



www.cityofcalabasas.com

City of Calabasas

Voter Information Guide

GENERAL MUNICIPAL ELECTION
TUESDAY, NOVEMBER 3, 2020

VOTE CENTERS OPEN at 7:00 A.M.
AND CLOSE at 8:00 P.M.

Learn more about the City
at:
www.cityofcalabasas.com/election2020



**YOUR CITY,
YOUR VOICE,
YOUR VOTE.**



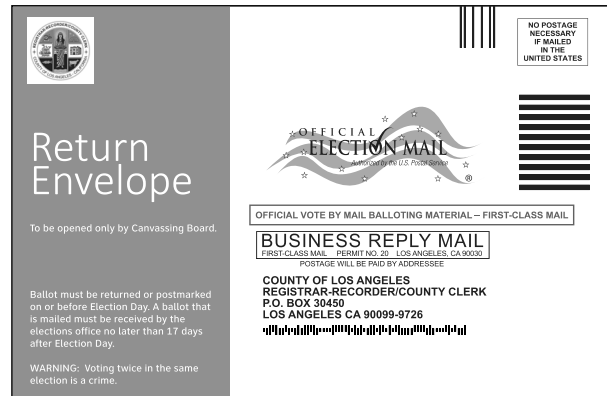
CITY of CALABASAS

**BE HEARD ON
NOVEMBER 3,
2020**



EVERY REGISTERED VOTER IN L.A. COUNTY WILL RECEIVE A VOTE BY MAIL (VBM) BALLOT

KEEP AN EYE FOR YOUR VBM ENVELOPE



- Drop your VBM ballot in the mail (no postage required);
- At any Drop off Box or **Vote Center** in LA County;
- At the Drop off Box located at **Calabasas Civic Center**;
- At the local Vote Centers at **Calabasas Founders Hall** or the **Agoura Hills/Calabasas Community Center**



CITYOFCALABASAS.COM/ELECTION2020

The Safe, Accessible and Preferred Voting Option in 2020

Beginning with the November 3, 2020 General Election all registered voters will be mailed a Vote by Mail ballot to ensure a safe and accessible voting option during the COVID-19 pandemic.

Mailing of Vote by Mail ballots in all elections begins 29 days prior to Election Day, October 5, 2020.

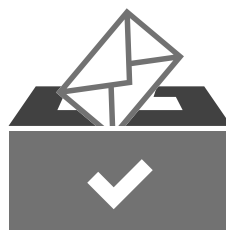
If ballots are postmarked by Election Day and received within 17 days, the Registrar Recorder's Office will process, verify and count that ballot.

How to Track your Ballot

Receive personalized text messages, emails and/or automated voice messages on your Vote by Mail ballot by subscribing to <https://california.ballottrax.net/voter>. This is a free service available to all registered voters that gives you updated information on where your ballot is and when you can expect to receive it.

24-Hour Vote by Mail Ballot Drop-off Location

Calabasas Civic Center
100 Civic Center Way



Vote by Mail is accessible and easier to use with many drop-off locations available across the County



**City of Calabasas
November 3, 2020
Election Vote Centers**



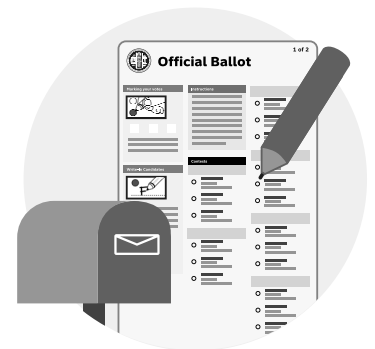
Facility	Site	Voting Period
Calabasas Founders Hall 200 Civic Center Way	Behind the Library	Oct. 30 - Nov. 3
Agoura Hills/Calabasas Community Center 27040 Malibu Hills Road	Agoura, Las Virgenes and Calabasas Rooms	Oct. 24 - Nov. 3

L.A. County will encourage voters to stay home and vote using their mail-in ballot. However, for some individuals it will still be preferable to vote in person. Wherever in-person voting is offered, we will follow the State and County’s public health and safety guidance to provide a safe voting environment.

