

RESOLUTION NO. 2025-110

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND CALLING FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 4, 2025, A BALLOT MEASURE TO ADOPT AN ORDINANCE APPROVING THE TRANSACTION AND USE GENERAL TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION AND REQUESTING THAT THE BOARD OF SUPERVISORS CONSOLIDATE THAT ELECTION WITH THE SPECIAL MUNICIPAL ELECTION HELD ON THAT SAME DATE

WHEREAS, under the provisions of the laws relating to general law cities in the State of California a Special Municipal Election shall be held in the City of McFarland on Tuesday November 4, 2025; and

WHEREAS, the City Council desires to submit to the voters at the election a question relating to imposing a one percent (1.00%) Local Sales Tax; and

WHEREAS, the City of McFarland provides essential public safety and park services to the residents of McFarland; and

WHEREAS, a vibrant and healthy downtown promotes economic well-being and growth for the City and encourages new business development in the City; and

WHEREAS, the City General Fund lacks funds for basic repairs and maintenance to streets, storm drains and facilities, construction of senior center and police station, and other similar projects, as well as downtown revitalization; and

WHEREAS, keeping the City clean, safe and well-maintained attracts families to the community and maintains our quality of life and local property values; and

WHEREAS, the City Council has reviewed its economic forecast and determined that without an additional revenue source, the City will be unable to maintain high-quality essential city services, repair potholes and maintain local streets and ensure the City has enough police officers to respond quickly to 9-1-1 emergencies; and

WHEREAS, such a measure will also allow the City to provide police services including neighborhood police patrols, crime prevention and investigations and expand and improve the number of services provided locally to seniors; and

WHEREAS, the State cannot take away funds from a local sales tax measure and a measure will have a clear system of fiscal accountability with an independent citizens' oversight committee and annual audits to ensure funds are spent properly and all funds stay local; and

WHEREAS, at its meeting of July 23, 2025, the Council considered a staff report, public testimony, and deliberated on the matter regarding submitting a ballot measure to the voters concerning a General Sales Tax; and

WHEREAS, Revenue and Taxation Code section 7285.9 authorizes the City Council to levy a transactions and use tax for general purposes, if the ordinance proposing the tax is approved by a two thirds vote of all members of the City 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, the City Council wishes to approve the attached transactions and use tax ordinance and submit it to the votes in the form of the McFarland Essential City Services and Public Safety Measure which imposes a one percent (1.00%) transactions and use tax to be administered by the California Department of Tax and Fee Administration, subject to adoption by the voters of the City; and

WHEREAS, the California Department of Tax and Fee Administration shall collect the tax from retailers subject to the tax and remit the funds to the City.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

SECTION 1. Pursuant to the laws of the State of California governing General Law Cities, a Special Municipal Election is hereby called and ordered to be held in the City of McFarland, California, on Tuesday, November 4, 2025, for the purpose of submitting to the voters a ballot measure for consideration of an ordinance to establish a one percent (1.00%) general sales tax.

SECTION 2. The City Council requests the Kern County Board of Supervisors that the election for this measure be consolidated with the special election also held on November 4, 2025.

SECTION 3. The question to be submitted to the voters with respect to the ballot measure shall be printed on the election ballot with the title and in the form set forth as follows:

MEASURE _____	
To provide funding for essential city services and projects in the City of McFarland such as: police patrols, crime prevention, and quick 9-1-1 emergency response; fire service; repairing roads, potholes and infrastructure, maintaining streets, revitalizing the downtown area, and improving community facilities, parks, senior services, and other general city services, shall the measure adopt a one percent sales tax providing approximately \$1,000,000 annually until ended by voters, requiring citizen oversight, independent audits, and all funds controlled locally, be adopted?	YES NO

SECTION 4. The following constitutes the synopsis of the measure to be voted on for purposes of meeting the publication requirements of Elections Code Section 12111:

MEASURE TO BE VOTED ON

Notice is hereby given that the following measure is to be voted on at the special municipal election to be held in the City of McFarland, on Tuesday, the 4th day of November, 2025. **ADOPTION OF ORDINANCE APPROVING A ONE PERCENT (1.00%) TRANSACTIONS AND USE TAX.** **Ordinance No. 8-2025** would amend Chapter 3.22 of the McFarland Municipal Code establishing an additional one percent sales tax and generate approximately \$1,000,000 annually. To become effective, Ordinance No. 8-2025 as a general tax measure must be approved by a majority of the City’s voters at the November 4, 2025, special municipal election. If approved by the voters, the ordinance would continue until ended by the voters. The ordinance would allow the City to provide funding for essential city services and projects such as: police patrols, crime prevention, and quick 9-1-1 emergency response; fire service; repairing roads, potholes, maintaining streets, repairing infrastructure, revitalizing the downtown area, and improving community facilities, parks, senior services, and other general city services, shall the measure establishing a one cent sales tax providing approximately \$1,000,000 annually until ended by voters. The ordinance requires citizen oversight and annual independent audits.

