

RESOLUTION NO. 2026-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRAND TERRACE, 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 (1.00%); REQUESTING THE COUNTY OF SAN BERNARDINO TO CONSOLIDATE THE SUBMISSION OF THE MEASURE WITH THE GENERAL ELECTION TO BE HELD ON NOVEMBER 3, 2026; 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; AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE

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

WHEREAS, Article XIIC, Section 2, of the California Constitution requires that the election at which a general tax increase is submitted to the electorate shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body; and

WHEREAS, Part 1.6 (commencing with Section 7251) of Division 2 of the California Revenue and Taxation Code, and Section 7285.9 of the California Revenue and Taxation Code, authorizes a city to adopt a transactions and use (sales) tax ordinance, which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose; and

WHEREAS, On June 9, 2026, the City of Grand Terrace adopted Resolution No. 2026-10 calling for a General Municipal Election on November 3, 2026, requesting that San Bernardino County 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

WHEREAS, the City Council now desires to submit to the voters at the General Municipal Election a measure relating to the establishment of a transactions and use (sales) tax as provided in this Resolution and the City Council further desires that this measure be submitted to the voters at the aforementioned consolidated General Municipal Election (a true and correct copy of the Ordinance is attached to this Resolution as **EXHIBIT "A"**); and

WHEREAS, the projected \$1,200,000 annual revenue from the proposed tax measure contemplated by this Resolution serves as a reliable source of locally controlled funding that supports vital City services, such as law enforcement services, and helps implement the needs and plans of the City by establishing a general tax in which the proceeds will be deposited in the City's General Fund for general government use; and

WHEREAS, the proposed tax measure contemplated by this Resolution, if approved, would create a locally-controlled funding source that can only be used for local services and address local priorities, which is legally-protected from being taken by the State; and

WHEREAS, the proposed tax measure contemplated by this Resolution, if approved, will have strict accountability requirements such as public disclosure of all spending and annual independent financial audits that ensure funds are used effectively, and only to the benefit of the Grand Terrace community; and

WHEREAS, 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

WHEREAS, 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

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 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, THE CITY COUNCIL OF THE CITY OF GRAND TERRACE, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Recitals. The City Council of the City of Grand Terrace 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. That the City Council, **by a two-thirds (2/3) vote of all members**, and pursuant to its right and authority, does order submitted to the voters at the consolidated General Municipal Election on Tuesday, November 3, 2026, the ordinance attached hereto as **EXHIBIT A**, which establishes a general transactions and use tax at a rate of 1.00%, with the abbreviated form of this measure to appear on the ballot is specified below. This measure shall be entitled the "GRAND TERRACE GENERAL SERVICES MEASURE."

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. The abbreviated form of the measure to be placed on the ballot and submitted to the voters at the General Election on November 3, 2026, is as follows, with the designation “Measure ___” (with the measure designation letter to be assigned by the elections official):

“GRAND TERRACE GENERAL SERVICES MEASURE. To maintain and enhance essential City services — including police protection, neighborhood patrols, 9-1-1 emergency response, and rapid response times — shall the City of Grand Terrace enact a one percent (1%) sales tax, providing approximately \$1.2 million annually for general City use until ended by voters, with all funds staying local, public spending disclosure, and independent annual audits?”	Yes
	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 City Council hereby approves and adopts the Ordinance in substantially the form attached hereto as **EXHIBIT A** and incorporated by reference, and approves submission thereof to the voters at the General Municipal Election on November 3, 2026. 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, and/or the County of San Bernardino County Clerk as delegated, 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. Arguments; Rebuttals; Impartial Analysis; Voter Information Materials.

A. Primary Arguments.

1. Pursuant to Elections Code section 9282, the City Council hereby authorizes, but does not require, any or all members of the City Council to file a written argument for the foregoing measure.

2. In the event that more than one argument for or against the foregoing measure is timely submitted, the City Clerk shall give preference and priority first, to arguments submitted by member(s) of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth at California Elections Code section 9287.

3. In accordance with the requirements of Division 9, Chapter 3, Article 4 of the Elections Code, all written arguments for or against the foregoing measure: (1) shall not exceed three hundred (300) words in length; (2) shall be filed with the City Clerk; (3) shall be 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 the principal officers who is the author of the argument; and (4) shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument as provided for in California Elections Code section 9600. All written arguments may be changed or withdrawn until and including the date fixed by the City Clerk, being the close of business on August 14, 2026, after which time no arguments for or against the foregoing measure may be submitted to the City Clerk.

B. Rebuttal Arguments.

1. Pursuant to Elections Code section 9285, when the City's elections official has selected the arguments for and against the foregoing measure which will be printed and distributed to the voters, the City's elections official 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 author or a majority of the authors of an argument relating to the foregoing city measure may prepare and submit a rebuttal argument not to exceed two hundred fifty (250) words in length. A rebuttal argument may not be signed by more than five (5) authors. The rebuttal arguments shall be filed with the City Clerk not more than ten (10) days after the final date for filing direct arguments. The final date for filing direct arguments is August 14, 2026, and as such rebuttal arguments shall be filed with the City Clerk no later than the close of business on August 20, 2026. The rebuttal arguments shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument as provided for in Elections Code section 9600. 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.

2. All previous resolutions providing for the filing of rebuttal arguments for city measures are repealed.

3. The provisions of Section 6.B.1. of this Resolution shall apply only to the General Municipal Election to be held on November 3, 2026, and shall then be repealed.

C. Impartial Analysis. The City Council hereby directs the City Clerk to transmit a copy of the foregoing measure to the City Attorney. In accordance with Elections Code section 9280, the City Attorney is hereby directed to prepare an impartial analysis of the measure, not to exceed five hundred (500) words in length, showing the effect of the measure on the existing law and the operation of the measure. 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 governing body of the city. In the event the entire text of the measure is not printed on the ballot, nor in the voter information portion of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-point bold type, a legend substantially as follows: "The above statement is an impartial analysis of Ordinance or Measure _____. If you desire a copy of the ordinance or measure, please call the City Clerk's office at (909) 954-5207 and a copy will be mailed at no cost to you." The impartial analysis shall be filed by the date set by the City Clerk for the filing of primary arguments.

D. Other Materials. The City Clerk, and/or County Clerk of the County of San Bernardino, is authorized to prepare and include such other information and notices as may be required by the Elections Code and as it is determined to be appropriate for the conduct of the election.

SECTION 7. That the City Clerk is hereby authorized and directed to make any changes to the text of the proposition or this Resolution, including its exhibits, as required to conform to any requirements of law.

SECTION 8. That the method of tax collection and all aspects of the application and operation of any tax levied pursuant to the adoption of the ordinance attached hereto in Exhibit A shall be as provided in such ordinance and/or as authorized in the ordinance to be conducted and determined by the City Council.

SECTION 9. That the vote requirement for the ballot measure to pass is a majority (50% + 1) of the votes cast at the November 3, 2026, General Municipal Election.

SECTION 10. That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding elections.

SECTION 11. That notice of the time and place of holding the election shall be given following the formal calling of the election, and the City Clerk is authorized, instructed, and directed to give any further or additional notice of the election in the time, form, and manner required by law.

SECTION 12. 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 by the City Council of the City of Grand Terrace, California, at a regular meeting held on the 28th day of July 2026.

Bill Hussey
Mayor

ATTEST:

Daysi Alcocer
City Clerk

APPROVED AS TO FORM:

Adrian Guerra
City Attorney