***Vote Safely
at Home,
Make Your
Voice Heard!***

COVID-19 Information for Voting In-Person:

- Voters should wear a face covering while at the vote center or waiting in line.
- Face coverings and gloves will be available for voters if requested.
- Hand sanitizer will be provided upon entry and exit of the Vote Center. Hand sanitizer will also be available at key stations during the voting process.
- Social distancing will be enforced while waiting in line and throughout the check-in and voting process.
- ePollbooks and Ballot Marking devices will be sanitized after every voter.
- Voters will be encouraged to take measures to speed up their election process to limit their time in the Vote Center. This includes verifying voter registration in advance, using the Interactive Sample Ballot (ISB) to pre-mark selections, and bringing their Sample Ballot to speed up the voter check-in.
- Voters will be encouraged to take advantage of early voting and vote at off-peak times if possible.
- Curbside voting will continue to be available for voters who are unable to enter the Vote Center.



**FOR
MEMBER OF CITY COUNCIL**



SUSAN FREDERICKS-PLOUSSARD

Occupation: Dentist

Education and Qualifications:

I am running for City Council because the community of Calabasas is an extraordinary place in which to live, work, and play. I know I can help to preserve this outstanding city while still effectively leading us into a bright future. My extensive economic and health care expertise will help me to direct the community's efforts to navigate the current challenges and to arrive on the other side a stronger, more united Calabasas. I will provide independent, fresh perspectives and insist on accountability and transparency.

- Education

The global pandemic has put substantial pressure on our schools, educators, parents and children. We need to develop solutions that will not only support this critical infrastructure but also will lay the foundation for returning our children and teachers safely to the classroom.

- Preservation / Environment

I am dedicated to the preservation of the open spaces of Calabasas and always protecting the environment.

- Economy

I have a successful dental practice. For 11 years, I was also a volunteer Dentist/Clinic Director at MEND, delivering low cost dental care to the underserved. I also served on their Board for 8 years. Additionally, I have been a member of the Board of Trustees at West Hills Hospital since 2017 and of the UCLA School of Dentistry Board since 2013.

These experiences have given me a deep understanding of how businesses, people, and organizations operate and the ability to provide meaningful guidance. I understand the intricacies of balancing fluctuating financial situations and analyzing what is best for the organization. Honesty and thoughtful action win every time.

- Health and Safety

I am going to help Calabasas minimize the effects of the current pandemic. My Masters in Public Health program emphasized finance, policy, and management. I plan to work with other health experts on the best and safest way to reopen our schools and city. I cannot think of a more important time for the City to have this perspective.

My background has prepared me as a unique and qualified choice to provide leadership at this time.

My husband and I love Calabasas. We raised our children here and they attended the public schools. I am going to do everything I can to support, enhance, and improve our city.

On Tuesday, November 3rd, vote for Dr. Susan Fredericks-Ploussard for Calabasas City Council.

www.vote4drsusan.com

/s/ Susan Fredericks-Ploussard

**FOR
MEMBER OF CITY COUNCIL**



PETER KRAUT

AGE:53

Occupation: Engineer/Planning Commissioner

Education and Qualifications:

It's been an honor to serve the residents of Calabasas for the past four years on the Calabasas Planning Commission, currently as Vice-Chairman. Now, I'm ready for a larger role where I can have a greater impact on the stewardship of our city. As an engineer, I bring a problem solver's perspective and an innovative spirit. I'll be a positive change on our City Council.

If elected to City Council, I will:

Promote transparency in the City government.
Bring my civic and business experience to all Council matters.
Support managed growth while protecting the environment.
Continue to support our local schools.
Ensure that every voice is heard and considered before any vote.

My greatest accomplishment on the Planning Commission isn't a project or a vote. It's a change in attitude. I've maintained my promise to review the facts, listen to our community and carefully consider the community's opinions before every vote. I want to foster this same attitude in our City Council.

My wife Lesli and I have lived in Calabasas for 15 years. Our kids, Andrew and Rachel, attended our local public schools. Continuing and even increasing our support of Las Virgenes Unified School District is essential to the wellbeing of Calabasas.

For the past 19 years, I've owned and operated my own firm, South Coast Engineering Group, right here in Calabasas. In that role I create projections, establish budgets, form client-partnerships, write proposals, solve problems and manage employees. Bringing this experience to City Hall, I promise to curb wasteful spending and strengthen fiscal oversight.

My vision for our City is aligned with the values Calabasas residents hold dear. I strongly support preservation of our dedicated open space and its natural environment. To that end, I voted to deny approval of the West Village at Calabasas and will continue to enforce our Development Code and uphold our General Plan and Scenic Corridor Guidelines.

