

RESOLUTION NO. 26-__

A RESOLUTION OF THE CUPERTINO CITY COUNCIL ORDERING THE SUBMISSION TO THE QUALIFIED VOTERS OF THE CITY OF A CERTAIN MEASURE RELATING TO AN ORDINANCE EXTENDING THE CITY OF CUPERTINO UTILITY USERS AND TELECOMMUNICATIONS TAX FOR TEN ADDITIONAL YEARS AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026; REQUESTING CONSOLIDATION WITH THE STATEWIDE GENERAL ELECTION; REQUESTING PERFORMANCE OF ELECTION SERVICES FROM THE COUNTY OF SANTA CLARA REGISTRAR OF VOTERS; SETTING RULES FOR ARGUMENTS, IMPARTIAL ANALYSIS, REBUTTALS, AND PUBLIC EXAMINATION; AND DIRECTING RELATED ACTIONS

WHEREAS, the City of Cupertino (the "City") currently levies a utility users tax on telecommunications, electricity, and gas services at the rate of 2.4 percent, which revenues are deposited in the City's general fund and may be used for general governmental purposes; and

WHEREAS, the City Council desires to submit to the qualified voters of the City an ordinance extending the existing utility users tax and the telecommunications tax for ten years at the current 2.4 percent rate, as set forth in the ordinance attached hereto as Exhibit A; and

WHEREAS, Article XIII C, section 2 of the California Constitution requires voter approval for the imposition, extension, or increase of a general tax, and provides that a general tax is approved if it receives majority voter approval at an election consolidated with a regularly scheduled general election for members of the governing body, except as otherwise provided by law; and

WHEREAS, Government Code sections 53720 et seq. and 53724 authorize the City Council to propose a local tax measure by ordinance or resolution of the legislative body, subject to applicable voter approval requirements; and

WHEREAS, Elections Code section 9222 authorizes the City Council to submit ordinances to the voters; and

WHEREAS, Elections Code sections 10400 et seq. authorize the consolidation of municipal elections with statewide elections; and

WHEREAS, the proposed ordinance is attached to this Resolution as Exhibit A and incorporated herein by reference (the "Ordinance"); and

WHEREAS, a General Municipal Election on Tuesday, November 3, 2026 has been called by Resolution No. 26-066, adopted on June 2, 2026; and

WHEREAS, the City Council desires to request that the election be consolidated with the statewide general election to be held on the same date; and

WHEREAS, the City Council also desires to submit to the voters at the election a question relating to the Ordinance; and

WHEREAS, the City Council desires to authorize the preparation and filing of ballot arguments, an impartial analysis, rebuttal arguments, and related election materials in accordance with the Elections Code and the deadlines established by the City Clerk consistent with the schedule of the Santa Clara County Registrar of Voters for the consolidated election; and

WHEREAS, the City Council has considered the Ordinance, the proposed ballot question, the requirements of the California Constitution, the Elections Code, the Government Code, and all other applicable law.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CUPERTINO, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

1. Recitals.

That the foregoing recitals are true and correct and are incorporated herein as findings and as an operative part of this Resolution.

2. Approval of Ordinance for Submission to Voters.

That the City Council hereby approves the form of the Ordinance attached as Exhibit A for submission to the qualified voters of the City. The Ordinance shall be deemed adopted and shall become effective only if approved by the vote required by applicable law and after certification of the election results by the City Council, as provided in the Ordinance and applicable law.

3. Calling of Election.

That pursuant to Elections Code section 9222, Government Code sections 53720 et seq., Article XIII C of the California Constitution, and all other applicable law, to be held in the City of Cupertino on Tuesday, November 3, 2026, having previously been called by Resolution No. 26-066, the City Council hereby orders that the measure described in this Resolution be submitted to the qualified voters of the City at the General Municipal Election to be held on November 3, 2026.

4. Ballot Question.

That the City Council hereby orders that the following ballot question be submitted to the qualified voters of the City at the election:

Cupertino Utility Users Tax Extension Measure. Shall the measure maintaining funding for city services, including 9-1-1 emergency response, law enforcement, parks/ open space, street/ pothole repair, and other general city services, by extending the City of Cupertino's expiring 2.4% utility users tax on electricity, gas, and telecommunications at the current rate (no increase) for ten additional years, providing approximately \$4,400,000 annually, maintaining senior citizen exemptions, and requiring annual audits and public spending disclosure, be adopted?	YES
	NO

The City Clerk, in consultation with the City Attorney and the Santa Clara County Registrar of Voters, is authorized to make non-substantive changes to the ballot question and related materials as may be required to conform to applicable law, formatting requirements, or directions from the Registrar of Voters, provided that such changes do not materially alter the substance of the measure.

