



AGENDA

Orange City Council June 03, 2026

Jarad L. Hildenbrand
City Manager

Nathalie Adourian
City Attorney

Pamela Coleman
City Clerk

Notice and Call of Special Meeting

7:30 PM Regular Session

City Council Chamber
300 E. Chapman Avenue
Orange, CA 92866

DAN SLATER
Mayor

DENIS BILODEAU
Mayor pro tem, District 4

ARIANNA BARRIOS
Councilmember, District 1

JON DUMITRU
Councilmember, District 2

KATHY TAVOULARIS
Councilmember, District 3

ANA GUTIERREZ
Councilmember, District 5

JOHN GYLLENHAMMER
Councilmember, District 6

The City of Orange City Council welcomes you to this Special Meeting. Special Meetings are held for a specific purpose and when action is needed prior to the next Regular Meeting. The Mayor or a majority of the City Council may call a special meeting of the City Council with a minimum 24 hours notice.

Agenda Information

The agenda contains a brief general description of each item to be considered. The City Council may take legislative action deemed appropriate with respect to the item and is not limited to the recommended action indicated in staff reports or the agenda. The agenda and supporting documentation for a special meeting is available no later than 24 hours prior to the Council meeting on the City's website at www.cityoforange.org, at the City Clerk's Office located at 300 E. Chapman Avenue, and at the Main Public Library located at 407 E. Chapman Avenue.

Public Participation

Public Comment shall be limited to only those items described on this Special Meeting Notice/Agenda (Government Code Section 54954.3(a)).

Public Comments are limited to three (3) minutes per speaker unless a different time limit is announced. It is requested that you state your name for the record, then proceed to address the City Council. All speakers shall observe civility, decorum, and good behavior.

ADA Requirements: In compliance with the Americans with Disabilities Act, if you need accommodations to participate in this meeting, please contact the City Clerk's office at (714) 744-5500. When possible, notification at least 48 hours in advance of meeting will enable the City to make arrangements to assure accessibility to this meeting.

REMINDER: Please silence all electronic devices while City Council is in session.

NOTICE IS HEREBY GIVEN, pursuant to Section 54956 of the California Government Code, that a Special Meeting of the Orange City Council is hereby called for the following purpose:

7:30 PM REGULAR SESSION

1. OPENING/CALL TO ORDER

1.1 PLEDGE OF ALLEGIANCE

Mayor Dan Slater

1.2 ROLL CALL

2. ADMINISTRATIVE REPORTS

2.1. Review and discuss draft resolution and ordinance documents relating to a proposed 1¢ Sales Tax Measure for a term of 13 years

Recommended Action:

1. Consider draft resolution and ordinance documents relating to the 1¢ sales Tax Measure for a term of 13 years.
2. Provide direction to staff.

Attachments: [Staff Report](#)
[Resolution No. 11670](#)
[Reslolution No. 11672](#)

3. ADJOURNMENT

The next Regular City Council meeting will be held on Tuesday, June 9, 2026, at 6:00 p.m., in the Council Chamber, with Closed Session beginning at 5:00 p.m., if necessary.

I, Jennifer Connally, CMC, Deputy City Clerk for the City of Orange, do hereby declare, under penalty of perjury, that a full and correct copy of this agenda was posted pursuant to Government Code Section 54950 et. seq., at the following locations: Orange Civic Center kiosk and Orange City Clerk's Office at 300 E. Chapman Avenue, Orange Main Public Library at 407 E. Chapman Avenue, Police facility at 1107 N. Batavia Street, and uploaded to the City's website www.cityoforange.org.

Date posted: June 2, 2026



Agenda Item

Orange City Council

Item #: 2.1.