I have personally labored as a volunteer and project coach restoring native habitats along Stunt Road and improving trails at DeAnza Park as well as completing dozens of projects with neighboring properties of the National Park Service and the Mountains Restoration Trust. If elected to City Council, I am committed to restoring and improving all of our parks and trails.

I am asking for your vote to City Council. In partnership with the community I am committed to the betterment of our city. Together, we can make a positive change.

/s/ Peter Kraut



**FOR
MEMBER OF CITY COUNCIL**



DENNIS WASHBURN

Occupation: City of Calabasas Planning Commission Chairman

Education and Qualifications:

We have a dream. From 2020-2024 and beyond, I'd like your votes to work together to manifest those dreams. We began Incorporation of Calabasas and the 101 Cities in 1978. As Founding Mayor and Councilmember (1991-2011), Calabasans honored me with five terms to build our local governance, culture of creativity and economic+fiscal success over 30 years.

I asked the question at our 25th Anniversary, 4/25/2016: "What if there were no City of Calabasas?" It took generations to get home rule — one to make a city and one to become successful. We're 30 years into that dream and "changed the world." We've pioneered and built commUNITY in Calabasas. "Home Rule" changed our lives and helped build a city that loves its lands, its trees, its vistas, its places and its people. We built strong ideals and finances, changed laws and planned an even better future.

If there were no City of Calabasas, would we have hundreds of acres of parks and open space? Would we have a Civic Center and Calabasas Library? Would we have recreation and senior centers? Would our roads be scenic, our trees protected, our skies darkened for the stars, our air protected from poisons? Would our leaders work for the best in education, public safety, business and industry, ecology and stewardship, and services for our people? Would we be known around the world for values and ideas we're glad to share?

I hope you're proud of all we've done together as citizens of the Santa Monica Mountains. The National Recreation Area, chartered in 1978, gave us impetus to incorporate cities of our Regional Council of Governments. I've been blessed to serve as a founder, 20-year Councilmember and 4-term Mayor of Calabasas; founder and 4-term President of our COG; President of LA County's League of 88-Cities; 16-year SCAG Regional Council Member; 32-year member of the Resource Conservation District, Santa Monica Bay Restoration Commission, and other community building groups, because Calabasas voters persevered in asking the question "What if...?"

Where people need help after great storms, or world events and unprecedented global crises, we do what's needed for one another and the brighter future we dream for Calabasas.

Let's keep asking, what's next....?

(Browse for Dennis Washburn, or send ideas to re-electdennis@gmail.com)

/s/ Dennis Washburn

**FOR
MEMBER OF CITY COUNCIL**



ALICIA WEINTRAUB

AGE:43

Occupation: Mayor City of Calabasas

Education and Qualifications:

It has been an honor to serve the City of Calabasas as your Mayor and Councilmember for the past 5 years. I have worked to protect what is special about our way of life while safeguarding our hard-earned tax dollars, ensuring that Calabasas remains fiscally secure, enhancing public safety, and preserving open space. From seniors to young families, I have strived to make certain that the City addresses the needs of our residents.

During my term, we have had to deal with a series of once unimaginable events including disastrous fires, the current pandemic, and a harrowing economic shutdown. I am committed to making sure that Calabasas comes through these even stronger. I am proud of how we have responded to these emergencies and will continue to work around the clock to get the job done and keep our community safe.

As your Mayor, I helped form a regional alliance with other neighboring cities to help coordinate public safety, protect our environment, and strengthen our combined ability to improve first responder capabilities throughout the region. Public safety and emergency preparedness are issues that we continuously need to improve and focus our efforts.

Over the past five years, I have worked hard to make the City more transparent and responsive to residents. I have hosted numerous coffees for residents, sent a weekly Mayor's letter, and helped the City adopt a community outreach plan for new projects.

As a public policy advisor, I have used my professional expertise to protect Calabasas from onerous state mandates on housing and growth. If re-elected, I will continue to be proactive in maintaining the integrity of our neighborhoods, focus on fiscal responsibility, support our schools, enhance public safety, and advance plans for disaster preparedness.

With the economic consequences of the pandemic causing budget deficits for cities throughout our region, we were able to responsibly balance the budget without cutting public safety funding or compromising our City's commitment to serving our residents.

My family and I are pleased to call Calabasas home and to actively volunteer in our community.

I appreciate having the support of the entire City Council, former Mayors, Commissioners, LVUSD school board, and residents. Join us at www.electalicia.net for more information or call me at 818-426-0946 if you have any questions. On November 3, I would be honored to have your vote for City Council.

