



City of BELL GARDENS

7100 Garfield Avenue • Bell Gardens, CA 90201 • 562-806-7700 • www.bellgardens.org

February 24, 2026

Mr. Dean C. Logan, Registrar-Recorder/County Clerk
Election Coordination Unit
12400 Imperial Highway, 2nd Floor, Room 2013A
Norwalk, CA 90650

Dear Mr. Logan:

Please find enclosed executed copy of the City of Bell Gardens City Council approved Resolution No. 2026-20 as follows:

RESOLUTION NO. 2026-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL GARDENS, CALIFORNIA, (1) DECLARING A FISCAL EMERGENCY WITHIN THE MEANING OF ARTICLE XIII C, SECTION 2 OF THE CALIFORNIA CONSTITUTION; (2) CALLING AND GIVING NOTICE OF A JUNE 2, 2026 SPECIAL ELECTION FOR THE SUBMISSION OF A BALLOT MEASURE TO BELL GARDENS VOTERS INCREASING THE CITY'S CURRENT THREE QUARTER PERCENT (3/4%) TRANSACTIONS AND USE TAX TO ONE PERCENT (1%); (3) REQUESTING CONSOLIDATION OF SAID SPECIAL ELECTION WITH THE COUNTY-ADMINISTERED ELECTION OF THE SAME DATE; (4) REQUESTING THAT THE REGISTRAR-RECORDER/COUNTY CLERK PROVIDE SPECIFIC ELECTION ADMINISTRATION SERVICES; AND (5) SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS AND REBUTTALS REGARDING THE BALLOT MEASURE AND DIRECTING PREPARATION OF AN IMPARTIAL ANALYSIS

The City of Bell Gardens has requested that Los Angeles County Board of Supervisors authorize the consolidation of the City's Special Municipal Election of June 2, 2026, with the County-administered Statewide Direct Primary Election of the same date.

If you have any further questions or concerns, please contact the City Clerk's office at (562) 806-7705.

Sincerely,

Daisy Gomez
City Clerk
dgomez@bellgardens.org
cityclerkdesk@bellgardens.org
Enclosure

RECEIVED

By Anjanette at 10:22 am, Feb 24, 2026

RESOLUTION NO. 2026-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL GARDENS, CALIFORNIA, (1) DECLARING A FISCAL EMERGENCY WITHIN THE MEANING OF ARTICLE XIII C, SECTION 2 OF THE CALIFORNIA CONSTITUTION; (2) CALLING AND GIVING NOTICE OF A JUNE 2, 2026 SPECIAL ELECTION FOR THE SUBMISSION OF A BALLOT MEASURE TO BELL GARDENS VOTERS INCREASING THE CITY'S CURRENT THREE QUARTER PERCENT (3/4%) TRANSACTIONS AND USE TAX TO ONE PERCENT (1%); (3) REQUESTING CONSOLIDATION OF SAID SPECIAL ELECTION WITH THE COUNTY-ADMINISTERED ELECTION OF THE SAME DATE; (4) REQUESTING THAT THE REGISTRAR-RECORDER/COUNTY CLERK PROVIDE SPECIFIC ELECTION ADMINISTRATION SERVICES; AND (5) SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS AND REBUTTALS REGARDING THE BALLOT MEASURE AND DIRECTING PREPARATION OF AN IMPARTIAL ANALYSIS

WHEREAS, during the annual budget process, the Bell Gardens City Council ("City Council") has recognized the growing financial pressures facing the City of Bell Gardens ("City") due to the rising cost of providing City services, including essential City services; and

WHEREAS, these cost increases, combined with limited projected revenue growth and ongoing service demands, create a need for an additional locally controlled funding source to maintain the City's high standard of public safety, community services, and parks and recreation programs, as well as address a growing need to fix and enhance aging infrastructure; and

WHEREAS, despite the City's strong record of fiscal stewardship, including responsible budgeting, service prioritization, and efficiency improvements, continued increases in the cost of emergency response, public safety staffing, equipment upgrades, and community programs have made it increasingly difficult to sustain core services at current levels, and to improve infrastructure, public buildings, and parks, without additional revenue; and

WHEREAS, at the current levels, the City has a projected structural deficit; and

WHEREAS, the only option to eliminate the anticipated structural deficit is to either increase revenues or decrease expenditure; and

WHEREAS, reduction in expenditures will result in a reduction of City services and delayed maintenance and repair efforts; and

