

RESOLUTION NO. 26-29,718

A RESOLUTION OF THE COUNCIL OF THE CITY OF BURBANK CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION BALLOT FOR THE SUBMISSION TO QUALIFIED VOTERS OF A PROPOSED ORDINANCE AMENDING THE CITY'S TRANSIENT OCCUPANCY TAX ("TOT") BY INCREASING THE MAXIMUM RATE FROM TEN PERCENT (10%) TO TWELVE PERCENT (12%) EFFECTIVE JANUARY 1, 2027; DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS; AND DIRECTING THE CITY CLERK TO SET RULES AND DEADLINES FOR ARGUMENTS AND REBUTTALS FOR AND AGAINST THE MEASURE

THE COUNCIL OF THE CITY OF BURBANK FINDS:

WHEREAS, the City of Burbank is a full-service city, equipped with its own City-run police, fire, public works, and water and power utility services and desires to continue to provide excellent local services, maintain a record of strong fiscal accountability, and maintain core services that protect the high-quality of life for its residents;

WHEREAS, the City's General Fund forecast continues to face challenges over the next several fiscal years due to escalating costs, unfunded mandates, and reductions in state and federal resources, resulting in a projected recurring budget deficit through at least 2031;

WHEREAS, pursuant to Title 2, Chapter 4, Article 6, of the Burbank Municipal Code (B.M.C. §2-4-601 et. al.) the City currently imposes a Transient Occupancy Tax ("TOT") of up to ten percent (10%) upon any guest of hotel accommodations, as defined, within the City;

WHEREAS, the City's current TOT rate of ten percent (10%) is less than other nearby cities such as Pasadena (12.11%), Glendale (12%), Los Angeles (14%), West Hollywood (12.25%), and Santa Monica (15%);

WHEREAS, the City Council desires to amend the Burbank Municipal Code to increase the maximum rate of the TOT from ten percent (10%) to twelve percent (12%) effective January 1, 2027;

WHEREAS, pursuant to Section 9222 of the California Elections Code and Section 7280 and 7281 of the California Revenue and Taxation Code, the City Council has the authority to place a measure on the ballot regarding the imposition, extension or increase in a local transient occupancy tax to be considered by the voters at a Municipal Election;

WHEREAS, the TOT is a general tax, the proceeds of which are deposited into the City's General Fund and pay for essential City services such as police, fire, parks, and other general municipal services to the public;

WHEREAS, it has been more than forty (40) years since the City last adjusted its TOT rate, during which time the cost of providing municipal services, including public safety, staffing, equipment, and infrastructure, has increased significantly;

WHEREAS, a TOT provides a means for visitors to contribute toward the cost of municipal services and infrastructure they utilize during their stay in the City;

WHEREAS, revenue generated by the City's TOT remains under local control and may only be used to support municipal services and programs that benefit the Burbank community;

WHEREAS, the City Council is committed to transparency, accountability, and public disclosure regarding the receipt and expenditure of public funds, including the conduct of regular financial audits and public reporting;

WHEREAS, pursuant to Proposition 218 (California Constitution, Article XIII C), all general taxes which are imposed, extended, or increased must be submitted to the electorate and approved by a majority vote of the qualified electors voting in the election. The general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government;

WHEREAS, pursuant to the Burbank City Charter §800, the City's regular municipal elections for officers are held biennially on the first Tuesday after the first Monday in November in each even-numbered year, or to coincide with any general state-wide election held in November of each even-numbered year; therefore, the next regularly scheduled General Municipal Election will be held on Tuesday November 3, 2026;

WHEREAS, the City Council believes that it is in the best interest of the City to submit the proposed two percent (2%) upward adjustment to the TOT to the qualified voters of the City; and

WHEREAS, the proposed Measure is not a project under the California Environmental Quality Act (CEQA) pursuant to 14 CCR Section 15378 (b) (4) and (5). The proposed Measure does not create government funding mechanisms or other government fiscal activities, which involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

THE COUNCIL OF THE CITY OF BURBANK DOES RESOLVE AS FOLLOWS:

1. **Recitals.** The City Council hereby finds and determines that the forgoing recitals are true and correct and are incorporated herein by this reference and are made

an operative part hereof.

2. Call for Placement of Measure on the November 3, 2026 Election Ballot. Pursuant to Elections Code Section 9222 and Government Code Section 53724, the City Council approves the submittal to the qualified voters of the City of Burbank at the General Municipal Election to be held in the City of Burbank, California on Tuesday, the 3rd day of November, 2026, in consolidation with the Statewide General Election, Measure _____ that, if approved, would increase the Transient Occupancy Tax from ten percent (10%) to twelve percent (12%) to fund general services in the City (proposed Measure). This proposed Measure shall be designated by letter by the Los Angeles County Registrar of Voters.