/s/ Alicia Weintraub



**FOR
LAS VIRGENES UNIFIED SCHOOL DISTRICT
BOARD MEMBER**



LINDA MENGES

Occupation: Incumbent

Education and Qualifications:

We moved here over twenty years ago because of the excellent reputation of LVUSD, where our six children received an outstanding education. I am thrilled to work with our excellent teachers and am committed to preserving and improving our ranking as a high-achieving school district.

I am proud of the past five years I have spent on the board and would like to continue my work in shaping and steering the direction of LVUSD during these unprecedented times. I am a great listener, a deep thinker and a level headed voice when representing LVUSD. Being able to work collaboratively with teachers and all stakeholders to find common ground where we can keep improving the Educational Opportunities for our students and the work environment for all LVUSD employees is very important to me.

In my role on the board, I have tried to maintain and expand good relations with our cities, agencies and legislators. My knowledge of the District and its varied programs has grown immensely during my first term on the board. I have the ability to remain objective and fair in my school board votes. I would be honored to have your support. please visit: www.lindamenges.com

/s/ Linda Menges

**FOR
LAS VIRGENES UNIFIED SCHOOL DISTRICT
BOARD MEMBER**



KATE VADEHRA

Occupation: Non-Profit Program Director

Education and Qualifications:

We are living in an unprecedented time, with a crisis in public health and in education. As a Pediatrician with 14 years of volunteer leadership in our schools, I bring a unique perspective that will be critical in guiding LVUSD. The health, safety, and education of all children has been my passion for 33 years. While faculty at USC, my clinical practice focused on an underserved high risk population. I was responsible for the supervision and instruction of residents and medical students. My pediatric training in disease process as well as the socio-emotional health of children will be a crucial asset to our schools.

When my children entered LVUSD, I channeled my energies into our schools. As PFC president at Round Meadow (1 year) and Calabasas High (3 years), I improved fiscal accountability and transparency, while funding new opportunities for students. I spearheaded campus improvements, including the shade canopy and computer lab at Round Meadow and the Media Center renovation at Calabasas. I initiated security and safety upgrades at CHS, such as locker repairs and security camera installation. I ran successful Donor Drives at A.C. Stelle and CHS and served on many school and district committees. I know how the district works and I have the ability to make positive changes.

Listening to student needs and improving communication between schools and the community has been a priority. This collaborative environment between students, parents, administration and staff has been key to creating a welcoming and thriving community. Educating about empathy, diversity and anti-bias is vital to students' growth and understanding of the world.

If elected I will work to:

- continue LVUSD excellence in education
- navigate the Covid-19 crisis
- recover and rebuild financially
- implement K-12 curriculum-based diversity programs
- improve safety and security measures
- expand career-related opportunities and mentorships
- support meaningful staff development and leadership

Now more than ever we need active and engaged leaders. I will bring a depth of medical knowledge and proven leadership to get things done that our schools need today. We will need to be brave, bold and work together to solve the complex challenges facing education.

I ask for your vote to further serve our children and community.

www.katevadehra.com

/s/ Kate Vadehra



**FOR
LAS VIRGENES UNIFIED SCHOOL DISTRICT
BOARD MEMBER**



KIYOMI KOWALSKI

Education and Qualifications:

Mom, Marine, Advocate

I am a mother of two students enrolled in LVUSD schools, a Marine Corp veteran, and a Juris Doctor committed to bettering our community. Like many, I moved here for our public schools. After spending time in the LVUSD on the A.E. Wright PFC and School-site Council, working on the Curriculum Council, and volunteering for the Measure V Bond Committee, I have learned the inner-workings of the district and how we educate our children. I also learned that, while LVUSD does many things right, we can do more. I've outlined three major focus areas when elected:

Relearning Education

The move to distance learning gives us an opportunity to pause and reassess how we educate our students. During this time, we should take a critical look at what is working and what could be improved, while exploring new methods of engaging with our students and families. We can then apply what we learn when our campuses re-open.

Community Inclusion

All members of our community must be represented and feel included in our education system. To meet this goal, we must commit ourselves to anti-racist education. We should offer our staff, administrators, and teachers anti-bias education as a regular part of their professional development, provide our students with a curriculum infused with multiple cultural perspectives, and attend to the unique mental health needs of marginalized students.

