**RESOLUTION NO. 2026-32**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026 FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A GENERAL TRANSACTIONS AND USE TAX AT A RATE OF ONE PERCENT (1.0%); (2) REQUESTING THE COUNTY OF SAN BERNARDINO TO CONSOLIDATE THE SUBMISSION OF THE MEASURE WITH THE GENERAL ELECTION TO BE HELD ON NOVEMBER 3, 2026; (3) PROVIDING FOR THE FILING OF PRIMARY AND REBUTTAL ARGUMENTS AND SETTING RULES FOR THE FILING OF WRITTEN ARGUMENTS REGARDING A CITY MEASURE TO BE SUBMITTED AT THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION; (4) DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE**

**Recitals**

A. On June 16, 2026, the City of Hesperia adopted Resolution No. 2026-23 calling for a General Municipal Election on November 3, 2026, for the purpose of electing council members as provided therein; and in connection therewith, the City Council adopted Resolution No. 2026-24 also on June 16, 2026 in order to consolidate the General Municipal Election with the statewide general election to be held on November 3, 2026 and requesting the County of San Bernardino County Clerk to administer the City's General Municipal Election; and

B. The City is authorized to levy a Transactions and Use Tax ("TUT") for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIIIC, section 2 of the California Constitution ("Proposition 218"); and

C. Pursuant to California Elections Code section 9222, the City Council has authority to place local measures on the ballot to be considered at a municipal election; and

D. The Hesperia City Council desires to submit to the voters at the General Municipal Election a measure establishing the rate of the TUT of one cent (1¢) on the sale and/or use of all tangible personal property sold at retail in the City until it is repealed by voters, as more specifically set forth in the attached proposed ordinance adding Chapter 3.17 to Title 3 of the City's Municipal Code; and;

E. The one cent (1¢) TUT is a general tax, the revenue of which will be placed in the City's general fund and will be used to pay for general City services; and

F. The City of Hesperia has experienced unprecedented damage to existing storm, flood control, and street infrastructure in the past several years due to numerous storm events; and

G. The City lacks substantial ongoing revenues and capital reserves to fund major repairs to its existing storm, flood control, and street infrastructure and has several unfunded projects related to unbuilt storm, flood control, and street infrastructure; and

H. The City is committed to maintaining and enhancing City services for the benefit of Hesperia residents and businesses, including paving and maintaining streets, fixing potholes, installing storm drains and related flood control infrastructure, repairing or replacing aging City infrastructure, keeping streets and public facilities safe, clean, and well-maintained, crime prevention, and 911 emergency response; and

I. The City's general services, such as those above, may face cuts due to projected budget deficits attributable to rising operational costs for services, materials, and labor, as well as increased inflation; and

J. The projected $15,000,000 annual revenue from the proposed 1¢ sales tax measure could provide locally controlled funding to support maintaining and enhancing general City services, such as storm, flood control, and street infrastructure and public safety, as well as mitigate any future projected budget deficits; and

K. The proposed measure incorporates transparency and accountability provisions for audits and public spending disclosure, with all funds used locally; and

L. On November 6, 1996, the voters of the State of California approved Proposition 218, an amendment to the State Constitution which requires that all general taxes which are imposed, extended or increased must be submitted to the electorate and approved by a majority vote of the qualified electors voting in the election; and

M. Pursuant to Proposition 218, the general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

N. The next regularly scheduled general election at which City Council members will be elected is November 3, 2026; and

O. Pursuant to Government Code section 53724 and Revenue and Taxation Code section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to place the Measure on the November 3, 2026 ballot; and

P. The sales tax measure proposed by this Resolution is intended to ensure that the City retains local control over local taxpayer dollars to be spent on City services and for the City to be self-reliant in the case of an emergency; and

Q. The City Council finds that preserving local control is important because the City is directly accountable to local voters for the provision of City services and infrastructure, and the City requires stable, locally controlled revenue to address structural deficits and maintain essential services; and