Concurrently herewith, pursuant to Resolution No. 26-__, the City Council has submitted a measure prohibiting rezoning park and open space land ("Park Measure") for General Municipal Election on November 3, 2026. The City Council hereby requests that the Park Measure be placed on the ballot prior to the Utility Tax Measure.

5. Full Text of Measure; Availability to Voters.

That pursuant to Elections Code section 9223 and other applicable law, the City Clerk, as the City's elections official, is hereby directed to cause the full text of the Ordinance submitted to the voters by this Resolution to be printed or otherwise made available to voters as required by law. The City Clerk is authorized to provide the full text of the Ordinance for inclusion in the voter information guide or ballot materials, or, if permitted by the County elections official and applicable law, to provide notice in the voter information guide that the full text of the Ordinance is available without cost upon request from the City Clerk, on the City's website, and at the City Clerk's Office.

The City Clerk is further authorized and directed to publish, post, or cause to be published or posted any notice, synopsis, full text, or other election materials required by the Elections Code or by the County elections official in connection with the measure.

6. Nature of Measure; Approval Required.

That the measure is a general tax measure submitted to the qualified voters of the City pursuant to Article XIII C, section 2 of the California Constitution, Government Code sections 53720 et seq., Elections Code section 9222, and other applicable law. The revenues generated by the utility users tax shall be deposited into the City's general fund and may be used for

unrestricted general governmental purposes. The measure shall be approved if it receives the affirmative vote of a majority of the voters voting on the measure.

7. Description of Measure.

That the proposed Ordinance would extend the City's existing 2.4 percent utility users tax on electricity, gas, and telecommunications for ten years. The proposed Ordinance does not increase the rate of the utility users and telecommunications tax. The final legal effect of the measure shall be determined from the text of the Ordinance submitted to the voters.

8. Consolidation; Request for County Election Services.

That pursuant to Elections Code sections 10002, 10400, 10403, and 10418, the City Council hereby requests that the Board of Supervisors of the County of Santa Clara consent and agree to the consolidation of the election called by this Resolution with the statewide general election to be held on Tuesday, November 3, 2026, and that the Santa Clara County Registrar of Voters conduct the election and provide all election services necessary or appropriate for the conduct of the election. The City acknowledges that the consolidated election shall be held and conducted in the manner prescribed by Elections Code section 10418.

9. Election Costs.

That the City shall reimburse the County of Santa Clara for the City's share of the costs of placing the measure on the ballot, conducting the election, printing and mailing election materials, canvassing the returns, and all other services performed by the Registrar of Voters in connection with the measure, upon presentation of an invoice or other appropriate documentation.

10. Impartial Analysis.

That pursuant to Elections Code section 9280, the City Council directs the City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the measure, not to exceed 500 words, showing the effect of the measure on existing law and the operation of the measure. The impartial analysis shall be filed with the City Clerk by the deadline established by the City Clerk consistent with applicable law and the schedule established by the Santa Clara County Registrar of Voters for the consolidated election.

11. Arguments.

That pursuant to Elections Code sections 9281 through 9287, the City Council authorizes the filing of written arguments for and against the measure. Direct arguments shall not exceed 300 words and shall be filed with the City Clerk by the deadline established by the City Clerk consistent with applicable law and the schedule established by the Santa Clara County Registrar of Voters for the consolidated election. If more than one argument for or against the measure is submitted, the City Clerk shall select the argument to be printed in accordance with Elections Code section 9287. In the event that more than one argument for, or more than one

argument against, the measure is timely submitted to the City Clerk/Elections Official, the City Clerk/Elections Official shall select one argument in favor and one argument against the measure to be printed and distributed to the voters. In selecting the arguments, the City Clerk/Elections Official shall give preference and priority in the order named, to the arguments of the following: (1) to the City Council, or member or members of the City Council authorized by the City Council; (2) to the 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) to bona fide associations of citizens; and (4) to individual voters who are eligible to vote on the measure, in accordance with the provisions of California Elections Code section 9287(a).

