San Gabriel
CITY WITH A MISSION

Phone: 626.308.2800
Fax: 626.458.2830
City Hall: 425 South Mission Drive, San Gabriel, California
Mail: 425 South Mission Drive, San Gabriel, California 91776
Web: SanGabrielCity.com

RECEIVED
By Anjanette at 11:25 am, Jul 23, 2026

VIA CERTIFIED MAIL AND EMAIL

July 23, 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:

Resolutions calling the City's general municipal election for offices, requesting consolidation, and adopting regulations for candidate statements were already sent to you. Subsequently, the City Council has added a ballot measure.

Enclosed for your attention are:

- **Resolution No. 26-37** Submitting a Ballot Measure to the Voters
- **Measure Letter Designation Request**

These items have also been emailed to ECU@rrcc.lacounty.gov.

Respectfully,

Sharon F. Clark

Sharon F. Clark, MMC, CPMC
Chief City Clerk

Enclosures: Resolution No. 26-37; Measure Letter Designation Request; Letter to BoS

November 3, 2026

ELECTION DATE

City of San Gabriel

JURISDICTION NAME

County of LA Official Use Only: Date Received ______________ Time Received ____________

LETTER DESIGNATION FORM

Please complete this form in order to select your first, second, and third letter designation choice for your jurisdiction's measure to appear on the ballot. In the event your 1st, 2nd, or 3rd choice is unavailable, then please select the letter(s) designations that the jurisdiction DOES NOT want selected for its measure. The 3rd option for letter designations would be to create a unique letter designation that is not identified below using less than three letters of the alphabet. For example: County of Los Angeles USD Facilities Improvement measure could use unique letter designations such as CL, LA, LU, UC, LS.

Select your first, second, and third letter designation choice by **checking** √ off and listing the designated letters below:

A B C D E F G H I J K L M

N O P Q R S T U V W X Y Z

AA BB CC DD EE FF GG HH II JJ KK LL MM

NN OO PP QQ RR SS TT UU VV WW XX YY ZZ

CHOICES

1ST SG 2ND PS 3RD S

Select the letters that your jurisdiction **DOES NOT** want assigned to its measure by marking the letter with an **X**:

A B C D E F G H I J K ~~L~~ M

~~N~~ O P Q R S ~~T~~ U V W X Y Z

AA BB CC DD EE FF GG HH II JJ KK LL MM

NN OO PP QQ RR SS TT UU VV WW XX YY ZZ

List the Letters here: L, N, T

In the event that your jurisdiction's measure letter designation is not available, then you can select a unique letter designation not shown above:

UNIQUE CHOICE

1ST SG 2ND PS 3RD ____________

The **last day** jurisdictions may request in writing specific letter designations for its measure is **e-83**. The letter designation selections will be approved and communicated to the jurisdictions by e-81. Letter designations are on a first come first serve basis in the order received by the Registrar-Recorder County Clerk Department, Election Coordination Unit, 12400 Imperial Highway, Second Floor, Suite 2013A, Norwalk, California 90650.

NOTE: PLEASE USE ONE (1) FORM PER MEASURE

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July 23, 2026

To Whom This May Concern

City Clerk's Certification

I, Sharon F. Clark, Chief City Clerk of the City of San Gabriel, California, do hereby certify that the attached Resolution No. 26-37 was adopted by the San Gabriel City Council at a regular meeting held on July 21, 2026.

The action was approved by the following vote:

Ayes:	Herrera Ávila, Menchaca, Wu, Ding, Chan
Noes:	None
Abstain:	None
Absent:	None

Sharon F. Clark

Sharon F. Clark
Chief City Clerk
City of San Gabriel, California

Enclosed:

1. **RESOLUTION NO. 26-37 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN GABRIEL, CALIFORNIA, CALLING FOR THE SUBMISSION TO THE VOTERS A QUESTION RELATING TO AN ORDINANCE ENACTING A TRANSACTIONS AND USE (SALES) TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

RESOLUTION NO. 26-37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN GABRIEL, CALIFORNIA, CALLING FOR THE SUBMISSION TO THE VOTERS A QUESTION RELATING TO AN ORDINANCE ENACTING A TRANSACTIONS AND USE (SALES) TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, under the provisions of the laws relating to general-law cities in the State of California, the City Council, on July 7, 2026, did call and order a General Municipal Election to be held on November 3, 2026, for the election of Municipal Officers; and

