



# Official Sample Ballot

City of Calabasas

Special Municipal Election

May 5, 2026

**Ballot must be postmarked on or before  
Election Day**

**This is a  
Vote By Mail Election**

**More information inside.**

706FCE321803



**IMPORTANT PUBLIC REMINDER -  
THERE ARE TWO UPCOMING ELECTIONS**

**CITY OF CALABASAS SPECIAL MUNICIPAL ELECTION**

The City of Calabasas Special Municipal Election is Tuesday, May 5, 2026. Your official ballot for the CITY is enclosed with this pamphlet. Ballots are being mailed to every registered voter in the City of Calabasas.

**STATEWIDE PRIMARY ELECTION (COUNTY BALLOT)**

The Statewide Primary Election is Tuesday, June 2, 2026, and your official COUNTY ballot will be/has been sent to you directly from the County Registrar of Voters.

Why is this information important? Because there will be two distinct elections four weeks apart. The two ballots are easily distinguishable as the City's Special Municipal Election ballot is YELLOW. There will be an overlap of time where both ballots are circulating.

Please return your CITY ballot as early as possible by mailing in the postage-paid YELLOW envelope, or bringing your ballot to Calabasas City Hall. Ballots can be dropped in the Ballot Drop Box or hand-delivered to the City Clerk's Office.

City ballots enclosed in County envelopes can't be counted; Statewide ballots enclosed in City YELLOW envelopes can't be counted.

Contact the City Clerk's office if you have questions at [cityclerk@cityofcalabasas.com](mailto:cityclerk@cityofcalabasas.com) or call (818) 224-1600.



## INFORMATION FOR VOTE BY MAIL BALLOT

For this ALL Vote by Mail ballot election, your official ballot is included with this packet, do not discard it.

A postage paid **YELLOW** “Ballot Return ID Envelope” is included with your ballot. Here’s what you have to do for your ballot to be counted:

- Vote your ballot when you receive it.
- Check the “Ballot Return ID Envelope” to make sure your name is correct.
- Place your voted ballot inside the **YELLOW** return envelope and seal it.
- Sign your own signature and date. If someone else signs your envelope, your ballot cannot be counted. Signatures are verified with your voter registration and driver’s license. Print your name and RESIDENTIAL address; do not use a P.O. Box number.

You are now ready to return your Vote by Mail ballot! No postage is necessary, it is pre-paid for you!

**VERY IMPORTANT – RETURN YOUR BALLOT EARLY**

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### SPANISH TRANSLATION AVAILABLE

If you would like assistance translating the ballot  
in Spanish, please contact the  
City Clerk's Office at (818) 224-1600

706IVBM0626

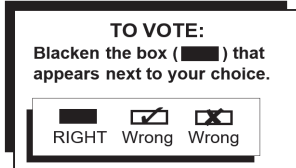




## How to Vote a Ballot

### Mark Your Ballot

Blacken the box (  ) that appears next to your choice:



### BALLOT MEASURE

Vote for One



Use only a blue or black ballpoint ink pen.

Do not use red ink pens, sharpies, markers or any other type of pen. Complete the front and back side of the ballot.



Do not sign your name, write your initials, or write any other words or marks on your voted ballot.

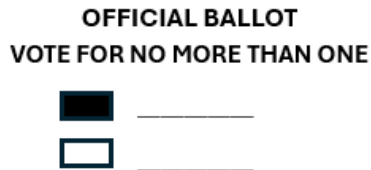
To vote, blacken the box that appears next to your chosen response.