12. City Council Argument in Favor.

That the City Council hereby authorizes the Mayor and Council Member Wang to prepare, sign, and file a written argument in favor of the measure on behalf of the City Council, and to make any non-substantive revisions to such argument before filing. The City Council also authorizes the filing of such forms, declarations, and authorizations as may be required by the Elections Code or the County elections official. The City Council further authorizes the argument to include additional eligible signers, including individual voters eligible to vote on the measure and representatives of bona fide associations of citizens, provided that the argument complies with Elections Code sections 9282 and 9283 and no more than five signatures appear with the argument.

13. Rebuttal Arguments.

That pursuant to Elections Code section 9285, the City Council hereby adopts the provisions of Elections Code section 9285 for this election and authorizes rebuttal arguments. The authors of the arguments for and against the measure may prepare and submit rebuttal arguments, or may authorize in writing another person or persons to prepare, submit, or sign a rebuttal argument. Rebuttal arguments shall not exceed 250 words and shall be filed with the City Clerk by the deadline established by the City Clerk consistent with applicable law and the schedule established by the Santa Clara County Registrar of Voters for the consolidated election.

14. Public Examination.

That the City Clerk shall make the measure text, impartial analysis, arguments, rebuttal arguments, and other ballot materials available for public examination in accordance with Elections Code section 9295 and other applicable law. During the applicable 10-calendar-day public examination period, any voter of the jurisdiction or the elections official may seek a writ of mandate or injunction requiring amendment or deletion of material as provided by law.

15. Election Deadlines.

That the City Clerk is authorized and directed to establish deadlines for the impartial analysis, direct arguments, rebuttal arguments, public examination periods, and related materials

consistent with the requirements of the Elections Code and the schedule established by the Santa Clara County Registrar of Voters for the consolidated election. The anticipated deadlines are set forth in Exhibit B. The deadlines in Exhibit B are based on the Santa Clara County Registrar of Voters' calendar for the November 3, 2026 General Election and are intended to govern the submission of City measure materials for the consolidated election. The City Clerk is authorized to adjust these deadlines as necessary to comply with the Elections Code and the final instructions of the Registrar of Voters.

16. Notice of Election.

That the City Clerk is authorized and directed to give notice of the election and the measure in the time, form, and manner required by law, including publication of any notice fixing the deadline for submission of arguments if required or deemed appropriate.

17. Filing and Transmittal of Resolution.

That the City Clerk is authorized and directed to file a certified copy of this Resolution and all required election materials with the Board of Supervisors of the County of Santa Clara and the Santa Clara County Registrar of Voters within the time required by law, including Elections Code section 10403 and the applicable County election calendar.

18. Technical Changes.

That the City Manager, City Clerk, and City Attorney are authorized to make non-substantive corrections, revisions, or modifications to the ballot question, Ordinance, election materials, and related documents as may be necessary or advisable to comply with the Elections Code, the California Constitution, the Government Code, or requirements of the Santa Clara County Registrar of Voters, provided that such changes do not materially alter the substance of the measure.

19. Canvass and Certification.

That the Santa Clara County Registrar of Voters is authorized to canvass the returns of the election. The City Council shall meet to declare the results of the election and certify the election results as required by law.

20. Severability.

That if any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision or application of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable.

21. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

BE IT FURTHER RESOLVED that this Resolution is not a project under the requirements of the California Environmental Quality Act, together with related State CEQA Guidelines (collectively, “CEQA”) because it has no potential for resulting in physical change in the environment. In the event that this Resolution is found to be a project under CEQA, it is subject to the CEQA exemption contained in CEQA Guidelines section 15061(b)(3) because it can be seen with certainty to have no possibility that the action approved may have a significant effect on the environment. CEQA applies only to actions which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. In this circumstance, the proposed action calls an election and submits a general tax extension measure to the voters, and would not directly or indirectly cause any physical change in the environment. The foregoing determination is made by the City Council in its independent judgment.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Cupertino this 21 day of July, 2026, by the following vote:

Members of the City Council

AYES:

NOES:

ABSENT:

ABSTAIN:

SIGNED: _____ Kitty Moore, Mayor City of Cupertino	_____ Date
ATTEST: _____ Lauren Sapudar, City Clerk	_____ Date

