECT TO THE APPROVAL OF THE ELECTORS, BY ADDITION OF CHAPTER 3.19 TO TITLE 3 OF THE CARPINTERIA MUNICIPAL CODE**

The City Council of the City of Carpinteria does hereby ordain as follows:

**WHEREAS**, Article XIIC, Section 2, of the California Constitution authorizes a city to impose a general tax if approved by a majority vote of the qualified electors;

**WHEREAS**, pursuant to Revenue and Taxation Code Section 7285.9 et seq., the City of Carpinteria ("City") has the authority to collect a local transactions and use tax and to increase that transactions and use tax;

**WHEREAS**, pursuant to Chapter 3.18 (Local Transactions and Use Tax [Measure X]) of Title 3 (Revenue and Finance) of the Carpinteria Municipal Code, the City currently levies a voter-approved one and one-quarter percent (1-1/4%) transaction and use tax, the proceeds of which are deposited into the general fund to be used for any governmental or public purpose;

**WHEREAS**, at the May 26, 2026 council meeting, the City Council ordered the November 3, 2026 general municipal election and called for its consolidation with the Statewide General Election to be held the same day (City Resolution Nos. 6465 & 6466);

**WHEREAS**, in compliance with Government Code Sections 53723 and 53724, and Revenue and Taxation Code Section 7285.9, the City Council at its meeting of June 22, 2026, approved City Council Resolution No. 26-XXX which (i) called and gave notice of the submission to Carpinteria voters of a ballot measure (hereinafter, the "Measure") to be submitted to the qualified voters of the City adopting an ordinance that increases the City's existing transactions and use tax rate by an additional quarter percent (1/4%) such that the new transactions and use tax rate will be one and one-half percent (1-1/2%); (ii) requested the County to provide election administrative services at the municipal election, inclusive of the ballot measure; and (iii) set priorities for the submission of arguments and rebuttals and ordering the preparation of the City Attorney's Impartial Analysis;

**WHEREAS**, the ballot measure seeking approval of this Ordinance was given the letter designation Measure "\_\_\_" which presented the following question to Carpinteria voters:

<b>Carpinteria Public Safety, Roads, City Services Measure</b>	
<p>To help repair streets/potholes/sidewalks; better prepare for/respond to wildfires/floods, other emergencies/natural disasters; keep public areas/parks safe/clean; help maintain sheriff's service/response, property crime/theft prevention efforts; address homelessness; support youth/senior programs; other general government purposes; shall City of Carpinteria's measure be adopted levying a ¼¢ sales tax, providing approximately \$700,000 annually until ended by voters, requiring audits, spending disclosure, funds locally controlled?"</p>	<b>Yes</b>
	<b>No</b>

**WHEREAS**, this Ordinance was provisionally approved by the City Council by a first reading on June 22, 2026, subject to the requirement that the ballot measure authorizing the implementation of this Ordinance is approved by Carpinteria voters at the general municipal election held November 3, 2026;

**WHEREAS**, the ballot measure seeking approval of this Ordinance was approved by a simple majority of votes cast at said election by a final count of \_\_\_\_\_ "Yes" votes (or \_\_\_\_\_% "Yes") to \_\_\_\_\_ "No" votes (or \_\_\_\_\_% "No"); and

**WHEREAS**, at its meeting of \_\_\_\_\_, the City Council approved Resolution No. 26-\_\_\_\_\_ reciting the facts of the City's November 3, 2026 general municipal election, and declaring the results of the same.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARPINTERIA, ACTING WITH THE CONSENT OF THE VOTERS FOLLOWING THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION, HEREBY ORDAINS AS FOLLOWS:**

**SECTION 1.** The Recitals set forth above are true and correct and incorporated into this Ordinance.

**SECTION 2.** Chapter 3.19 (Carpinteria Public Safety, Roads, City Services Measure) is hereby added to Title 3 (Revenue and Finance) of the Carpinteria Municipal Code as follows:

**Chapter 3.19  
Local Transaction and Use Tax (2026)**

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**3.19.010 Title.**

This Chapter shall be known as the Local Transactions and Use Tax Ordinance (2024). The City of Carpinteria hereinafter shall be called "City." This Chapter shall be applicable in the incorporated territory of the City.

**3.19.020 Operative Date.**

A. The transactions and use tax codified under this Ordinance was approved by Carpinteria voters at a municipal election held November 3, 2026, and pursuant to Revenue and Taxation Code Section 7265, became operative on the first day of the calendar quarter commencing more than 110 days after its adoption at an original rate of one-quarter percent (1/4%).