More information can be found at: [www.cityofcalabasas.com/elections](http://www.cityofcalabasas.com/elections)

**Check your ballot carefully! If you make a mistake, contact the City Clerk's Department to ask for a new ballot.**



Don't vote for too many



Vote for the number allowed

Always blacken the box





CITY OF CALABASAS

# MEASURE K

## Public Safety/City Services Measure

### MEASURE K: Public Safety/City Services Measure

To maintain Calabasas' financial stability and general City services, such as preparing for/responding to wildfires; reduce fire risk by managing brush/other fuels/natural areas; maintain 911/Sheriff response; help prevent property crimes/thefts/burglaries; keep public areas safe/clean; repairing streets; shall a measure establishing a 1¢ sales tax providing approximately \$5,300,000 annually until ended by voters; requiring audits, spending disclosure, all funds locally controlled, be adopted?

YES  NO

SCAN THE QR CODE  
BELOW FOR  
MORE INFORMATION:



For more information, visit: [CityofCalabasas.com/Elections](http://CityofCalabasas.com/Elections)

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**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



## **Ballot Argument in Favor**

### **Measure K (Calabasas Public Safety/City Services Measure)**

Calabasas is known for its quality of life, safe neighborhoods, and well-maintained public spaces. Measure K is a responsible, locally controlled solution to help protect these essential resources.

Cities across California have struggled in recent years to keep pace with rising costs. Here in Calabasas, despite decades of prudent fiscal stewardship these growing costs are now outpacing revenues. There is little left to cut or defer without adversely impacting public safety and municipal services. In Los Angeles County alone, 59 of 88 cities have already enacted sales tax measures, with more seeking to do so this year.

If Measure K is approved, the additional income will allow us to enhance a wide array of municipal services, including:

Sheriff, fire, and emergency response services.

Safe, clean parks, open space, and public facilities.

Wildfire risk reduction and vegetation management.

Street and infrastructure maintenance.

Youth, senior, and community programs.

Most of Calabasas' sales tax revenue will come from non-residents, ensuring visitors help pay their share. The tax does not apply to groceries, prescriptions, medical or dental services, rent, utilities, education, or labor.

Measure K allows Calabasas residents, not the County or the State, to decide how locally generated tax dollars are used. State law caps the total allowable sales tax rate. Even now, Los Angeles County is attempting to pass a countywide measure that would use up the remaining sales tax capacity for Calabasas. Whenever the County imposes blanket tax increases, Calabasas rarely sees any tangible benefits in return. Money flows out of our region, but very little comes back.

Measure K includes strict fiscal accountability and independent annual audits. And unlike other tax proposals, 100% of the monies collected stay right here in Calabasas.

Vote YES on Measure K to protect local services, preserve local control, and keep Calabasas strong.

Supporters:

Richard Sherman

President, Calabasas Park Homeowners Association

Julie Elginer

Chair, Parks, Recreation & Education Commission

Carol Trotta Davis

Co-Founder, Calabasas Savvy Seniors

Joseph William Chilco

Calabasas Public Safety Commissioner

Dennis S. Washburn

Founding Mayor, City of Calabasas

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## ORDINANCE NO. 2026-422

### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CALABASAS, CALIFORNIA IMPOSING A ONE PERCENT TRANSACTIONS AND USE TAX FOR GENERAL GOVERNMENTAL USE TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

#### SECTION 1. Recitals

- A. The City Council of the City of Calabasas (“City”) is responsible for maintaining essential municipal services and protecting the public health, safety, and welfare of the Calabasas community; and
- B. The City is committed to maintaining a safe, high-quality community, protecting open space, and providing essential municipal services and facilities for residents, businesses, and visitors; and
- C. The City has historically maintained disciplined financial management, transparent budgeting practices, and a commitment to fiscal accountability; and
- D. With noted exceptions during the economic downturns, including the 2008 recession and the COVID-19 pandemic, the City has maintained balanced budgets, protected reserves, and prioritized essential services, such as public safety, emergency response, and community amenities; and
- E. The City has also recently experienced significant emergency preparedness and response demands associated with wildfire events, including the Woolsey Fire, Franklin Fire, Kenneth Fire, and Palisades Fire, and has incurred significant costs related thereto, underscoring the ongoing need for stable funding for emergency readiness, response, and recovery; and
- F. Economic conditions have shifted, and rising costs for public safety, emergency response, wildfire preparedness, insurance, utilities, and contract services, as well as inflation have outpaced the City’s modest revenue growth, resulting in a growing structural budget deficit that, if unaddressed, will threaten the City’s ability to maintain its levels of services; and
- G. The City’s adopted Fiscal Year 2025-26 General budget reflects General Fund revenues of approximately \$30.6 million and General Fund expenditures of approximately \$31.2 million, resulting in a projected structural deficit of approximately \$598,465 in Fiscal Year 2025-26; and
- H. The City’s projections indicate that, absent corrective action, the structural deficit will grow to approximately \$1.35 million by Fiscal Year 2026-27, and to almost \$6 million by Fiscal Year 2035-36; and
- I. The City’s General Fund reserves are approximately \$19.6 million (approximately 64% of the General Fund), and projections indicate reserves will be drawn down over time and may be depleted within five to