EXHIBIT A

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AN ORDINANCE OF THE CITY OF CUPERTINO AMENDING MUNICIPAL CODE CHAPTERS 3.34 AND 3.35 OF TITLE 3 TO EXTEND THE EXISTING UTILITY USERS TAX AND TELECOMMUNICATIONS USERS TAX FOR TEN YEARS

The People of the City of Cupertino find that:

1. The City of Cupertino currently imposes a utility users tax and a telecommunications users tax pursuant to Chapter 3.34 and Chapter 3.35 of Title 3 of the Cupertino Municipal Code.
2. The utility users tax and the telecommunications users tax are general taxes. The proceeds are deposited into the City's General Fund and may be used for any lawful municipal purpose.
3. The taxes are currently imposed at the rate of two and four-tenths percent (2.4%) on the services currently subject to the taxes under Chapter 3.34 and Chapter 3.35 of Title 3 of the Cupertino Municipal Code.
4. This Ordinance is intended only to extend the existing utility users tax and telecommunications users tax for ten years after their current expiration date. This Ordinance does not increase the tax rate and does not expand the services subject to the taxes.
5. Except as expressly amended by this Ordinance to extend the expiration date of the utility users and the telecommunications tax, all provisions of Chapter 3.34 and Chapter 3.35 of Title 3 of the Cupertino Municipal Code shall remain in full force and effect.
6. The City Council desires to submit this Ordinance to the voters of the City at the election to be held on November 3, 2026, and this Ordinance shall become operative only if approved by a majority of the voters voting on the measure.

**NOW, THEREFORE THE VOTERS OF THE CITY OF CUPERTINO DO ORDAIN
AS FOLLOWS:**

SECTION 1. Adoption.

The Cupertino Municipal Code is hereby amended as set forth in Attachment A.

SECTION 2: Severability and Continuity.

The City declares that each section, sub-section, paragraph, sub-paragraph, sentence, clause and phrase of this ordinance is severable and independent of every other section, sub-section, paragraph, sub-paragraph, sentence, clause and phrase of this ordinance. If any section, sub-section, paragraph, sub-paragraph, sentence, clause or phrase of this ordinance is held invalid, or its application to any person or circumstance be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, the City declares that it would have adopted the remaining provisions of this ordinance irrespective of such portion, and further declares its express intent that the remaining portions of this ordinance should remain in effect after the invalid portion has been eliminated. To the extent the provisions of this Ordinance are substantially the same as previous provisions of the Cupertino Municipal Code, these provisions shall be construed as continuations of those provisions and not as an amendment to or readoption of the earlier provisions.

SECTION 3: California Environmental Quality Act.

This Ordinance is not a project under the requirements of the California Environmental Quality Act, together with related State CEQA Guidelines (collectively, "CEQA") because it has no potential for resulting in physical change in the environment. In the event that this Ordinance is found to be a project under CEQA, it is subject to the CEQA exemption contained in CEQA Guidelines section 15061(b)(3) because it can be seen with certainty to have no possibility that the action approved may have a significant effect on the environment. CEQA applies only to actions which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. In this circumstance, the proposed action extends the existing utility users tax and telecommunications users tax without increasing the tax rate or expanding the services subject to the taxes, is simply a financial mechanism and would have no or only a de minimis effect on the environment. The foregoing determination is made by the City Council in its independent judgment.

SECTION 4: Effective Date; Voter Approval.

This Ordinance shall take effect only if approved by a majority of the voters voting on the measure at the election held on November 3, 2026. If approved by the voters, this Ordinance shall be considered adopted upon the date that the City Council declares the results of the election and shall become effective ten days thereafter pursuant to Elections Code Section 9217. The extension of the utility users tax and the telecommunications

users tax shall be operative so that the existing taxes continue without interruption through November 6, 2040.

Attachment A –Utility Users and Telecommunications Tax Extension

The sections of the Cupertino Municipal Code set forth below are amended or adopted as follows:

Text added to existing provisions is shown in bold double-underlined text and text to be deleted is shown in strikethrough. Text in existing provisions is not amended or readopted by this Ordinance. Text in italics is explanatory and is not an amendment to the Code.

Amendments to Chapter 3.34 of Title 3 concerning Utility Users Excise Tax

Section 3.34.160. Duration.