6/3/2026

File #: 26-0363

TO: Honorable Mayor and Members of the City Council

FROM: Jarad Hildenbrand, City Manager

1. SUBJECT

Review and discuss draft resolution and ordinance documents relating to a proposed 1¢ Sales Tax Measure for a term of 13 years

2. SUMMARY

At the May 26, 2026, City Council meeting, the City Council considered draft resolution and ordinance documents relating to a proposed 1¢ Sales Tax Measure, a Transient Occupancy Tax Measure, and The Contract with Orange. The City Council voted to proceed with the Transient Occupancy Tax Measure, but directed staff to bring back the 1¢ Sales Tax Measure and The Contract with Orange for further discussion. On June 1, 2026, City staff received a request from members of the City Council to schedule a Special City Council meeting for the purpose of reviewing and discussing the proposed 1¢ Sales Tax Measure for a term of 13 years.

3. RECOMMENDED ACTION

1. Consider draft resolution and ordinance documents relating to the 1¢ sales Tax Measure for a term of 13 years.
2. Provide direction to staff.

4. FISCAL IMPACT

There is no fiscal impact associated with this discussion item. If approved by the voters, a 1¢ sales tax measure is estimated to generate approximately \$37 million annually.

5. STRATEGIC PLAN GOALS

Goal 2: Enhance Economic Development and Achieve Fiscal Sustainability.

6. DISCUSSION AND BACKGROUND

Pursuant to City Council direction on May 12, 2026, staff prepared draft documents relating to a proposed 1¢ Sales Tax Measure, a Transient Occupancy Tax Measure, and The Contract with Orange. These items were presented to the City Council on May 26, 2026.

Following discussion, the City Council approved direction regarding the Transient Occupancy Tax Measure and directed staff to return with the proposed 1¢ Sales Tax Measure and The Contract with Orange for further discussion.

May 26, 2026, 1¢ Sales Tax Discussion

While considering the proposed 1¢ Sales Tax Measure on May 26, 2026, the City Council discussed the composition of the proposed Independent Oversight Committee (IOC) and asked whether Council -appointed residents must reside within the same voting district as the appointing Councilmember.

Staff confirmed that this was the intent, and the revised ordinance has been updated to clarify this requirement.

Additionally, the revised ordinance proposes that:

- Unless otherwise specified, the Mayor shall appoint IOC members, subject to City Council ratification; and
- The parent or guardian of a child enrolled in a public, private, or charter school located within the City (Section 3.23.140(C)(7)) shall serve as an at-large appointee.

June 3, 2026, Special Meeting Discussion

Pursuant to the special meeting request received on June 1, 2026, the purpose of this item is limited to reviewing and discussing the draft resolution and ordinance for a proposed 1¢ Sales Tax Measure with a 13-year term, including the revised Independent Oversight Committee language. No action is requested regarding the previously discussed Transient Occupancy Tax Measure.

A separate discussion item regarding The Contract with Orange will be scheduled for a future City Council meeting.

7. ATTACHMENTS

- Resolution No. 11670
- Resolution No. 11672



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7. ATTACHMENTS

- Resolution No. 11670
- Resolution No. 11672

RESOLUTION NO. 11670

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ORANGE ORDERING THE SUBMISSION TO THE VOTERS A QUESTION RELATING TO A LOCAL GENERAL TRANSACTIONS AND USE TAX (SALES TAX) AT THE NOVEMBER 3, 2026, GENERAL MUNICIPAL ELECTION AS CALLED BY RESOLUTION NO. 11669

WHEREAS, the City of Orange (“City”) provides a full range of municipal services, including police, fire, emergency response, infrastructure maintenance, community and library services, which support the public health, safety, and welfare of residents and businesses; and

WHEREAS, the City faces ongoing fiscal demands, including significant unfunded infrastructure and capital improvement needs, as well as increasing costs to maintain existing service levels; and

WHEREAS, maintaining reliable funding for essential City services, including public safety, emergency response, infrastructure, and community programs, is necessary to preserve the quality of life in the City and support continued economic stability; and

WHEREAS, Sections 37100.5 and 37101 of the California Government Code acknowledges a city’s authority to levy a sales tax; and