six years; and

- J. The City faces approximately \$23.6 million in unfunded capital improvement projects and initiatives, and without a dedicated source, projects are delayed and costs escalate, including infrastructure, facility, and program improvements; and
- K. The City anticipates annual shortfalls widening as Sheriff services, CalPERS obligations, insurance premiums, and contracted service costs continue to rise faster than revenues; and
- L. Cost increases that are outpacing revenues include labor, construction, utilities, insurance, and contracted services, as well as external pressures such as supply chain impacts and increasing pension and insurance obligations; and
- M. The City Council has undertaken a fiscally responsible approach over the years, including: reduced the City's workforce, deferred repairs and maintenance, implemented a hiring freeze, eliminated programs and events, conducted and implemented fee studies for planning services and the Tennis & Swim Center, renegotiated and/or eliminated contracts, and used one-time funds and reserves to bridge operating gaps; and
- N. Absent an ongoing revenue solution, continued deficits may require reductions in emergency preparedness efforts, neighborhood programs, and community activities, deferral of required maintenance on City facilities, infrastructure, and capital improvement projects, and a drawdown of General Fund reserves, threatening the City's ability to respond to future emergencies and maintain public safety, parks, and open spaces; and
- O. Without an additional substantial and consistent revenue source, the increasing budget shortfalls may also require adjustments to City facility operations, such as reduced hours at City Hall, the Senior Center, Community Center, Tennis & Swim Center, and Library, as well as reductions in contracted law enforcement services that could result in fewer Sheriff deputies and slower 911 emergency response times; and
- P. State of California ("State") and County of Los Angeles ("County") allocation constraints limit the City's ability to fund local needs: (i) the City retains only a portion of sales tax generated locally, meaning the current total sales tax rate in the City is 9.75%, and only 1% of the total rate is under local control, and (ii) The City receives one of the smallest shares of property tax revenue in Los Angeles County, just 4.7%, ranking 87th out of 88 cities; and
- Q. At its September 10, 2025 special study session and its October 6, 2025 study session, the City Council reviewed the financial issues and evaluated alternative revenue options, including but not limited to a transactions and use tax, transient occupancy tax increase, business license tax, parcel tax, and an increase to the utility user tax, franchise and building related revenue; and
- R. After a thorough analysis, a transactions and use tax has been identified as the only new revenue source expected to generate sufficient ongoing funds to adequately address the projected increasing structural deficit