WHEREAS, the General Fund is the main operating fund of the City that pays for public safety, public works, recreation services, community development, City administration and other general governmental purposes; and

WHEREAS, certain City service levels have been maintained at the expense of the deferred maintenance and replacement of city infrastructure, facilities, and equipment; and

WHEREAS, many City facilities and equipment are aged and in need of frequent and sometimes enhanced maintenance as they get older; and

WHEREAS, the City is also highly reliant on one revenue source, receiving approximately 38% of its General Fund revenue from the Bicycle Casino or about \$19,020,000 (FY 2025-2026 budgeted amount); and

WHEREAS, casino revenues can be volatile historically, and may soon be significantly reduced in light of new regulations approved by the California Office of Administrative Law which take effect April 1, 2026 which will significantly restrict gaming operations of venues like the Bicycle Casino; and

WHEREAS, City staff has monitored the Bicycle Casino's revenue throughout the first six (6) months of the current fiscal year and a detailed analysis of actuals received in the first six (6) months, has allowed finance staff to identify a daily revenue average, thus allowing for a projection moving forward for the remaining period of January to June 2026;

WHEREAS, City staff, through its monitoring has determined the remaining year end projection for the Bicycle Casino for FY 2025-2026, is approximately \$17,013,047, which would result in a Bicycle Casino revenue deficit of approximately \$2,000,000 for FY 2025-2026; and

WHEREAS, the City's existing 3/4% transactions use tax generates approximately \$3.7M in general fund revenues each year; and an increase of the transactions and use tax rate to 1% will generate an additional \$1.2 million annually;

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

WHEREAS, pursuant to Elections Code Section 9222, the City Council has the authority to submit measures to be considered by Bell Gardens voters at special municipal elections; and

WHEREAS, pursuant to Chapter 3.22 (Transactions and Use Tax) of the Bell Gardens Municipal Code, the City currently levies a voter-approved 3/4 cent (or 3/4%) transactions 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 Council now calls a June 2, 2026 special municipal election, to submit to Bell Gardens voters a ballot measure (hereinafter, the “Measure”) to adopt an ordinance that increases the City’s transactions and use tax rate, currently set at three quarters of percent (3/4%), by an additional one-quarter of a percent (1/4%) such that the new transactions and use tax rate will be one percent (1%); and

WHEREAS, pursuant to Government Code Sections 53723 and 53724(b), 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 ordinance approved by no less than two-thirds of all the members of the City Council (i.e., by at least 4 “yes” votes), subject also to approval by Bell Gardens voters by a simple majority of votes cast (50% plus 1) at a City election; and

WHEREAS, Section 2(b) of Article XIIC of the California Constitution further provides that an election required to approve the establishment of, or increase to, a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency, as is the case here, declared by a unanimous vote of members present of the governing body (See *75 Ops Cal Atty Gen 47 (1992)*, citing *Tidewater S. Ry., Co. v Jordan (1912) 163 C 105*); and

WHEREAS, concurrent with the approval of this Resolution, the City Council has also approved for first reading Ordinance No. 964 (hereinafter, “the Ordinance”) which, if the Measure is approved by Bell Gardens voters, implements the increase of the City’s transactions and use tax to one percent (1%) (A true and correct copy of the Ordinance is attached to this Resolution as **Exhibit “A”**); and

WHEREAS, the City Council requests that the Los Angeles County Board of Supervisors (“Board”) authorize and direct the Los Angeles County Registrar-Recorder/County Clerk (hereinafter, “the County”) to consolidate the City’s June 2, 2026, special election with the County-administered Statewide Primary Election of the same date; and

WHEREAS, the City shall compensate the County for all necessary expenses incurred by the County in providing the special election administration services for the City, including any such additional costs arising out of the placement of the above-described ballot measure on the City’s June 2, 2026 ballot; 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, BE IT RESOLVED by the City Council of the City of Bell Gardens as follows:

SECTION 1. The City Council, after consideration of the staff report and discussion, hereby find that the above recitals are true and correct and incorporate them herein.

SECTION 2. Fiscal Emergency Findings. Based upon the foregoing Recitals and the oral and written reporting of City staff in the staff report materials that accompanied this resolution at the City Council’s meeting of February 23, 2026, the City Council hereby unanimously finds and declares a fiscal emergency, as the term "emergency" is used in Article XIII C, Section 2(b) of the California Constitution, now exists in the City justifying the call for a special municipal election on June 2, 2026, in order that the City may propose, and the City voters may consider, adoption of a general tax ballot measure (to wit, the Measure) as contemplated herein to address that emergency by ensuring that the City has the resources necessary to preserve the public health, safety and welfare.