3. Ballot Language. The ballot language for the proposed Measure shall be as follows:

CITY OF BURBANK CITY SERVICES MEASURE:		
MEASURE ____:	Yes	No
To maintain services including fire, paramedic, police, 911 response; prepare for/respond to wildfires/other disasters; prevent property crimes; keep public areas/neighborhoods clean/safe; address homelessness; support youth programs, senior services, other general city services; shall the measure increasing Burbank's transient occupancy tax, paid only by hotel/motel guests, from 10% to 12%, providing approximately \$3,000,000 annually until ended by voters, requiring audits, spending disclosures, funds used locally, be adopted?	_____	_____

4. Text of Measure. The proposed Measure submitted to the voters is attached in Exhibit A to this Resolution, which is incorporated herein by reference. The City Council hereby approves the proposed ordinance, in the form thereof, and its submission to the voters of the City at the November 3, 2026 election. The full text of the proposed Measure shall be printed in the ballot materials and be available for public inspection in the City Clerk's office and on the City's website burbankca.gov.

5. Majority Vote Required to Pass. The vote requirement for the TOT measure to pass is a majority (50% +1) of the votes cast.

6. Publication of Measure. The City Clerk is hereby directed to cause notice of the proposed Measure to be published once in a daily newspaper of general circulation in the City of Burbank, in accordance with Section 12111 of the California Elections Code and Burbank Municipal Code Section 2-3-119.

7. Election and Canvass Returns. The returns of said election shall be canvassed and declared as provided by law, and if a majority of the votes cast at such election are in favor of such Measure, the Measure shall be approved. The City Council

of the City of Burbank recognizes that additional costs will be incurred by the County of Los Angeles by reason of the consolidation of the election with the Statewide election and agrees to reimburse the County of Los Angeles for any costs that are not reimbursed by the State, and the City Council hereby authorizes the City Manager, or designee, to pay the County of Los Angeles for said services.

8. Submission of Ballot Arguments.

a) Arguments in favor and against the measure shall be filed with the City Clerk no later than 5:00 p.m. on August 14, 2026, 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.

(b) Direct arguments shall not exceed three hundred (300) words and shall be signed by not more than five (5) persons.

(c) Pursuant to California Elections Code Section 9285(b), the City Council is hereby adopting provisions for the filing of rebuttal arguments for this measure. Accordingly, when the City Clerk has selected the arguments for and against the measure, which will be printed and distributed to the voters, the City Clerk shall send copies of the argument in favor of the measure to the authors of the argument against it, and copies of the argument against it to the authors of the argument in favor. Rebuttal arguments shall not exceed 250 words and shall be filed no later than 5:00 p.m. on August 24, 2026, accompanied by the printed names and signatures of the persons 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. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument that it seeks to rebut.

9. City Attorney's Impartial Analysis. Pursuant to Elections Code Section 9280, the City Council hereby directs the City Clerk to transmit a copy of the proposed Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the proposed Measure in accordance with the California Elections Code.

10. Certification and Transmittal to the County. The City Clerk shall certify to the passage of this resolution and shall file a certified copy of this resolution with the Board of Supervisors and the Los Angeles County Registrar of Voters.

11. Implementation. The City Clerk and City Manager are authorized to take all actions necessary to effectuate the purposes of this Resolution and election. The City Clerk and City Attorney are authorized to make any typographical, clerical, and non-substantive corrections to this Resolution as may be deemed necessary by the Los Angeles County Registrar of Voters.

12. General Application of Election Law. In all particulars not recited in this Resolution, the election hereby called shall be as provided by state and local law for holding municipal elections in the City.

13. California Environmental Quality Act. The City Council hereby finds and determines that the proposed Measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") and the State CEQA Guidelines, Section 15378(b)(5).

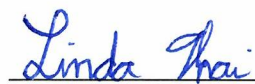
14. Effective Date. The Resolution shall become effective upon its adoption.

PASSED and ADOPTED this 16th day of June, 2026.


 Tamala Takahashi
 Mayor

Attest:

Approved as to Form:
 Office of the City Attorney


 Linda Thai, Assistant City Clerk

By: 
 Ray Johal
 Senior Assistant City Attorney

STATE OF CALIFORNIA)
 COUNTY OF LOS ANGELES) ss.
 CITY OF BURBANK)

I, Linda Thai, Assistant City Clerk of the City of Burbank, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the Council of the City of Burbank at its regular meeting held on the 16th day of June 2026, by the following vote:

AYES: Anthony, Rizzotti, and Takahashi.

NOES: None.