while maintaining essential services; and

- S. For most cities in Los Angeles County, the total sales tax rate is capped at 10.75%, and the City therefore has limited remaining local capacity within that cap; and
- T. Several nearby communities have adopted higher sales tax rates than the City's current 9.75%, including Malibu at 10.25%; Burbank, Glendale, and San Fernando at 10.50% and Santa Monica and Culver City at 10.75%; and
- U. State law limits the total combined rate of local transactions and use taxes that may be imposed within Los Angeles County, and staff has reported that for most cities the combined rate is capped at 10.75%; and
- V. The City derives approximately 26% of its General Fund revenue from sales tax, generating about \$7.8 million annually; and
- W. Importantly, 57% of all sales tax revenue generated within the City comes from non-residents and visitors — meaning that more than half of the sales tax collected is paid by those who live outside the City; and
- X. The City Council finds that the City therefore has limited remaining local capacity for a transactions and use tax add-on within the cap; and
- Y. The City Council understands that the County is considering submitting a countywide transactions and use tax measure of one-half cent (½¢) to voters in June 2026, and if a countywide measure is approved first and diminishes the remaining available local capacity, the City could lose the ability to establish its own locally controlled sales tax measure; and
- Z. In that scenario, a sales tax would still take effect and City residents would pay the higher rate, but the resulting revenues would not stay local and would not be under the City's control to address City priorities; and
- AA. The City Council finds that preserving local control is important because the City is directly accountable to local voters for the provision of City services and infrastructure, and the City requires stable, locally controlled revenue to address structural deficits and maintain essential services; and
- BB. The City Council finds that it is time-sensitive to submit the City's proposed transactions and use tax measure to voters now in order to preserve the City's remaining local capacity and avoid the risk that a countywide or other regional measure will eliminate the City's opportunity to secure a locally controlled revenue source; and
- CC. A transactions and use tax does not apply to common essentials such as groceries, prescriptions, medical and dental services, real estate, rent, utilities, education, personal services, and labor; and
- DD. The City Council finds that revenues from a voter-approved transactions and use tax measure would stay in the City to support essential services and community priorities, including maintaining 911 emergency response and proactive law enforcement, wildfire preparedness and response, maintaining streets and sidewalks, maintaining senior and youth programs and services, vegetation management and public alert systems, and maintaining safe parks and protecting open space and natural areas; and



- EE. Based on the City's fiscal condition, structural deficit projections, reserve outlook, and the potential impacts to essential services if the structural deficit is not corrected, the City Council finds that a fiscal emergency exists requiring prompt action to preserve the City's ability to maintain essential services and address structural deficits and unfunded needs; and
- FF. Article XIII C, section 2(b) of the California Constitution requires that a general tax submitted by a local government be presented to the electorate and approved by a majority vote, and further provides that the election required by that subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body; and
- GG. Revenue and Taxation Code section 7285.9 authorizes the City to levy a transactions and use tax by ordinance following approval by two-thirds of the City Council and a majority vote of the qualified electors of the City voting in an election on the issue; and
- HH. A transactions and use tax would be levied in addition to, and would be collected at the same time and in the same manner as, the Uniform Local Sales and Use Tax of the City of Calabasas (Calabasas Muni. Code, Ch. 3.08); and
- II. Levying a one cent (1¢) transactions and use tax would not cause the overall transactions and use tax in the City to exceed two percent as required by Revenue and Taxation Code section 7251 et seq.; and
- JJ. This City of Calabasas Public Safety/City Services Measure would raise the local sales tax by 1¢, and if approved, would generate an estimated \$5.3 million each year of new and local revenue to protect and maintain City services that directly benefit the residents and businesses of Calabasas; and
- KK. A 1¢ increase in the City's local sales tax amounts to one penny on every \$1 spent and ten pennies on every \$10 spent; and a sales tax DOES NOT apply to groceries, prescriptions, medical and dental services, real estate, rent, education, utilities, personal services, or labor; and
- LL. This measure includes tough accountability provisions, such as public disclosure of all spending, review by an independent oversight committee, and annual independent financial audits, to ensure that the funds generated from this measure will be used efficiently, effectively, and as promised; and
- MM. This Ordinance shall be adopted on its approval by a majority (50%+1) of City voters in the special municipal election to be held on May 5, 2026.

**THEREFORE, THE PEOPLE OF THE CITY OF CALABASAS DO HEREBY ORDAIN AS FOLLOWS:**

**SECTION 2.** Chapter 3.10 is hereby added to Title 3 of the Calabasas Municipal Code to read as follows:



## **Chapter 3.10 – Transactions and Use Tax**

### **3.10.010 – Title**

This ordinance shall be known as the “Calabasas Transactions and Use Tax Ordinance.” The City of Calabasas shall be hereinafter referred to as the “City.” This ordinance shall apply in the incorporated territory of the City.