R. A transactions and use tax does not apply to common essentials such as groceries, prescriptions, medical and dental services, real estate, rent, utilities, education, personal services, and labor; and

S. That transactions and use tax would be levied in addition to, and would be collected at the same time and in the same manner as, the Uniform Local Sales and Use Tax of the City of Hesperia (Hesperia Muni. Code, Ch. 3.16); and

T. Levying a one cent (1¢) transactions and use tax would not cause the overall transactions and use tax in the City to exceed two percent as required by Revenue and Taxation Code section 7251 et seq.; and

U. As part of the General Municipal Election on November 3, 2026, the City Council therefore desires to submit to the voters ballot measure (hereinafter the “Measure”) to adopt an ordinance, which is concurrently approved (hereinafter, "the Ordinance") imposing a one cent (1¢) transactions and use tax as a general tax for general governmental purposes to be deposited into the City’s general fund, to help maintain essential services, protect local control, and address the City’s financial condition, and establishing an oversight commission to review expenditures and ensure the City is operating in an efficient manner (a true and correct copy of the Ordinance is attached to this Resolution as Exhibit "A"); and

V. 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 to the City Manager and City Clerk as may be necessary to facilitate the placement of the Measure on the ballot at the General Municipal Election on November 3, 2026.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HESPERIA AS FOLLOWS:**

**SECTION 1. Recitals.** The City Council of the City of Hesperia hereby finds and determines that the above recitals are true and correct and incorporated herein by this reference.

**SECTION 2. Submission of Measure; Nature of Tax; Required Approval.** Pursuant to California Elections Code section 9222, Government Code section 53724, Revenue and Taxation Code section 7285.9 and any other applicable requirements of the laws of the State of California relating to the City, the City Council**, by a two-thirds (2/3) vote of all members**, hereby orders the Measure to be submitted to the voters of the City at the General Municipal Election to be held on **November 3, 2026**. If approved by the voters, the new tax rate shall be implemented by the Ordinance. The transactions and use 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 public or other governmental purpose. Accordingly, the vote requirement for passage of the proposed Measure is a majority of the votes cast (50% plus 1).

**SECTION 3. Ballot Question.**

A. The City Council, pursuant to California Elections Code section 9222, hereby orders that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on November 3, 2026, in addition to any other matters required by law, there shall be printed substantially the following ballot question, with the designation "Measure __" (with the measure designation letter to be assigned by the elections official):

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| **"City of Hesperia Public Safety/City Services Measure:**<br><br>To provide funding for Hesperia city services, such as paving and maintaining streets; fixing potholes; keeping streets and public facilities safe, clean, and well-maintained; installing stormdrains/flood control; repairing or replacing aging infrastructure; crime prevention; and 911 emergency response; shall City of Hesperia's ordinance establishing a one cent (1%) sales tax be adopted, providing approximately 15 million dollars annually for city services until ended by voters, with independent audits, citizen oversight, and all money locally controlled?" | YES<br><br>NO |

B. The City Clerk is authorized to make minor, non-substantive changes to the ballot question to conform to Elections Code requirements and ballot formatting.

**SECTION 4. Ordinance Text.** The proposed ordinance text is attached as Exhibit A and incorporated by reference. The Ordinance is hereby approved and adopted by the City Council. The City Clerk is directed to transmit and post/publish the full text as required by law and to cause the Ordinance to be printed as required.