SECTION 3. Submission of Ballot Measure. Having satisfied the approval requirements of Government Code Sections 53723 and 53724(b), Revenue and Taxation Code Section 7285.9 and Article XIII C, Section 2(b) of the California Constitution, the City Council, pursuant to Elections Code Section 9222 and 12001 hereby orders and calls a special municipal election to be held in the City of Bell Gardens, California on Tuesday, June 2, 2026, so that Bell Gardens voters may consider a ballot measure to increase the City’s existing three-quarters of a percent (3/4%) transactions and use tax to an increased rate of one percent (1%) and to make certain administrative amendments and updates to Municipal Code provisions that codify the City’s transactions and use tax as requested by the California Department of Tax and Fee Administration. If approved by the voters, the new tax rate shall be implemented by Ordinance No. 964 which is attached hereto as **Exhibit “A”** to this Resolution. 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 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) at the June 2, 2026 special municipal election.

SECTION 4. Ballot Measure Question. The City Council does hereby order that the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth herein. There shall be printed substantially the following ballot question in compliance with Election Code Sections 9051, 13119(b) and 13247:

Keep Bell Gardens Sales Tax Revenues Local Measure To protect and stabilize funding for Bell Gardens services like police/emergency response; maintenance/repair of streets, sidewalks and City facilities; park maintenance and	YES
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enhancements; youth/senior programs; Community Family Service Center; and for any other general governmental purpose, shall the City's current 3/4% transactions (sales) and use tax rate be increased by a quarter percent to 1% to raise an additional \$1.2 million annually?	NO
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The City Council further directs City staff to request the letter designation "BG", if available, such that the Measure may be identified on the ballot as "Measure BG". If the letter designation "BG" is unavailable, staff in its best judgement may consider alternative letter designations.

SECTION 5. Election Procedures.

- A. The ballots to be used at the election shall be in form and content as required by law.
- B. Pursuant to the requirements of Elections Code Sections 10002 and 10403, the City respectfully requests that the County's governing Board of Supervisors consent and agree to the following:
 - 1. That the June 2, 2026 special municipal election, called by the City to present Bell Gardens voters with a City-initiated ballot measure seeking approval of the Ordinance, be consolidated with the County-administered election(s) of the same date; and
 - 2. That the County's governing Board of Supervisors consent to having the County render full election services to the City as may be requested by the Bell Gardens City Clerk (hereinafter, the "City Clerk") with the understanding and agreement that the County will be reimbursed by the City in full for all services so provided; and
 - 3. That the requested election services include: the preparation, printing and mailing of sample ballots and polling place cards; the establishment or appointment of precincts, polling places, and election officers, the preparation, printing, mailing and furnishing of vote-by-mail ballots, making such publications as are required by law in connection therewith; the furnishing of ballots, voting booths and other necessary supplies or materials for polling places; the canvassing of the returns of the election and the furnishing of the results of such canvassing to the City Clerk of the City of Bell Gardens and the performance of such other election services as may be requested by the City Clerk.
- C. The City Clerk is authorized, instructed and directed to coordinate with the County of Los Angeles Registrar of Voters to procure and furnish any and all ballots, notices, printed matter and supplies, services, equipment and

paraphernalia that may be necessary in order to properly and lawfully conduct the election.

- D. 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 Section 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. All ballots shall be tallied at a central counting place and not at the precincts. Said central counting place shall be at a ballot counting center designated by the County.
- H. The County is authorized to canvass the returns of the City's special election.
- I. The City Clerk shall receive the canvass from the County as it pertains to the election on the measure, and shall certify the results to the City Council, as required by law.
- J. The City's General Municipal Election will be held and conducted in accordance with the provisions of law regulating such elections, including without limitation, Elections Code Section 10418.

SECTION 6. Arguments; Rebuttals and Impartial Analysis.

A. Direct Arguments for and Against the Measure.

- 1. The City Council acknowledge 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 of 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 Sections 9282 and 9287.
3. The deadline date and time for submitting arguments for or against the measure to the City Clerk is **March 10, 2026, by 6:00 p.m.**, 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.

B. 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 **March 23, 2026, by 6:00 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.