ABSENT: Perez and Mullins.


 Linda Thai, Assistant City Clerk

EXHIBIT A

ORDINANCE NO. _____

AN ORDINANCE OF THE COUNCIL OF THE CITY OF BURBANK AMENDING SECTIONS 601 (TITLE AND PURPOSE) AND 603 (TAX IMPOSED) OF ARTICLE 6 (TRANSIENT OCCUPANCY TAX) OF CHAPTER 4, TITLE 2 OF THE BURBANK MUNICIPAL CODE TO INCREASE THE CITY'S TRANSIENT OCCUPANCY TAX RATE FROM TEN PERCENT (10%) TO TWELVE PERCENT (12%)

A. The City adopted its Transient Occupancy Tax ("TOT") in 1964 with no increase in the tax rate since 1983. The current tax rate is ten percent (10%) of the rent paid by any guest of hotel accommodations as defined in the Burbank Municipal Code, who occupies the accommodation for less than thirty (30) calendar days.

B. Provisions related to the TOT are codified in Title 2, Chapter 4, Article 6 of the Burbank Municipal Code. Sections 601 and 603 provide the current tax rate of up to ten percent (10%) which shall also be designated in the Burbank Fee Resolution.

C. The City's General Fund forecast continues to face challenges over the next several fiscal years due to escalating costs, unfunded mandates, and reductions in state and federal resources, resulting in a projected recurring budget deficit through at least 2031. The City's general fund expenditures are projected to increase due to inflationary costs and unfunded mandates from the state. This may cause the City to have challenges maintaining programs and levels of City services that the community expects.

D. An increase in TOT revenues would provide the City additional local revenue sources to help maintain and limit or prevent future cuts to essential, necessary, and appropriate general City services.

E. The City's current TOT rate is less than several comparable and neighboring jurisdictions. As of 2026, the City's TOT rate is less than each of the following jurisdictions: Pasadena (12.11%), Glendale (12%), Los Angeles (14%), West Hollywood (12.50%), and Santa Monica (15%).

F. The City Council desires to increase its TOT from the existing ten percent (10%) to twelve percent (12%) effective January 1, 2027 as the additional revenues generated from a TOT rate increase would provide much needed financial resources for the City.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF BURBANK:

Section 1. Environmental Review. The City Council exercises its independent judgment and finds that this ordinance is not subject to California Environmental Quality Act (CEQA) pursuant the State CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, Sections: 15060(c)(2), because the ordinance will not result in a direct or reasonably foreseeable indirect physical change in the environment; 15061(b)(3), because the ordinance is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment; and 15378(b)(4), because governmental fiscal and administrative activities that is not committed to any project, are not considered projects under CEQA. Therefore, the adoption of this ordinance is exempt from CEQA and no further environmental review is necessary.

Section 2. Amendment to Section 2-4-601. BMC Section 2-4-601 is amended to replace "10" with "12".

Section 3. Amendment to Section 2-4-603.B. BMC Section 2-4-603.B is amended to replace "10" with "12".

Section 4. Codification. The City Manager or their designee is authorized to execute any action necessary to codify these amendments into the BMC.

Section 5. Severability. If any provision of this ordinance or its application is held invalid by a court of competent jurisdiction, such invalidity will not affect other provisions, sections, or applications of the ordinance which can be given effect without the invalid provision or application, and to this end each phrase, section, sentence, or word is declared to be severable.

Section 6. Effective Date. Pursuant to California Article XIII C Section (2)(b) and California Elections Code Section 9217, this ordinance shall take effect only if approved by a majority of the eligible voters of the City of Burbank voting at the General Municipal Election to be held on November 3, 2026, and pursuant to Elections Code Section 9217, the ordinance is effective ten (10) days after the City Council accepts the certified results of the election by resolution.

Section 7. Attestation. The Mayor shall sign and approve this ordinance and the City Clerk is hereby authorized to attest to the adoption of this ordinance by the eligible voters voting thereon on November 3, 2026.

Section 8. Publication. The City Clerk will certify the passage of this ordinance and cause this ordinance to be published once within 15 days after the election results are certified in a newspaper of general circulation that is published and circulated in the City of Burbank, California.

PASSED, APPROVED AND ADOPTED by the voters of the City of Burbank this 3rd day of November, 2026. It is hereby certified that this Ordinance was duly adopted by the voters at the November 3, 2026 election, and that the City Council declared the results of such election, in the manner required by law, at a meeting of the City Council held on December __, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tamala Takahashi
Mayor

Attest:

Approved as to Form:
Office of the City Attorney

Kimberley Clark, City Clerk

By: _____
Ray Johal
Senior Assistant City Attorney