WHEREAS, pursuant to California Revenue and Taxation Code Section 7285.9, the City may levy a general transactions and use tax (sales tax), upon a two-thirds vote of the City Council and a majority vote of its qualified voters; and

WHEREAS, on May 26, 2026, the City Council adopted Resolution No. 11669 calling a General Municipal Election on Tuesday, November 3, 2026, and

WHEREAS, on May 26, 2026, the City Council also adopted Resolution No. 11673 requesting that the County of Orange Board of Supervisors consolidate the General Municipal Election with the Statewide General Election to be held on November 3, 2026, and permit the Registrar of Voters to perform certain services in conjunction with the City’s election; and

WHEREAS, the City Council also desires to submit to the voters at the election a question relating to the adoption of a proposed ordinance enacting a general transactions and use tax (sales tax), the proceeds of which would be available for general governmental purposes; and

WHEREAS, the proposed measure would increase the sales tax rate within the City by one percent (1.00%), which is equivalent to one cent (\$0.01) for every one dollar (\$1.00) spent on taxable goods; and

WHEREAS, the proposed tax would apply to the sale of tangible personal property subject to taxation under state law and would not apply to items that are exempt from sales tax under California law, including groceries and prescription medicine.

NOW, THEREFORE, the City Council of the City of Orange does hereby resolve, declare, determine and order as follows:

SECTION 1. That the above recitals are true and correct and incorporated herein.

SECTION 2. That the City Council, pursuant to its right and authority, does order submitted to the voters at the General Municipal Election to be held on November 3, 2026, the following question:

City of Orange Public Safety/Essential Services Measure	YES
To maintain City of Orange’s quality of life, such as 9-1-1 response; maintaining police/fire protection; preventing crimes/thefts; retaining/attracting well-trained police officers/firefighters; keeping public parks safe/clean; addressing homelessness; wildfire protection/prevention; repairing streets/potholes; critical infrastructure improvements; shall a measure establishing a 1¢ sales tax, providing approximately \$37,000,000 annually for general revenue/government purposes, expiring after 13 years, with independent oversight committee, all funds benefiting Orange residents, be adopted?	NO

SECTION 3. That the proposed complete text of the ordinance submitted to the voters is attached as Exhibit A.

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

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 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. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

ADOPTED this _____ day of _____ 2026.

Daniel R. Slater, Mayor, City of Orange

ATTEST:

Pamela Coleman, City Clerk, City of Orange

APPROVED AS TO FORM:

Nathalie Adourian, City Attorney,
City of Orange

Attachment: Exhibit A

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ORANGE)

I, PAMELA COLEMAN, City Clerk of the City of Orange, California, do hereby certify that the foregoing Resolution was duly and regularly adopted by the City Council of the City of Orange at a regular meeting thereof held on the ____ day of _____, 2026 by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

Pamela Coleman, City Clerk, City of Orange

[PROPOSED] ORDINANCE NO. 03-26

AN ORDINANCE OF THE PEOPLE OF THE CITY OF ORANGE, ADDING CHAPTER 3.23 TO TITLE 3 OF THE ORANGE MUNICIPAL CODE IMPOSING 1 CENT GENERAL TRANSACTIONS AND USE TAX (SALES TAX) FOR GENERAL GOVERNMENTAL USE TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, Article XIII C, section 2(b) of the California Constitution provides that any general tax imposed, extended, or increased by the City Council shall not take effect until it is submitted to the electorate and approved by a majority of voters in a regularly scheduled general election in which members of the City Council are also up for election or reelection; and

WHEREAS, this Ordinance shall only take effect following its approval by a majority of City voters in the election to be held on November 3, 2026.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF ORANGE DO ORDAIN AS FOLLOWS:

SECTION I:

Chapter 3.23 is hereby added to Title 3 of the Orange Municipal Code to read as follows:

Chapter 3.23 – Transactions and Use Tax

3.23.010 – Title

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

3.23.020 – Operative Date

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

3.23.030 – 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 general 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 general 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 general 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 general 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.