Dated: _____
City of McFarland, City Elections Official

SECTION 5. The full text of the ordinance submitted to the voters is attached as Exhibit 'A' and incorporated by reference. The full text of the proposed ordinance is not required to be printed in the Sample Ballot and Voters Pamphlet. However, the full text of the measure shall be made available to the public and to any voter at the Office of the Kern County Clerk/Registrar of Voters and the McFarland City Clerk's Office.

SECTION 6. Passage of this measure requires a majority (50% plus 1) of votes cast at the election.

SECTION 7. The City of McFarland requests that the Kern County Clerk/Registrar of Voters conduct the election and canvass the returns, and the City consents to reimburse the Registrar of Voters for all costs incurred by said services.

SECTION 8. In all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 9. Arguments in favor or against the proposed measure are permissible and shall be filed with the Kern County Clerk/Registrar in accordance with Elections Code Section 9282. Saul Ayon and Ricardo Cano are authorized to prepare and file a written argument in favor of the proposed measure not to exceed 300 words on behalf of the City Council. The City Manager and City Clerk are authorized to provide input to the Kern County Clerk/Registrar in determining a letter designation for this measure. In the event that an argument is filed against the Measure, Saul Ayon and Ricardo Cano are also authorized to submit a rebuttal argument on behalf of the City Council.

SECTION 10. The Kern County Clerk/Registrar of Voters shall give the appropriate notices for the election and shall conduct the election pursuant to appropriate provisions of state law. The City of McFarland acknowledges the Kern County Clerk/Registrar may conduct the election in accordance with Elections Code 10418.

SECTION 11. The City Attorney shall prepare an impartial analysis of the measure in accordance with Elections Code Section 9280 and file it with the Kern County Clerk/Registrar of Voters.

SECTION 12. The City Clerk shall file a certified copy of this resolution with the Kern County Clerk/Registrar of Voters as required by applicable law. The City Clerk is hereby authorized and directed to work with the Kern County Clerk/Registrar of Voters and take all steps necessary to cause placement of the Measure on the ballot.

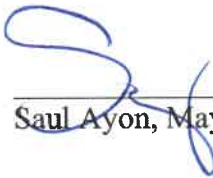
SECTION 12. The City Clerk and City Attorney are authorized to make any typographical, clerical, non-substantive corrections to this resolution as may be deemed necessary by the Kern County Clerk/Registrar of Voters.

SECTION 14. This Resolution is not subject to the California Environmental Quality Act ("CEQA") pursuant to Section 15060(c)(2) of the CEQA guidelines (Title 14, Chapter 3 of the California Code of Regulations) because the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment, and Section 15060(c)(3) because the activity is not a project as defined in Section 15378 of the CEQA Guidelines because it has no potential for resulting in physical change to the environment, directly or indirectly

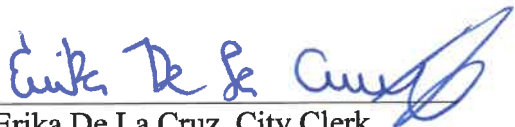
PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on July 23, 2025 by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	✓			
Ricardo Cano	✓			
Anita Gonzalez				✓
María T. Pérez	✓			
Martin Gutierrez	✓			

CITY OF MCFARLAND

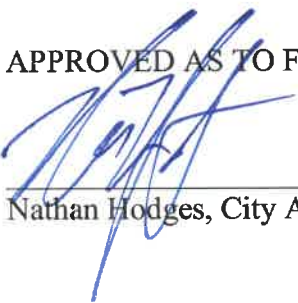

Saul Ayon, Mayor

ATTEST:


Erika De La Cruz, City Clerk

I, Erika De La Cruz, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:


Nathan Hodges, City Attorney