- C. City Attorney's Impartial Analysis. Pursuant to Elections Code Section 9280, the City Council directs the City Clerk to transmit a copy of the measure to the City Attorney so that the City Attorney may 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 **March 10, 2026**. 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-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 [insert phone number] and a copy will be mailed at no cost to you."
- D. Delivery of Materials. Any materials that must be submitted to the City Clerk must be delivered in person to the Office of the City Clerk located at Bell Gardens City Hall, 7100 Garfield Avenue, Bell Gardens, CA 90201. Except as otherwise provided in this paragraph, materials delivered to the City Clerk must be delivered during regular business hours which are **Monday through Thursday from 7:30 a.m. to 6:00 p.m.**

SECTION 7. Manner of Placement on the Ballot. The City Clerk is delegated discretion to direct the County to undertake one of the following placement options: (a) Print a 75 word abbreviated ballot measure text (prescribed by law) only; (b) Print a 75 word abbreviated ballot measure text and include Official Sample Ballot Notice advising voters to call the City Clerk's Office and request a free copy of the ballot measure enclosure (OR) that the city will be sending voters a supplemental mailing; or (c) Print a 75 word abbreviated ballot measure text and include Full Ballot Measure Enclosure Text in the Official Sample Ballot Booklet.

SECTION 8. City Clerk Tasks.

- A. Delivery of Resolution to County: The City Clerk shall certify 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 Registrar-Recorder/County Clerk for the County of Los Angeles.

- 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 date of the June 2, 2026 election in a newspaper of general circulation in the City or as may otherwise be permitted by law. The notice shall be headed "Measure to be Voted On" in conspicuous type and shall be substantially in the following form:

*"MEASURE TO BE VOTED ON
Notice is hereby given that the following measure is to be voted on at a
special municipal election to be held in the City of Bell Gardens, on
Tuesday, the 2nd day of June 2026.
[Text of synopsis of measure]
Dated _____*

City Clerk"

SECTION 9. 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 Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

SECTION 10. CEQA. The City Council hereby finds and determines that the ballot measure relates to organizational or administrative activities of governments that will not result in direct 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 11. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The City Council hereby declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion thereof.

SECTION 12. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption. The City Clerk shall certify to the adoption of this Resolution which shall be effective upon its adoption. The City Clerk is hereby directed to file a certified copy of this Resolution with the County's governing Board of Supervisors and the Registrar-Recorder/County Clerk for the County of Los Angeles.

[Signatures on following page]


PASSED, APPROVED, and ADOPTED this 23rd day of February, 2026.

THE CITY OF BELL GARDENS



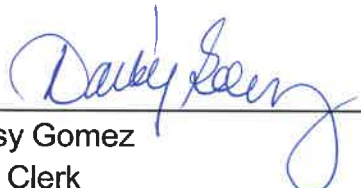
Miguel De La Rosa, Mayor

APPROVED AS TO FORM:



Stephanie Vasquez
City Attorney

ATTEST:



Daisy Gomez
City Clerk

I, Daisy Gomez, City Clerk of the City of Bell Gardens, hereby **CERTIFY** that **City Council Resolution No. 2026-20** was adopted by the Bell Gardens City Council at a **regular** meeting of the City Council held on February 23, 2026, and was approved and passed by the following vote:

AYES: Councilmembers Barcena, Chavez, Sanchez; Mayor Pro Tem Guillén;
Mayor De La Rosa

NOES: None

ABSTAIN: None

ABSENT: None



Daisy Gomez
City Clerk

EXHIBIT "A"
ORDINANCE NO. 964

ORDINANCE NO. 964

AN ORDINANCE OF THE PEOPLE OF THE CITY OF BELL GARDENS, CALIFORNIA, INCREASING THE CITY'S EXISTING GENERAL PURPOSE THREE-QUARTERS OF A PERCENT (3/4%) TRANSACTIONS AND USE TAX RATE TO A NEW RATE OF ONE PERCENT (1%) AS CODIFIED UNDER CHAPTER 3.22 (TRANSACTIONS AND USE TAX) OF TITLE 3 (REVENUE AND FINANCE) OF THE BELL GARDENS MUNICIPAL CODE

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

WHEREAS, pursuant to Elections Code Section 9222, the Bell Gardens City Council ("City Council") has the authority to submit measures to be considered by Bell Gardens voters at a special municipal election; and

