

MEASURE K

City of Calabasas Public Safety/City Services Measure

IMPARTIAL ANALYSIS

On February 5, 2026, the City Council voted to place Measure K, entitled “City of Calabasas Public Safety/City Services Measure,” on a May 5, 2026 special municipal all-mail election. Measure K adds Chapter 3.10 to the Calabasas Municipal Code, imposing a one cent (1¢) per dollar transactions and use tax (“sales tax”) for City general purposes until ended by voters.

State law allows certain entities, including municipalities, to increase sales taxes, if approved by the voters (Proposition 218). This Measure places a tax of one cent (1¢) upon retailers’ gross receipts from the sale of most tangible personal property sold within the City, and a similar excise tax upon the use of tangible personal property purchased from any retailer within the City.

Measure K will provide funding for use by Calabasas to maintain general services. This is a “general tax,” meaning that revenues from the tax would go into the City’s general fund to pay for any lawful City program, improvement, or service, including, but not limited to:

- Preparing for and responding to wildfires
- Reducing fire risk by managing brush and other fuels in natural areas
- Maintaining 911/Sheriff response
- Helping to prevent property crime/theft/burglary
- Keeping public areas safe/clean
- Maintaining and repairing streets
- Funding other general City services

Food purchased as unprepared groceries, prescription medication, certain medical/dental services, real estate, rent, utilities, education, personal services and labor will not be taxed. The specific retail sales and uses subject to the tax would be determined under State law and California Department of Tax and Fee Administration (“CDTFA”) regulations. The tax would be administered by the CDTFA under contract with the City of Calabasas. The ordinance provides provisions for independent audits and independent oversight.

While the ordinance permits future amendments by the City Council, any actual increase in the tax must be approved by the voters. The tax proposed by Measure K would take effect only if it receives a majority “YES” vote at the May 5, 2026 special election.

The above statement is an impartial analysis of Measure K. If you desire a copy of the Measure, please call the City Elections Official's office (City Clerk) at (818) 224-1600 and a copy will be mailed at no cost to you, or you may access the text from the internet at <https://www.cityofcalabasas.com/Elections>.

s/ Pam K. Lee, City Attorney

City of Calabasas

Dated: February 19, 2026