3.23.040 – 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.

3.23.050 – 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% 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.

3.23.060 – 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.

3.23.070 – 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% 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.

3.23.080 – 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.

3.23.090 – 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 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.

3.23.100 – 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.

3.23.110 – 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.

3.23.120 – Term

The tax imposed by this ordinance shall remain in effect for thirteen (13) years from the operative date unless earlier repealed, amended, or extended by a vote of the electorate.

3.23.130 – 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.

3.23.140 – Independent Oversight Committee

- A.** An Independent Oversight Committee will be created to provide oversight and review of the expenditure of revenues generated by the tax imposed by this chapter and to make recommendations to the City Council regarding those expenditures. The Independent Oversight Committee shall meet publicly at least once annually to review the annual audit required by this chapter and may meet more frequently as determined necessary by the Committee to:
- 1.** Review all revenues and expenditures of the transactions and use tax imposed by this chapter.
 - 2.** Review and make recommendations to the City Council regarding plans for expenditures of the transactions and use tax imposed by this chapter.
 - 3.** Review annual audit reports related to the tax.
 - 4.** Review City compliance with the requirements of this chapter and provide recommendations to the City Council.
 - 5.** Make at least one written annual report regarding findings to the City Council at a public meeting.
- B.** The Brown Act shall apply to meetings of the Independent Oversight Committee.
- C.** Except where otherwise stated, members of the committee will be appointed by the Mayor and ratified by the City Council to four-year terms, consisting of each of the following:
- 1.** One resident member appointed by each City Council member, and ratified by the City Council. If the City utilizes district-based elections, the appointee shall reside within the same voting district as the appointing City Council member.
 - 2.** One at-large resident member selected by the Mayor.
 - 3.** City Treasurer.
 - 4.** One member active in a business organization representing the City's business community.
 - 5.** One member active in a bona fide taxpayers' association.
 - 6.** One member active in a bona fide non-profit located within the City.
 - 7.** One at-large resident member who is the parent or guardian of a child enrolled in a public, private, or charter school located within the City.

3.23.150 – 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.

3.23.160 – 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.

3.23.170 – 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 II:

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 III:

If any section, subdivision, paragraph, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subdivision, paragraph, sentence, clause and phrase thereof, irrespective of the fact that any one (or more) section, subdivision, paragraph, sentence, clause or phrase had been declared invalid or unconstitutional.

SECTION IV:

Pursuant to California Elections Code Section 9222, this ordinance shall take effect only if approved by a majority of the eligible voters of the City of Orange voting at a General Municipal Election to be held on November 3, 2026. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

SECTION V:

The Mayor and City Clerk are hereby authorized to attest to the adoption of this Ordinance by the People voting thereon on November 3, 2026, by signing where indicated below.

The foregoing ordinance was **PASSED, APPROVED AND ADOPTED** by the People of the City of Orange voting on November 3, 2026, which vote was certified by the City Council on this ____ day of _____, 2026.

Daniel R. Slater, Mayor, City of Orange

ATTEST:

Pamela Coleman, City Clerk, City of Orange

APPROVED AS TO FORM:

Nathalie Adourian, City Attorney,
City of Orange

RESOLUTION NO. 11672

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ORANGE SETTING PRIORITIES FOR FILING WRITTEN ARGUMENTS REGARDING A CITY MEASURE AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARITAL ANALYSIS FOR THE MEASURE TO BE SUBMITTED TO THE VOTERS AT THE GENERAL MUNICIPAL ELECTION HELD ON TUESDAY, NOVEMBER 3, 2026

WHEREAS, a General Municipal Election is to be held in the City of Orange, California, on Tuesday, November 3, 2026, at which there will be submitted to the voters the following measure (hereafter, the “Measure”):