WHEREAS, pursuant to Chapter 3.22 (Transactions and Use Tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code, the City currently levies a voter-approved 3/4 cent (or 3/4%) transactions and use tax, the proceeds of which are deposited into the general fund to be used for any general municipal purpose; and

WHEREAS, the City Council called a June 2, 2026 special election, to submit to Bell Gardens voters an ordinance that increases the City's transactions and use tax rate, currently set at three-quarters of a percent (3/4%), by an additional one-quarter of a percent (1/4%) such that the new transactions and use tax rate will be one percent (1%); and

WHEREAS, pursuant to Government Code Sections 53723 and 53724(b), Revenue and Taxation Code Section 7285.9, the placement on the ballot of any proposed ballot measure increasing or extending a general purpose transactions and use tax must be approved by no less than two-thirds of all the members of the City Council (i.e., by at least 4 "yes" votes), subject also to approval by Bell Gardens voters by a simple majority of votes cast (50% plus 1) at a City election; and

WHEREAS, Section 2(b) of Article XIIC of the California Constitution further provides that an election required to approve the establishment of, or increase to, a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency, as was the situation here, declared by a unanimous vote of members present of the governing body (See 75 Ops Cal Atty Gen 47 (1992), citing *Tidewater S. Ry., Co. v Jordan* (1912) 163 C 105); and

WHEREAS, in compliance with Government Code Sections 53723 and 53724(b), Revenue and Taxation Code Section 7285.9, and Section 2(b) of Article XIIC of the

California Constitution, the City Council at its meeting of February 23, 2026, approved City Council Resolution No. 2026-20 which (i) called and gave notice of the submission to Bell Gardens voters of a ballot measure to an increase to the City's 1% transactions and use tax to 1.25; (ii) made a unanimous finding of a fiscal "emergency" within the meaning of Section 2(b) of Article XIII C(ii) of the California Constitution; (iii) acknowledged the concurrent first-reading approval of this Ordinance by the City Council; (iv) ordered that the ballot measure be submitted as part of the City's June 2, 2026 special municipal election, which is to be consolidated with the County-administered elections of the same date; (v) requested the County to provide administrative services and support for its special municipal election, inclusive of the ballot measure; and (vi) setting priorities for the submission of arguments and rebuttals and ordering the preparation of the City Attorney's Impartial Analysis; and

WHEREAS, the ballot measure seeking approval of this Ordinance was given the letter designation Measure "████" which presented the following question to Bell Gardens voters:

Keep Bell Gardens Sales Tax Revenues Local Measure To protect and stabilize funding for Bell Gardens services like police/emergency response; maintenance/repair of streets, sidewalks and City facilities; park maintenance and enhancements; youth/senior programs; Community Family Service Center; and for any other general governmental purpose, shall the City's current 3/4% transactions (sales) and use tax rate be increased by a quarter percent to 1% to raise an additional \$1.2 million annually?	YES
	NO

WHEREAS, this Ordinance was provisionally approved by the City Council for first reading and second reading on February 23, 2026 and March 9, 2026, respectively, subject to the requirement that the ballot measure authorizing the implementation of this Ordinance is in fact approved by Bell Gardens voters at a special municipal election held June 2, 2026; and

WHEREAS, as required by Government Code Sections 53723 and 53724(b), Revenue and Taxation Code Section 7285.9, and Section 2(b) of Article XIII C of the California Constitution, the ballot measure seeking approval of this Ordinance was approved by a simple majority of votes cast at the City's special municipal election of June 2, 2026, by a final count of █████ "Yes" votes (or █████% "Yes") to █████ "No" votes (or █████% "No"); and

WHEREAS, at its meeting of █████, 2026, the City Council approved Resolution No. █████ reciting the fact of the City's June 2, 2026 Special Election, and declaring the results of the same.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BELL GARDENS, ACTING WITH THE CONSENT OF THE VOTERS FOLLOWING A JUNE 2, 2026 SPECIAL MUNICIPAL ELECTION, HEREBY ORDAIN AS FOLLOWS:

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

SECTION 2. Section 3.22.010 (Short title) of Chapter 3.22 (Transactions and Use Tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code is hereby amended in its entirety to now state the following:

3.22.010 Short title.

This chapter shall be known as the City of Bell Gardens Transactions and Use Tax Ordinance. All references to "this ordinance" as used in this chapter shall mean Chapter 3.22 (Transactions and use tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code. The City of Bell Gardens hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City of Bell Gardens.

