

RESOLUTION NO. 2026-27
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEEDLES CALLING FOR THE
PLACEMENT OF A TRANSIENT OCCUPANCY TAX MEASURE ON THE BALLOT AT THE
GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026,
FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT
A FOUR PERCENTAGE POINT INCREASE IN TRANSIENT OCCUPANCY TAX

WHEREAS, the City Council of the City of Needles ("City") is authorized to levy a Transient Occupancy Tax ("TOT") for general purposes pursuant to California Revenue and Taxation Code §7280, subject to approval by a majority vote of the electorate pursuant to Article XIII C, § 2 of the California Constitution ("Proposition 218"); and

WHEREAS, pursuant to Chapter 20, Article 20-III, sections 20-8 and 20-9 of the Needles City Code, the City currently levies a TOT of 10 percent (10%) on persons who occupy hotel, motel, short-term rental and other lodging establishments in the City for thirty (30) consecutive calendar days or less; and

WHEREAS, pursuant to California Elections Code §9222, the City Council has authority to place local measures on the ballot to be considered at a Municipal Election; and

WHEREAS, the City Council would like to submit to the voters at the November 3, 2026 General Municipal Election a measure enacting an increase in TOT at a rate of four percent (4%) on the occupancy in any applicable lodging establishment until ended by voters; and

WHEREAS, the proposed increase to the TOT is more completely described in the ordinance attached hereto as Exhibit "A" and incorporated herein by reference; and

WHEREAS, if approved, TOT will increase from 10 percent to 14 percent according to the following schedule:

Effective January 1, 2027, the transient occupancy tax shall be twelve percent (12%).
Effective January 1, 2029, the transient occupancy tax shall be thirteen percent (13%).
Effective January 1, 2030, the transient occupancy tax shall be fourteen percent (14%); and

WHEREAS, TOT is a general tax, the revenue of which will be placed in the City's general fund and will be used to pay for important general City services; and

WHEREAS, 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

WHEREAS, pursuant to Proposition 218 (California Constitution Article XIII C, §2(b)), 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

WHEREAS, the next regularly scheduled general election at which City Council members are to be elected is November 3, 2026; and

WHEREAS, pursuant to Government Code §53724 ("Proposition 62") and Revenue and Taxation Code §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, the ordinance to be considered by the qualified voters and the terms of approval, collection and use of TOT are described and provided for in the ordinance/measure attached hereto as Exhibit “A” (the “Measure” or “Ordinance”) and by this reference made an operative part hereof, in accordance with all applicable laws.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NEEDLES DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. All of the above recitals are true and correct and incorporated herein by reference.

Section 2. Submission of Ballot Measure. Pursuant to California Elections Code §9222, Government Code §53724, Revenue and Taxation Code §7280 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 Tuesday, November 3, 2026.

Section 3. The City Council, pursuant to California Elections Code §9222, hereby orders that 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 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 3, 2026, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

MEASURE _____: CITY OF NEEDLES QUALITY OF LIFE AND ESSENTIAL CITY SERVICES MEASURE Shall the measure to maintain and improve quality of life by supporting local businesses and jobs; keeping public areas safe, clean, and well maintained; maintaining and improving streets, parks, and other public infrastructure; and funding other general City services, by increasing the City of Needles Transient Occupancy Tax paid primarily by hotel, motel, and short-term rental guests from 10% to 14% in phases, generating approximately \$400,000 annually, with annual public disclosure and remaining in effect until ended by voters, be adopted?	YES
	NO

Section 4. That the proposed complete text of the Ordinance submitted to the voters is attached as Exhibit A and incorporated herein by reference.

Section 5. That the vote requirement for the measure specified above to pass is a majority (50%+1) of the votes cast.

Section 6. Conduct of Election. The City Clerk, who shall serve as the City Elections Official, is authorized, instructed, and directed to coordinate with the San Bernardino County Registrar of Voters 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 7. Pursuant to California Elections Code Section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial

analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the City Clerk not later than the deadline for submittal of primary arguments for or against the Measure.

Section 8. Arguments and Impartial Analysis.

A. The City Council authorizes (i) the City Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the above Resolution, (iii) a bona fide association of such citizens or any combination of voters and associations, to file a written argument in favor of or against the Resolution, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, which argument may be changed until and including the deadline set by the San Bernardino County Registrar of Voters, after which no arguments for or against the Resolution may be submitted to the City. Arguments in favor of or against the Resolution shall each not exceed 300 words in length. Each argument shall be filed by the City Clerk, signed, include the printed name(s) and signature(s) of the author(s) submitting it, or 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.

B. 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. Pursuant to section 9280 of the Elections Code, the City Council directs the City Clerk to transmit a copy of the Resolution to the City Attorney. The City Attorney shall prepare an impartial analysis of the Resolution, not to exceed 500 words in length, showing the effect of the Resolution on the existing law and the operation of the Resolution. The City Attorney shall transmit such impartial analysis to the City Clerk, who shall cause the analysis to be published in the voter guide along with the Resolution as provided by law. The impartial analysis shall be filed by the deadline set for filing of primary arguments is set forth in subsection 8.A. above. The impartial analysis shall include a statement indicating whether the Resolution was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the Resolution 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, no less than 10 font bold type, the following: "The above statement is an impartial analysis of Resolution No. 2026-XX or Measure. The above statement is an impartial analysis of Ordinance or Measure. If you desire a copy of the ordinance or measure, please call the Office of the City Clerk at (760) 326-2113 and a copy will be mailed at no cost to you."

D. The provisions of this section shall apply only to the election to be held on November 3, 2026, and shall then be repealed.

Section 9. Rebuttals.

A. 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 Resolution which will be printed and distributed to the voters, the Clerk shall send copies of the argument in favor of the Resolution to the authors of the argument against, and copies of the argument against the Resolution to authors of the argument in favor. The authors or persons designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal argument shall be filed with the City Clerk not later than 10 days after the deadline for primary arguments set forth in section 8 above. 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.

B. The provisions of this section shall apply only to the election to be held on November 3, 2026, and then shall be repealed.

Section 10. 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 11. Placement on the Ballot. The full text of the Ordinance shall not be printed in the voter information guide, and a statement shall be printed in the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Ordinance, at no cost, upon request made to the City Clerk.

Section 12. 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 San Bernardino Registrar of Voters, State of California, a certified copy of this Resolution.

Section 13. Public Examination. Pursuant to California Elections Code section 9295, this Ordinance 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 14. The City Council hereby finds and determines that the Ordinance relates to organizational or administrative activities of governments that will not result in direct or indirect or indirect physical changes in the environment and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") and the State CEQA Guidelines, section 15378(b)(5).

Section 15. 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 16. This Resolution shall become effective upon its adoption.

Section 17. 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 attached hereto as Exhibit A, to the Clerk of the Board of Supervisors of San Bernardino County and to the Registrar of Voters of San Bernardino County.

PASSED, APPROVED and ADOPTED this 14th day of July 2026, by the following roll call vote:

AYES: COUNCIL MEMBERS FORD, CAMPBELL, POGUE, BELT, LONGBRAKE
NOES: NONE
ABSENT: COUNCIL MEMBER MCCORKLE
ABSTAIN: NONE

Janet Jernigan, Mayor

ATTEST: _____
Candace Clark, City Clerk

APPROVED AS TO FORM: _____
City Attorney