Fiscal Responsibility

Fiscal responsibility in these unprecedented times requires fiscal creativity. By leveraging community partnerships, we can mitigate budget shortfalls caused by COVID-19 without compromising the academic success for any of our students.

A New (But Experienced) Voice for the Community

I have always been committed to serving our community. Currently, I am a board member of LAW Project of Los Angeles, a non-profit that advocates for system-involved youth and families. I am also on the Board of Jewish Education at Valley Outreach Synagogue in Calabasas, where I recently started the Anti-racism Task Force. I will bring all that I have learned as a community builder to our schools.

I am a new voice who will offer a unique perspective—but I am not alone. I am endorsed by every sitting member of the LVUSD School Board, Mayor Alicia Weintraub, Councilmember Mary Sue Mauer, all of the mayors and most city council members across our cities. Follow me on Facebook, Instagram, and Twitter @Kowalski4LVUSD.

Join us in Building The Future Together - www.KiyomiKowalski.com

/s/ Kiyomi Kowalski



**ORDINANCE NO. 2020-
AN ORDINANCE OF THE CITY OF CALABASAS, CALIFORNIA
ADDING ARTICLE 7 TO TITLE 8, CHAPTER 1 OF THE CALABASAS
MUNICIPAL CODE TO ESTABLISH A GENERAL BUSINESS LICENSE
TAX ON CANNABIS BUSINESS ACTIVITY.**

WHEREAS, California voters approved Proposition 215 (Health & Safety Code Section 11362.5), entitled the Compassionate Use Act (CUA), in 1996, which exempts patients and their primary caregivers from criminal prosecution or sanctions under H&S Code Sections 11357 and 11358 for qualified use and cultivation of medical cannabis; and

WHEREAS, the California Legislature passed Senate Bill 420 (H&S Code Sections 11362.7 et seq.) in 2003 to create the Medical Marijuana Program (MMPA), which established a voluntary program for the issuance of medical cannabis identification cards for qualified patients, set limits on the amount of cannabis any individual could possess, and provided an exemption from state criminal liability for persons “who associate within the State of California in order to collectively or cooperatively cultivate marijuana for medical purposes”; and

WHEREAS, the Control, Regulate and Tax Adult Use of Marijuana Act (“AUMA”) was passed by California voters on November 8, 2016, as Proposition 64; and

WHEREAS, many of the AUMA’s provisions took effect on November 9, 2016; and

WHEREAS, among other effects, the AUMA authorizes the adult use of cannabis by persons aged 21 years or older, and regulates personal and commercial activities related to adult cannabis use; and

WHEREAS, on June 27, 2017, the Governor signed into law Senate Bill 94 creating a single regulatory mechanism for both medical and adult use cannabis — the “Medicinal and Adult Use Cannabis Regulation and Safety Act” (MAUCRSA). Under MAUCRSA, local governments retain broad authority over most cannabis activity and businesses; and

WHEREAS, the City has no local tax on cannabis business operations; and

WHEREAS, AUMA and MAUCRSA do not preempt local taxation of cannabis operations; and

WHEREAS, this ordinance proposes such a tax on the terms presented for consideration by the voters;

WHEREAS, the City Council desires that revenue generated from this cannabis tax be spent for general City purposes; and

WHEREAS, this cannabis tax is imposed to raise revenue and not for regulation; and

WHEREAS, this cannabis tax does not modify the City’s existing prohibition against cannabis businesses operating in the City under Calabasas Municipal Code Sections 8.13.030 and 17.12.125;

WHEREAS, this ordinance is intended to ensure a cannabis tax is in place in the event that the state requires the City to allow cannabis businesses.

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

SECTION 1. Findings. The People of the City of Calabasas hereby determine that the foregoing findings are true and correct, and incorporate them herein by reference.

SECTION 2. Code Amendment. The Calabasas Municipal Code is hereby amended to add Article 7, Cannabis Business General Tax to Title 3, Chapter 56 as set forth below, enacting a general tax on the privilege of conducting business relating to cannabis in the City of Calabasas.

Section 3.56 Cannabis Business General Tax

Sections

3.56.010	Title.
3.56.020	Effective Date.
3.56.030	Purpose.
3.56.040	Definitions.
3.56.050	Cannabis Business Tax.
3.56.060	Registration of Cannabis Businesses.
3.56.070	Payment Obligation.
3.56.080	Tax Payment Does Not Authorize Activity.
3.56.090	Cannabis Tax is Not a Sales Tax.
3.56.100	Amendments, Rate Adjustments, and Administration.
3.56.110	Returns and Remittances.
3.56.120	Failure to Pay Timely.
3.56.130	Refunds.
3.56.140	Enforcement.
3.56.150	Successor and Assignee Responsibility.
3.56.160	Debts, Deficiencies, and Assessments.
3.56.170	Apportionment.