### **3.10.020 – Operative Date**

“Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

### **3.10.030 – Purpose**

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, which authorizes 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.

### **3.10.040 – Contract with State**

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.

### **3.10.050 – 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 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.

### **3.10.060 – Place of Sale**

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.

### **3.10.070 – 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 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.

### **3.10.080 – Adoption of Provisions of State Law**

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.

### **3.10.090 – 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 therefore. 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.
  - c) 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 City” 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.

### **3.10.100 – 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.

### **3.10.110 – 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 or her 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.

**3.10.120 – Term**

The tax imposed by this ordinance shall be effective until terminated or otherwise altered by a majority of the City’s voters.

**3.10.130 – Amendments**

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.

**3.10.140 – Independent Oversight**

Prior to the operative date, the City Council shall (a) adopt a resolution establishing the composition of an Independent Citizens’ Advisory Committee of up to seven (7) members who will each be appointed to serve a term of two years by the City Council. The Independent Citizens’ Advisory Committee shall meet publicly on at least a semi-annual basis to review all revenues and expenditures of the transactions and use tax imposed by this chapter, review annual audit reports related to the tax, and make at least one written annual report to the City Council at a public meeting summarizing the Independent Citizens’ Advisory Committee’s findings and including any appropriate recommendations. The minutes of the meetings of Independent Citizens’ Advisory Committee shall be provided to the City Council and placed on the next available regular City Council meeting agenda for informational purposes.

**3.10.150 – Audit and Review**

The proceeds of the tax imposed by this ordinance, as well as the expenditure thereof, shall be audited annually by an independent accounting firm. The City Council shall discuss the results of such audit at a meeting of the City Council that is open to the public. The report of such audit shall be posted on the City’s website.

**3.10.160 – Enjoining Collection Forbidden**

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.

**3.10.170 – Severability**

If any provision of this chapter or the application thereof to any person or circumstance is held invalid, the remainder of the chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

**SECTION 3. CEQA.** The adoption of this Ordinance is exempt from the California Environmental Quality Act (CEQA), Public Resources Code section 21000 *et seq.* and California Code of Regulations, title 14, section 15000 *et seq.* (CEQA Guidelines). The general transactions and use tax this Ordinance adopts is a government funding mechanism that does not “involve any commitment to any specific project which may result in a potentially significant physical impact on the environment,” and thus it is not a project under CEQA Guidelines section 15378(b)(4).

**SECTION 4. Severability.** If any sections, subsections, subdivisions, paragraph, sentence, clause or phrase of this Ordinance or any part hereof or exhibit hereto is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining portions of this Ordinance or any part thereof or exhibit thereto. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that anyone or more sections, subsections, subdivisions, paragraph, sentences, clauses or phrases be declared invalid.

**SECTION 5. Effective Date.** If a majority of City voters cast votes in favor of this Ordinance in the special election held on May 5, 2026, this Ordinance shall be considered adopted upon the date that the vote is declared by the City Council, and it shall go into effect ten days after that date.

**SECTION 6. Certification and Publication.** As soon as practicable after this Ordinance is adopted pursuant to Section 3, the City Clerk shall certify to the passage and adoption of this Ordinance, cause it to be published according to law, and transmit it to the California Department of Tax and Fee Administration.