SECTION 3. Section 3.22.020 (Operative Date) of Chapter 3.22 (Transactions and use tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code is hereby amended in its entirety to now state the following:

3.22.020 Operative Date.

- A. The transactions and use tax codified under this ordinance was first approved by Bell Gardens voters at a municipal election held November 3, 2020, and pursuant to Revenue and Taxation Code Section 7265 became operative on the first day of the calendar quarter commencing 110 days after its adoption, April 1, 2021 at an original rate of three-quarters of a percent (3/4%).*
- B. On June 2, 2026, Bell Gardens voters approved a City-initiated ballot measure to increase the transactions and use tax rate to one percent (1%). For purposes of this ordinance the term "operative date" shall mean October 1, 2026, the date upon which the increased one percent (1%) transactions and use tax rate shall take effect.*

SECTION 4. Section 3.22.050 (Transactions tax rate) of Chapter 3.22 (Transactions and use tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code is hereby amended in its entirety to now state the following:

3.22.050 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

percent (1%) 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 ordinance.

SECTION 5. Section 3.22.070 (Use tax rate) of Chapter 3.22 (Transactions and use tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code is hereby amended in its entirety to now state the following:

Section 3.22.070 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 percent (1%) 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 6. Section 3.22.090 (Limitations on adoption of state law and collection of use taxes) of Chapter 3.22 (Transactions and use tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code is hereby amended in its entirety to now state the following:

Section 3.22.090 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 ordinance, 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 7. Section 3.22.110 (Exemptions and exclusions) of Chapter 3.22 (Transactions and use tax) of Title 3 (Revenue and Finance) of the Bell Gardens Municipal Code is hereby amended in its entirety to now state the following:

Section 3.22.110 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 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 ordinance.*

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 ordinance.*

5. *For the purposes of subparagraphs (B)(3) and (B)(4) of this ordinance, 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 exempted from the use tax imposed by this ordinance, 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 ordinance.*
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 ordinance.*
5. *For the purposes of subparagraphs (C)(3) and (C)(4) of this ordinance, 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 ordinance 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 8. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 9. Effective Date.

A. This Ordinance relates to an increase to the City’s transactions (sales) and use tax rate from three-quarters of a percent (3/4%) to one percent (1%). The foregoing notwithstanding, this Ordinance may only become operative if approved by a simple majority of votes cast by Bell Gardens voters at a June 2, 2026 Special Municipal meeting. If approved by the voters, the transaction and use tax rate set forth under Chapter 3.22 (Transactions and Use Tax) of the Bell Gardens Municipal Code will increase to one percent (1%). If the measure fails, this Ordinance shall be rendered inoperative and void, however, the defeat of the Measure shall not operate to extinguish or amend the existing transaction and use tax as presently constituted and last approved by Bell Gardens voters in 2020.

B. The increased tax rate established under this Ordinance shall not go into effect until October 1, 2026. Upon October 1, 2026, the current text of Chapter 3.22 (Transactions and Use Tax) of the Bell Gardens Municipal Code shall be amended and updated as referenced above in italics under Section 2-7 of this Ordinance. By passage of the Measure and approval of this Ordinance, the City may make, without additional voter approval, clerical, formatting or numbering corrections to the aforementioned text to ensure conformity with the requirements of the California Department of Tax and Fee Administration and to ensure internal consistency within the Bell Gardens Municipal Code, provided that no such corrections may result in an increase to the transactions and use tax rate above the voter-approved rate of one percent (1%).

SECTION 10. CEQA. This Ordinance and the contemplated levy of the transactions and use tax referenced herein is of the California Public Resources Code (“CEQA”) because it will not result in a direct or reasonably foreseeable indirect physical change in the environment, nor does it involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

SECTION 11. Duration Unchanged. The transactions and use tax increased under this Ordinance shall continue to be of an indefinite term unless and until repealed by Bell Gardens voters.

SECTION 12. Certification Of Adoption. The City Clerk shall certify the adoption of this Ordinance and shall cause the same to be published pursuant to California Government Code Section 36933, following approval by Bell Gardens voters at the City's special election held of June 2, 2026.

PASSED, APPROVED, AND ADOPTED this _____ day of _____, 2026.

THE CITY OF BELL GARDENS

Miguel De La Rosa, Mayor

APPROVED AS TO FORM:

ATTEST:

Stephanie Vasquez
City Attorney

Daisy Gomez
City Clerk