<p>City of Orange Public Safety/Essential Services Measure</p> <p>To maintain City of Orange’s quality of life, such as 9-1-1 response; maintaining police/fire protection; preventing crimes/thefts; retaining/attracting well-trained police officers/firefighters; keeping public parks safe/clean; addressing homelessness; wildfire protection/prevention; repairing streets/potholes; critical infrastructure improvements; shall a measure establishing a 1¢ sales tax, providing approximately \$37,000,000 annually for general revenue/government purposes, expiring after 13 years, with independent oversight committee, all funds benefiting Orange residents, be adopted?</p>	YES
	NO

NOW, THEREFORE, the City Council of the City of Orange does hereby resolve, declare, determine and order as follows:

SECTION 1. The City Council authorizes the following member(s) of its body

_____	(Councilmember In Favor)	or	_____	(Councilmember Against)
_____	(Councilmember In Favor)	or	_____	(Councilmember Against)
_____	(Councilmember In Favor)	or	_____	(Councilmember Against)
_____	(Councilmember In Favor)	or	_____	(Councilmember Against)
_____	(Councilmember In Favor)	or	_____	(Councilmember Against)
_____	(Councilmember In Favor)	or	_____	(Councilmember Against)
_____	(Councilmember In Favor)	or	_____	(Councilmember Against)

to file written arguments not exceeding 300 words regarding the City Measure as specified above, accompanied by the printed names and signatures of the authors submitting it, in accordance with

Article 4, Chapter 3, Division 9 of the Elections Code of the State of California. The arguments may be changed or withdrawn until and including the date fixed by the City Clerk after which no arguments for or against the City Measure may be submitted to the City Clerk.

SECTION 2. The argument(s) shall be filed with the City Clerk, signed, with 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. The arguments shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument as provided for in California Elections Code Section 9600.

SECTION 3. The City Clerk is directed to transmit a copy of the Measure to the City Attorney unless the organization or salaries of the office of the City Attorney are affected. In accordance with Elections Code Section 9280, the City Attorney is hereby directed as follows:

- a. The City Attorney shall prepare an impartial analysis of the measure not exceeding 500 words showing the effect of the measure on the existing law and the operation of the measure. If the measure affects the organization or salaries of the office of the City Attorney, the City Clerk shall prepare the impartial analysis.
- b. The analysis shall include a statement indicating whether the measure was placed on the ballot by a petition signed by the requisite number of voters or by the governing body of the City.
- c. In the event the entire text of the measure is not printed on the ballot, nor in the voter information portion of the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-point type, the following: “The above statement is an impartial analysis of Measure _____. If you desire a copy of the ordinance or measure, please call the election official’s office at (714) 744-5500 and a copy will be mailed at no cost to you.”
- d. The impartial analysis shall be filed by the date set by the City Clerk for the filing of primary arguments.

SECTION 4. That if more than one argument for or against the measure is submitted to the City Clerk within the time prescribed, she shall give preference and priority, in the order set forth in California Elections Code Section 9287, to the arguments in favor/against submitted by: 1) the legislative body, or member(s) of the legislative body authorized by that body, 2) individual voter or *bona fide* association of citizens or combination of voters and associations, who are the *bona fide* sponsors or proponents of the measure, 3) *bona fide* associations of citizens, 4) individual voters who are eligible to vote on the measure.

SECTION 5. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

ADOPTED this _____ day of _____ 2026.

Daniel R. Slater, Mayor, City of Orange

ATTEST:

Pamela Coleman, City Clerk, City of Orange

APPROVED AS TO FORM:

Nathalie Adourian, City Attorney,
City of Orange

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ORANGE)

I, PAMELA COLEMAN, City Clerk of the City of Orange, California, do hereby certify that the foregoing Resolution was duly and regularly adopted by the City Council of the City of Orange at a regular meeting thereof held on the ____ day of _____ 2026, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

Pamela Coleman, City Clerk, City of Orange