**3.19.030 Purpose.**

This Chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To impose a transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1. 7 of Division 2.
- B. To adopt a transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing

statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

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

**3.19.040 Contract with State.**

Prior to the Operative Date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this Chapter; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

**Section 3.19.050 Transactions Tax Rate.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one quarter percent (0.25%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this Chapter. The tax imposed by this Section is additional to the tax imposed under Chapter 3.18 of this Code.

**Section 3.19.060 Place of Sale.**

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

**Section 3.19.070 Use Tax Rate.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one

quarter percent (0.25%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

**Section 3.19.080 Adoption of Provisions of State Law.**

Except as otherwise provided in this Chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

**Section 3.19.090 Limitations on Adoption of State Law and Collection of Use Taxes.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:
1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
  2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance;
  3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
    - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or
    - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.
1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this State or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this Chapter, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

**Section 3.19.100 Permit Not Required.**

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Chapter.

**Section 3.19.110 Exemptions and Exclusions.**

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
  2. Sales of property to be used outside the City, which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

- a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and,
    - b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
  3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Chapter.
  4. A lease of tangible personal property, which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the Operative Date of this Chapter.
  5. For the purposes of subparagraphs (B)(3) and (B)(4) of this Section, above, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exemptions from the use tax imposed by this Chapter, the storage, use or other consumption in this City of tangible personal property:
1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
  2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Chapter.
  4. If the possession of or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the Operative Date of this Chapter.
  5. For the purposes of subparagraphs (C)(3) and (C)(4) of this Section, above, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
  6. Except as provided in subparagraph (C)(7), below, a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
  7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.
- D. Any person subject to use tax under this Chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

**Section 3.19.120 Amendments to Revenue and Taxation Code.**

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

**Section 3.19.130 Enjoining Collection Forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

**Section 3.19.140 Annual Audit.**

By no later than December 31 of each year, the City shall cause an independent auditor to complete an audit of the tax revenues collected under this Chapter. Such report shall review whether the tax revenues collected pursuant to this Chapter are collected, managed and expended in accordance with the requirements of this Chapter. The audit results may be combined with the audit of other City funds, so long as the proceeds are reported separately. The City Council shall discuss the results of such audit at a meeting of the City Council that is open to the public.

**Section 3.19.150 Termination and Repeal.**

The transactions and use tax described in this Chapter shall continue to be of an indefinite term unless and until repealed by Carpinteria voters.

**Section 3.19.060 Severability.**

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

**SECTION 3. Effective Date.**

This Chapter relates to the levying and collecting of a City transactions and use tax and shall take effect immediately upon adoption by the City Council after it has first been approved by a simple majority of votes cast by Carpinteria voters at the November 3, 2026 election. Notwithstanding the Effective Date, this Chapter and the tax imposed by it will be operative as described in Section 3.19.020, above ("Operative Date").

**SECTION 4. APPROPRIATIONS LIMIT.**

Pursuant to Article XIII B of the Constitution of the State of California and applicable laws, the appropriations limit for the City is hereby increased by the aggregate sum authorized to be levied by this tax for fiscal year 2026-27 and each year thereafter.

**SECTION 5. CEQA.**

This Chapter is exempt from review under the California Environmental Quality Act (Cal. Pub. Resources Code, § 2100 et seq.) ("CEQA") and the CEQA Guidelines (14 Cal. Code of Regs., § 15000 et seq.) because it establishes rules and procedures to implement government funding mechanisms; does not involve any commitment to a specific project that could result in a potentially significant physical impact on the environment; and constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. Accordingly, the provisions of this Chapter do not constitute a "project" that requires environmental review (14 Cal. Code of Regs., § 15378(b)(4)-(5)).

**SECTION 6. Certification Of Adoption.** The City Clerk of the City of Carpinteria certifies that this transactions and use tax measure was approved by the People of the City of Carpinteria, California, voting on the 3rd day of November, 2026 by the following electoral results:

VOTES IN FAVOR: \_\_\_\_\_

VOTES AGAINST: \_\_\_\_\_

The foregoing Chapter was adopted by Declaration of the Vote for the November 3, 2026 election by the City Council of the City of Carpinteria on \_\_\_\_\_, 2026.

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

\_\_\_\_\_  
Natalia Alarcon, Mayor

**ATTEST**

\_\_\_\_\_  
Brian Barrett, MMC, CPMC  
City Clerk, Elections Official

City of Carpinteria

**APPROVED AS TO FORM:**

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Jena Shoaf Acos, on behalf of Brownstein  
Hyatt Farber Schreck, LLP acting as  
City Attorney of the City of Carpinteria