The tax shall be levied until November 6, ~~2030~~**2040**, at which time the tax levied hereinunder, unless further extended, shall cease.

Section 3.34.240. Continuation of existing tax provisions.

Except as expressly amended by the voters at the November 3, 2026 election to extend the expiration date to November 6, 2040 of the utility users tax, all provisions of this Chapter shall remain in full force and effect. Without limiting the generality of the foregoing, all existing provisions relating to definitions, exemptions, exclusions, collection, remittance, administration, records, audits, refunds, appeals, enforcement, penalties, interest, and remedies shall continue to apply to the utility users tax.

3.34.250 Annual Audit and Public Disclosure.

The Finance Director, or designee, shall annually report the amount of revenue received from the tax imposed by this Chapter during the prior fiscal year. The receipt and expenditure of such revenues shall be included in the City's annual independent financial audit and disclosed to the public as part of the City's regular budget, financial reporting, or audited financial statements. Nothing in this section shall restrict the use of tax proceeds for any lawful general governmental purpose.

Amendments to Chapter 3.35 of Title 3 concerning Telecommunication Users Tax

Section 3.35.230 Duration.

The tax shall be levied until November 6, ~~2030~~2040 at which time, the tax levied hereinunder, unless further extended, shall cease.

Section 3.35.220. Continuation of existing tax provisions.

Except as expressly amended by the voters at the November 3, 2026 election to extend the expiration date to November 6, 2040 of the telecommunication users tax, all provisions of this Chapter shall remain in full force and effect. Without limiting the generality of the foregoing, all existing provisions relating to definitions, exemptions, exclusions, collection, remittance, administration, records, audits, refunds, appeals, enforcement, penalties, interest, and remedies shall continue to apply to the telecommunication users tax.

3.35.250 Annual Audit and Public Disclosure.

The Finance Director, or designee, shall annually report the amount of revenue received from the tax imposed by this Chapter during the prior fiscal year. The receipt and expenditure of such revenues shall be included in the City's annual independent financial audit and disclosed to the public as part of the City's regular budget, financial reporting, or audited financial statements. Nothing in this section shall restrict the use of tax proceeds for any lawful general governmental purpose.

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EXHIBIT B

ANTICIPATED ELECTION DEADLINES

The following dates are based on the Santa Clara County Registrar of Voters calendar for the November 3, 2026 General Election and are intended to govern the submission of City measure materials for the consolidated election. The City Clerk is authorized to adjust these deadlines as necessary to comply with the Elections Code and the final instructions of the Registrar of Voters. Arguments and rebuttal arguments for City measures must be filed with the City Clerk's office.

Election Event	Anticipated Deadline	Notes
Resolution placing measure on ballot; request consolidation	August 7, 2026	Last day for jurisdictions to submit a resolution calling for a measure election to the Registrar of Voters; resolutions should be submitted as early as possible.
Direct arguments for/against due to City Clerk	August 11, 2026 at 5:00 p.m.	County calendar deadline for primary arguments; 300-word limit. City Clerk may establish deadlines consistent with Elections Code and County schedule.
Public examination period for primary arguments	August 12-21, 2026	Recommended 10-calendar-day public examination period under Elections Code section 9295; confirm final City Clerk schedule.
Rebuttal arguments and impartial analysis due to City Clerk	August 18, 2026 at 5:00 p.m.	County calendar deadline for rebuttal arguments and impartial analyses; rebuttals have 250-word limit; impartial analysis has 500-word limit.
Public examination period for rebuttals and impartial analysis	August 19-28, 2026	Recommended 10-calendar-day public examination period under Elections Code section 9295; final printing deadline is August 28, 2026.
Final printing deadline	August 28, 2026	All ballot language and County Voter Information Guide materials should be finalized, including resolution of legal challenges, so the Registrar can meet printing deadlines.
Mail ballots to military and overseas voters	September 19, 2026	Last day to mail ballots to military and overseas voters.
Vote-by-mail packets / CVIG mailing period begins	October 5, 2026	County begins mailing vote-by-mail packets and County Voter Information Guides in accordance with County calendar.
Last day to register to vote	October 19, 2026	Deadline to register to vote with a regular ballot.
Election Day	November 3, 2026	Polls close at 8:00 p.m.