WHEREAS, 60% of the time in the City of San Gabriel, within five minutes of one 911 medical call another one comes in, as the City has only one ambulance and paramedic team on duty, the City has no choice but to rely on neighboring cities to answer the second call; and

WHEREAS, the proposed San Gabriel Public Safety/Local Control Measure could fund lifesaving equipment such as a second ambulance, additional firefighters, and paramedics to respond to multiple emergencies at the same time; and

WHEREAS, in the last year, homelessness has increased by 60% in San Gabriel and in 2025 nearly 450 emergency calls were related to people experiencing homelessness and mental illness; and

WHEREAS, locally-controlled funding is needed so the City can better address mental illness and support veterans, the elderly and families find housing, treatment and services to get off the streets; and

WHEREAS, the Measure also maintains other community-identified priorities such as local drinking water sources, fire services, crime prevention, earthquake and disaster preparedness; and

WHEREAS, the City is acting decisively to protect its financial stability by guaranteeing taxpayer dollars stay local in San Gabriel so the County cannot seize or control our money; and

WHEREAS, the City seeks to ensure local tax dollars are spent in San Gabriel; and

WHEREAS, the City Council, on July 7, 2026, did request the Board of Supervisors of the County of Los Angeles to consent and agree to the consolidation of the City of San Gabriel 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, City Clerk, and City Treasurer, for full terms of four years; and

WHEREAS, the City Council also desires to submit to the voters at the election a question relating to an ordinance enacting a transactions and use tax, and requests the Board of Supervisors of the County of Los Angeles to also include the ballot measure in the City's consolidation request.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN GABRIEL, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. General Municipal Election Set: Pursuant to the requirements of the laws of the State of California relating to General-Law Cities, there has been called and ordered to be held in the City of San Gabriel, California, on Tuesday, November 3, 2026, a General Municipal Election for the purpose of electing three Members of the City Council for the full term of four years; a City Clerk for the full term of four years; and a City Treasurer for the full term of four years.

SECTION 2. Submission of Ballot Measure: The City Council, pursuant to its right and authority, does order submitted to the voters at the General Municipal Election the following question:

<table>
<tr><td colspan="2">City of San Gabriel</td></tr>
<tr><td rowspan="2">SAN GABRIEL PUBLIC SAFETY/ LOCAL CONTROL
To protect San Gabriel's financial stability; maintain medical 911/police response, fire services; prevent crime; protect drinking water sources; repair streets/potholes; keep public areas safe/ clean; maintain safe schools; prepare for/ respond to earthquakes, fire/ other disasters; retain/ attract qualified firefighters; for other general services; shall a measure establishing a 1¢ sales tax providing approximately $7,100,000 annually until ended by voters, requiring audits, spending disclosure, funds locally controlled, be adopted?</td><td>YES</td></tr>
<tr><td>NO</td></tr>
</table>

SECTION 3. Approval of Ordinance: Per Government Code Section 53724(b) and Revenue & Taxation Code Section 7285.9, the San Gabriel Transactions and Use Tax Ordinance of 2026 is hereby approved by two-thirds (2/3) vote of all members of the City Council. The complete text of the ordinance is attached to this Resolution as Exhibit A, to be submitted to the voters. The proposed measure is a new general tax, as defined in Article XIIIC of the California Constitution, at a rate of 1% on transactions and uses in the City as defined in the ordinance, to be collected by the California Department of Tax and Fee Administration, and shall not take effect unless and until approved by a vote of at least a majority of the voters voting on the question at the election.

SECTION 4. Vote Requirement: The vote requirement for the measure to pass is a majority (50%+1) of the votes cast.

SECTION 5. Impartial Analysis: The City Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to Elections Code Section 9280.

SECTION 6. Ballot Arguments and Rebuttals: The procedure for the submission of ballot arguments and rebuttals for the ballot measure referenced in this Resolution are set forth under City Council Resolution No. 26-30 approved concurrently with this Resolution.

SECTION 7. Ballots: The ballots to be used at the election shall be in form and content as required by law.

SECTION 8. The Board of Supervisors of the County of Los Angeles is requested to include the ballot measure in the City's request for consolidation.