**PASSED, APPROVED AND ADOPTED** \_\_\_\_\_, 2026.

\_\_\_\_\_  
JAMES R. BOZAJIAN, Mayor

ATTEST:

\_\_\_\_\_  
KRISTY BUXKEMPER, City Clerk

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
PAM LEE, City Attorney



# VOTER BILL *of* RIGHTS



## YOU HAVE THE FOLLOWING RIGHTS



1. **The right to vote if you are a registered voter.** You are eligible to vote if you are:

- ★ A U.S. citizen living in California
- ★ At least 18 years old
- ★ Registered where you currently live
- ★ Not currently serving a state or federal prison term for the conviction of a felony, and
- ★ Not currently found mentally incompetent to vote by a court

2. **The right to vote if you are a registered voter even if your name is not on the list.**




You will vote using a provisional ballot. Your vote will be counted if elections officials determine that you are eligible to vote.

3. **The right to vote if you are still in line when the polls close.**
4. **The right to cast a secret ballot** without anyone bothering you or telling you how to vote.
5. **The right to get a new ballot if you have made a mistake**, if you have not already cast your ballot. You can:  
**Ask an elections official** for a new ballot,  
**Exchange your vote-by-mail ballot** for a new one at an elections office,  
**Vote using a provisional ballot.**
6. **The right to get help casting your ballot** from anyone you choose, except from your employer or union representative.
7. **The right to drop off your completed vote-by-mail ballot at any Calabasas Special Election location.**
8. **The right to get election materials in a language other than English** if enough people in your voting precinct speak that language.
9. **The right to ask questions to elections officials about election procedures** and watch the election process. If the person you ask cannot answer your questions, they must send you to the right person for an answer. If you are disruptive, they can stop answering you.
10. **The right to report any illegal or fraudulent election activity** to an elections official or the Secretary of State's office.

### SPECIAL NOTICE

- Ballots may be received at drop box locations from April 6 - May 5.
- Specific instructions on how to vote, including how to cast a provisional ballot, can be obtained from a poll worker or by reading the information mailed to you by your local elections official.
- If you are a newly registered voter, you may be asked to provide appropriate identification or other documentation according to federal law. But please note that every individual has the right to cast a provisional ballot even if he or she does not provide the documentation.
- It is against the law to represent yourself as being eligible to vote unless you meet all of the requirements to vote under federal and state law.
- It is against the law to tamper with voting equipment.

**If you believe you have been denied any of these rights**, call the Secretary of State's confidential toll-free Voter Hotline at (800) 345-VOTE (8683).

-  On the web at [www.sos.ca.gov](http://www.sos.ca.gov)
-  By phone at (800) 345-VOTE (8683)
-  By email at [elections@sos.ca.gov](mailto:elections@sos.ca.gov)

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## BALLOT DROP-OFF LOCATIONS

Your ballot may be returned beginning Monday, April 6, 2026 at the following Calabasas ballot drop-off locations:

IMPORTANT!

- USE **ONLY** CALABASAS BALLOT DROP BOX LOCATIONS LISTED BELOW.
- BALLOT **WILL NOT** BE COUNTED IF DROPPED INTO BALLOT DROP BOX AFTER 8:00 P.M. ON ELECTION DAY, TUESDAY, MAY 5, 2026.

### 2 DROP-OFF LOCATIONS:

CALABASAS CITY HALL - INSIDE CITY HALL MAIN ENTRANCE  
OFFICE OF THE CITY CLERK  
100 CIVIC CENTER WAY  
CALABASAS, CA 91302  
(BUSINESS HOURS ONLY: 7:30 A.M - 5:30 P.M. MON-THURS; 7:30 A.M. - 4:30 P.M. FRI)

### OR AT:

24-HOUR DROP BOX  
CALABASAS CITY HALL  
100 CIVIC CENTER WAY  
CALABASAS, CA 91302  
(ON STREET IN FRONT OF CITY HALL AND CALABASAS LIBRARY)

Ballots may also be returned by mail in the postage-paid yellow envelopes provided with your ballot.

If you made a mistake or lost your ballot, please call the City Clerk's Office at (818) 224-1600 for assistance to obtain a replacement ballot before 8:00 p.m. on Election Day.

**Ballots cannot be accepted at any of the above locations after 8:00 p.m. on Election Day; please plan accordingly!**

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