**SECTION 5. Conduct of Election.** The City Clerk is authorized, instructed, and directed to procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION 6. Impartial Analysis; Arguments; Rebuttals; Voter Information Materials.**

A. <u>Impartial Analysis</u>. The City Council directs the City Attorney to prepare an impartial analysis of the Measure, not to exceed 500 words in length. The impartial analysis should explain what the measure will do if approved and enacted and how that impacts/changes existing law. The City Attorney shall transmit its impartial analysis to the City Clerk, who shall cause the analysis to be published in the voter information guide along with the ballot measure as provided by law. The Impartial Analysis shall be filed no later than August 17, 2026 by 5:00 p.m. In the event the entire text of the measure is not printed on the ballot, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: "The above statement is an impartial analysis of Ordinance or Measure. If you desire a copy of the ordinance or measure, please call the election official's office at 760-947-1026 and a copy will be mailed at no cost to you."

B. Primary Arguments.

1. The City Council acknowledges Elections Code Section 9282(b) and 9287 which provide as follows:

a) When a measure is placed on the ballot by a legislative body, the legislative body, or a member or members of the legislative body authorized by that body, or an individual voter who is eligible to vote on the measure, or bona fide association of citizens, or a combination of voters and associations, may file a 300 word or less written argument in favor of the measure; and

b) If more than one argument in favor of a measure is submitted, the City Clerk shall give preference and priority, in the order named, to the arguments submitted by the following person(s) and entities: (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 associations of citizens; and (D) individual voters who are eligible to vote on the measure.

Provided such argument is submitted by or before the deadline for submitting ballot arguments, the City Council, by motion, reserves the right to designate and delegate one or more if its members to author an argument in favor of the City's measure and recognition of Elections Code Section 9283, which limits the number of signatories to the argument to five, prescribe a process or criteria for determining who should be selected to sign.

2. Arguments against the proposed ballot measure, if any, shall also be subject to the provisions of Elections Code 9282 and 9287.

3. The deadline date and time for submitting arguments for or against the measure to the City Clerk is August 17, 2026 by noon., after which time no arguments for or against the measure will be accepted. Arguments for or against the measure **may 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.

4. 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.

C. Rebuttal Arguments.

1. Pursuant to Elections Code Sections 9285 and 9287, when 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.

2. The authors of the respective arguments for and against the measure or persons designated by them may then prepare and submit rebuttal arguments not exceeding 250 words in length. The deadline for submitting rebuttal arguments to the City Clerk is August 21, 2026 by 5:00 p.m., after which time no rebuttal arguments will be accepted. 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.

D. Other Materials. The City Clerk is authorized to prepare and include such other information and notices as may be required by the Elections Code and as the City Clerk determines to be appropriate for the conduct of the election.

**SECTION 7. Notice.** Notice of the election is hereby 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. Placement on Ballot.** The full text of the Measure shall not be printed in the voter information guide. A statement shall be printed on the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

**SECTION 9. Filing with County.** The City Clerk shall, not later than the 88th day prior to the General Municipal Election to be held on Tuesday, November 3, 2026, file with the Board of Supervisors and the Registrar of Voters of the County of San Bernardino, State of California, a certified copy of this Resolution.

**SECTION 10. Public Examination.** Pursuant to Elections Code section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

**SECTION 11. CEQA.** The City Council hereby finds and determines that the Measure is not a "project" subject to the requirements of the California Environmental Quality Act ("CEQA") (Public Resources Code Section §§ 21000 et seq.) as it relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment.

**SECTION 12. Further Authorization**. That the City Clerk and City Manager and their designees are hereby authorized to take all actions as necessary to effectuate the purposes of this resolution and the election.

**SECTION 13. Severability.** The provisions of this Resolution are severable and if any provision of this Resolution is held invalid, that provision shall be severed from the Resolution and the remainder of this Resolution shall continue in full force and effect, and not be affected by such invalidity.

**SECTION 14. Effective Date.** This Resolution shall be effective immediately upon passage and adoption.

**SECTION 15. Certification.** The City Clerk shall certify to the adoption of this Resolution.

**PASSED, APPROVED AND ADOPTED** July 21, 2026.

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Brigit Bennington, Mayor

ATTEST:

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Melinda Sayre, City Clerk

APPROVED AS TO FORM:

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Pam Lee, City Attorney