SECTION 9. Coordination: The City Clerk is authorized, instructed and directed to coordinate with the County of Los Angeles 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 10. Vote Centers: The vote centers for the election shall be open at 7:00 A.M. of the day of the election and shall remain open continuously from that time until

8:00 P.M. of the same day when the vote centers shall be closed, pursuant to Election Code § 10242, except as provided in §§ 14212, 14401 of the Elections Code of the State of California.

SECTION 11. General: In all particulars not recited in this resolution, the election shall be held and conducted as provided by law governing municipal elections.

SECTION 12. Notice: Notice of the time and place of holding 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 13. Authorization for Payment: The City Council authorizes the City Clerk to administer said election and authorizes all reasonable and actual election expenses to be paid by the City upon presentation of a properly-submitted bill.

SECTION 14. Certification: The City Clerk shall certify to the passage and adoption of this resolution and shall enter the same in the Book of Original Resolutions.

APPROVED and **PASSED** this 21st day of July, 2026.

City of San Gabriel, California

BY: ______________________
ERIC L. CHAN, Mayor

ATTEST:

____
JULIE NGUYEN, City Clerk

APPROVED AS TO FORM:

____
KEITH LEMIEUX, City Attorney

CERTIFICATION

I, Sharon F. Clark, Chief City Clerk of the City of San Gabriel, do hereby certify that Resolution No. 26-37 was duly adopted by the City Council of the City of San Gabriel at a regular meeting held on the 21st day of July, 2026, by the following vote:

AYES: HERRERA ÁVILA, MENCHACA, WU, DING, CHAN
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE

Dated: July 22, 2026

Sharon F. Clark
SHARON F. CLARK, Chief City Clerk

ORDINANCE NO. ___

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN GABRIEL, CALIFORNIA, IMPOSING A ONE PERCENT (1.00%) TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION AND CODIFYING THE SAME UNDER CHAPTER 35 (TAXATION) OF TITLE III (ADMINISTRATION) OF THE SAN GABRIEL MUNICIPAL CODE

WHEREAS, the City of San Gabriel ("City") seeks to maintain timely medical 911 and police response, fire services, to prevent crime and to protect drinking water sources, repair streets and keep public areas safe and clean, and to prepare for and respond to earthquakes, fires other disasters, as well as to attract and retain qualified firefighters and to have funding for the repair of aging infrastructure and other unrestricted general revenue purposes ("City Services"); and

WHEREAS, in order to provide a stable and local source of new revenue to maintain and enhance these important City Services, the City Council placed a local funding measure ("Measure ") on the ballot at the General Election on November 3, 2026; and,

WHEREAS, a local transaction and use tax of one percent (1.00%), within the meaning of Section 7285.9 and Sections 7251-7279.6 of the California Revenue and Taxations Code, would provide a protected, stable local source of about $7,000,000 annually to improve and maintain the funding of vital City Services relied upon by the community; and,

WHEREAS, a majority of the voters voting on Measure voted in favor of it and the measure was carried.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF SAN GABRIEL DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Chapter 35 (Taxation) of Title III (Administration) of the San Gabriel Municipal Code is hereby amended by the addition of new sections 35.200 through 35.213 which shall appear under the heading "Transactions and Use Tax" and which shall state the following:

Transactions and Use Tax 2026

35.200. <u>SHORT TITLE.</u> This ordinance shall be known as the City of San Gabriel Transactions and Use Tax Ordinance of 2026. The City of San Gabriel hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

35.201. <u>OPERATIVE DATE.</u> "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below. The transactions and use tax established and codified hereunder shall have an indefinite term. The forgoing notwithstanding, the transactions and use tax established hereunder may be later terminated by the voters of the City of San Gabriel by means of a ballot measure to repeal the same at a future general or special municipal election of the City.

35.202. <u>PURPOSE.</u> This ordinance 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 retail 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, authorizing the City to adopt this 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.

B. To adopt a retail 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 retail 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 retail 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.

E. Transactions and use tax revenues collected by the City shall be deposited in the City's general fund which is subject to the City's annual financial audit conducted by the City's third-party auditor.

35.203. <u>CONTRACT WITH STATE.</u> 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 transactions and use tax ordinance; 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.

35.204. <u>TRANSACTIONS TAX RATE.</u> 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 (1.0%) 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.

35.205. <u>PLACE OF SALE.</u> For the purposes of this ordinance, 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.*

35.206. *<u>USE TAX RATE.</u> 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 (1.0%) 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.*

35.207. *<u>ADOPTION OF PROVISIONS OF STATE LAW.</u> Except as otherwise provided in this ordinance 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.*

35.208. *<u>LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.</u> 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 the 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 section, 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.*

35.209. 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 ordinance.

