

RESOLUTION NO. 26-

A RESOLUTION OF THE COUNCIL OF THE CITY OF COLUSA SUBMITTING A TRANSACTIONS AND USE TAX MEASURE TO THE VOTERS AT THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION AND TAKING CERTAIN RELATED ACTIONS

WHEREAS, the City relies on its general fund to pay for services such as police, fire, and EMT services, as well as to improve the City's streets, parks and other infrastructure; and

WHEREAS, in 2022, the City's voters approved a 1% transactions and use tax (the "2022 Tax") to help fund these services; and

WHEREAS, transactions and use taxes are commonly referred to as "local sales taxes" and a 1% local sales tax is commonly referred to as a "one-cent" tax; and

WHEREAS, the 2022 Tax was designed to expire after four years unless an extension was approved by both the voters and the City Council; and

WHEREAS, unless the 2022 Tax is extended, collection of the 2022 Tax will end on March 31, 2027; and

WHEREAS, the need for the transactions and use tax revenues is a continuing need, and, if the 2022 Tax is not extended, the City would have to cut vital services in order to balance its budget; and

WHEREAS, Section 7285.9 of the California Revenue & Taxation Code authorizes the City to levy a transactions and use tax for general purposes if the ordinance proposing that tax is approved by a two-thirds vote of all members of the Council and the tax is approved by a majority vote of the qualified voters of the city voting in an election on the issue; and

WHEREAS, by prior resolution, the Council called a general municipal election to be held on November 3, 2026 (the "Election") for the purpose of electing two members of the City Council; and

WHEREAS, by prior resolution the Council requested that the Election be consolidated with the Statewide General Election; and

WHEREAS, the Council desires to submit a measure extending the 2022 Tax for an additional ten years to the voters at the Election;

NOW, THEREFORE, be it resolved by the Council of the City of Colusa as follows:

Section 1. The foregoing recitals are true and correct, and this Council so finds and determines.

Section 2. The Council hereby orders, pursuant to Section 9222 of the Elections Code, that the Ordinance attached hereto as Exhibit “A” and incorporated herein by reference (the “Ordinance”) be submitted to the voters at the Election. Adoption of the Ordinance requires a majority vote of those voting on the matter. The type of tax, rate of tax, and manner of collection are set forth in the Ordinance.

Section 3. The question submitted shall appear on the ballot as follows:

To fund general city services, such as providing police/fire/emergency medical services and improving the City of Colusa’s streets, parks and other infrastructure, shall an ordinance extending the existing a one-cent transactions and use tax (commonly referred to as the local sales tax) for an additional ten years be adopted, providing approximately \$1.25 million annually, with all funds locally controlled, a citizen’s oversight committee and subject to annual audits?	YES	
	NO	

Section 4. The City Clerk is instructed to transmit the Ordinance to the City Attorney along with a request that an impartial analysis be prepared pursuant to Elections Code Section 9280.

Section 5. In all particulars not recited in this Resolution, the Election shall be held and conducted as provided by law for holding municipal elections.

Section 6. Notice of the time and place of 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 the time, form, and manner as required by law.

Section 7. Pursuant to Section 10400 et seq. of the Elections Code, the Board of Supervisors of Colusa County is requested to consolidate the election on this ballot measure with other elections held on the same day in the County.

Section 8. The Board of Supervisors is authorized to canvass the returns of the Election pursuant to Section 10411 of the Elections Code.

Section 9. Pursuant to Section 10002 of the Elections Code, the Board of Supervisors is requested to permit the County elections office to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the City agrees to reimburse the County, in accordance with current County pro-rations and allocation procedures.

Section 10. Pursuant to Section 9282 of the Elections Code of the State of California, the City Council of the City of Colusa, or any member or members of the City Council authorized by the body, or any individual voter who is eligible to vote on the measure or bona fide association of citizens, or any combination of voters and associations, may file a written argument, not to exceed 300 words in length, accompanied by the printed name(s) and signature(s) of the person(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, for or against the City measure.

Section 11. Rebuttal arguments will be accepted for this measure, and the City Council reiterates its adoption of the provisions of Section 9285 of the Elections Code regarding rebuttals.

Section 12. The City Clerk shall file a certified copy of this Resolution with the Board of Supervisors and the Colusa County elections official.

Section 13. Resolution 26-36, adopted by this Council on June 16, 2026, is hereby repealed.

Section 13. This Resolution shall take effect immediately upon its adoption.

I HEREBY CERTIFY that the foregoing resolution was introduced, read, and adopted at a regular meeting of the City Council on this ___ day of July, 2026, by a two-thirds vote of the Council, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

DENISE CONRADO, MAYOR

Attest:

SHELLY KITTLE, City Clerk

Exhibit A