35.210. 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 (3) and (4) of this section, 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 (3) and (4) of this section, 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 (7), 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.

35.211 <u>AMENDMENTS.</u> All amendments subsequent to the effective date of this ordinance 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 ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.*

35.212 <u>ENJOINING COLLECTION FORBIDDEN.</u> 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 ordinance, 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."

35.213 <u>DECLARATION REGARDING USE OF TAX REVENUES.</u> The revenues generated by the tax imposed under this Chapter may be used for any lawful governmental purpose of the City, as authorized by ordinance, resolution or action of the city council or by ordinance adopted by the electorate of the city. The transactions and use tax established under this article does not meet the criteria established by California Constitution Article IIIC, section 1(d), for special taxes and said tax is instead a general tax within the meaning of California Constitution Article IIIC, section 1(a), whose revenues may be used for any unrestricted general revenue purpose.

SECTION 2. <u>SEVERABILITY.</u> 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 3. <u>EFFECTIVE DATE.</u> This Ordinance shall only take effect if all of the following conditions are satisfied: (i) per Government Code Section 53724(b) and Revenue & Taxation Code Section 7285.9, the Ordinance proposing the transactions and use tax is approved by two-thirds (2/3) vote of all members of the City Council; (ii) approval of the ballot measure and the Ordinance by majority of the voters casting votes at the General Municipal Election of November 3, 2026; (iii) certification of all votes cast by the City Council confirming that a majority of the voters have approved the ballot measure and the Ordinance; and (iv) confirmation of approval of this Ordinance by the City Council upon certification of election results. The foregoing notwithstanding the transactions and use tax established under this ordinance shall take effect on the Operative Date as defined under Section 35.201 (Operative Date) of Chapter 35 (Taxation) of Title III (Administration) which is codified by the adoption of this Ordinance.

SECTION 4. <u>CEQA</u>. The City Council has determined that the matter to be submitted to the voters, the establishment of a new general tax that can be used for any legitimate governmental purpose, is not a project within the meaning of California Environmental Quality Act ("CEQA") Guidelines Section 15378(b)(4) because it merely creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potential impact on the environment. Therefore, under CEQA guidelines Section 15060, review and analysis under CEQA is not required.

SECTION 5. <u>CERTIFICATION.</u> The City Clerk shall certify that this ordinance was passed, approved and adopted by the People of the City of San Gabriel, California, voting on the 3rd day of November 2026.

PASSED AND APPROVED by the voters of the City of San Gabriel, State of California, at the Special Municipal Election held on November 3, 2026.

City of San Gabriel, California

BY: ______________________________

ERIC L. CHAN, Mayor

ATTEST:

____

SHARON F. CLARK, Chief City Clerk

APPROVED AS TO FORM:

____

KEITH LEMIEUX, City Attorney

CERTIFICATION

I, Sharon F. Clark, Chief City Clerk of the City of San Gabriel, do hereby certify that Ordinance No. ____ was passed, approved and adopted by the People of the City of San Gabriel, voting on the 3rd day of November, 2026. I further certify that said Ordinance was published as required by law in a newspaper of general circulation in the City of San Gabriel, California on the _____ day of _________, 2026.

Dated:

____

SHARON F. CLARK, Chief City Clerk

San Gabriel
CITY WITH A MISSION

Phone: 626.308.2800
Fax: 626.458.2830
City Hall: 425 South Mission Drive, San Gabriel, California
Mail: 425 South Mission Drive, San Gabriel, California 91776
Web: SanGabrielCity.com

VIA CERTIFIED MAIL

July 23, 2026

Mr. Edward Yen, Executive Officer
Board of Supervisors
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 383
Los Angeles, CA 90012

Dear Mr. Yen:

Resolutions calling the City's general municipal election for offices and requesting consolidation were already sent to you. Subsequently, the City Council has added a ballot measure.

Enclosed for your attention is the following City of San Gabriel resolution:

- **Resolution No. 26-37** Submitting a Ballot Measure to the Voters

Respectfully,

Sharon F. Clark

Sharon F. Clark, MMC, CPMC
Chief City Clerk

Enclosure: Resolution No. 26-37

Cc: Election Coordination Unit: Los Angeles County Registrar-Recorder/County Clerk