Section 3.56.010. Title.

- (a) This ordinance shall be known as the “Cannabis Business Tax Ordinance.”

Section 3.56.020. Effective Date.

- (a) This ordinance shall take effect ten days after the certification of its approval by a simple majority of the City’s voters at a regularly scheduled general election, pursuant to California Constitution, Article XIII C, Section 2, subdivision (c).

Section 3.56.030. Purpose.

- (a) This ordinance is intended to achieve the following purposes, among others, and shall be interpreted to accomplish such purposes:
 - (1) Impose a tax on the privilege of conducting the following activities within the City’s jurisdiction: transporting, dispensing, manufacturing, producing, processing, preparing, storing, testing, providing, donating, selling, or delivering, or distributing cannabis, cannabis products, cannabis accessories, or cannabinoid preparations delivering, or distributing cannabis, cannabis products, cannabis accessories, or cannabinoid preparations commercial cannabis businesses in the City of Calabasas, under the Control, Regulate and Tax Adult Use of Marijuana Act and the Medicinal and Adult Use Cannabis Regulation and Safety Act (California Business and Professions Code Section 26000, et seq.), as they now exist or may be amended from time to time, and local law, whether or not conducted in compliance with such laws;
 - (2) Impose a general tax that generates revenue that may be used by the City for any lawful purpose, including, but not limited to, general City services, public safety, road and transportation purposes, parks and recreation purposes, and other City services;
 - (3) Specify the type of tax and rate of tax to be levied and the method of collection, and general fund purposes; and
 - (4) Comply with all requirements for imposition of a general tax.

(b) This chapter is enacted solely to raise revenue and not for regulation. It is not a sales and use tax, a tax upon income, a transient occupancy tax, utility user tax, or a tax upon real property, and does not change any obligations under those taxes. It shall apply to all persons engaged in cannabis businesses in the City. The tax imposed by this chapter is a general tax under Articles XIII A and XIII C of the California Constitution.

(c) This chapter does not authorize the conduct of any business or activity in the City but provides for the taxation of such businesses or activities as they occur. Neither the imposition of such tax by the City nor the payment of such tax by the taxpayer shall imply that the activity being taxed is lawful. This chapter shall apply to each cannabis business in the City, whether or not such business has a permit issued pursuant to the City of Calabasas Municipal Code.

Section 3.56.040. Definitions.

(a) “Adult use” of cannabis or cannabinoid preparations means the use permitted by Section 11362.1 of the California Health & Safety Code.

(b) “Cannabis” means all parts of the plant *Cannabis sativa* L., whether growing or not; the seeds thereof; the resin extracted from any part thereof; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. “Cannabis” does not include:

- (1) Industrial hemp, as defined in Section 11018.5 of the California Health & Safety Code; or
- (2) The weight of any other ingredient combined with cannabis to prepare topical or oral administrations, food, drink, or other products.

(c) “Cannabis, adult use” means cannabis or cannabis products intended to be sold for use by adults 21 years of age and over who do not possess a physician’s recommendation for the use of cannabis issued in accordance with the Compassionate Use Act of 1996 (California Health & Safety Code; § 11362.5).

(d) “Cannabis accessories” is defined as that term as defined in California Health & Safety Code Section 11018.2.

(e) “Cannabis business” means any business that conducts any, all, or a portion of the following activities: transporting, dispensing, manufacturing, producing, processing, preparing, storing, testing, providing, donating, selling, retailing, delivering, or distributing cannabis, cannabis products, cannabis accessories, or cannabinoid preparations by commercial cannabis businesses, in the City of Calabasas, under the Control, Regulate and Tax Adult Use of Marijuana Act and the Medicinal and Adult Use Cannabis Regulation and Safety Act (California Business and Professions Code Section 26000, et seq.), as they now exist or may be amended from time to time, and local law, whether or not conducted in compliance with such laws.

(f) “Cannabinoid preparations” means cannabis that has undergone a process whereby the plant material has been transformed into a concentrate, including but not limited to concentrated cannabis, or an edible or topical product containing cannabis or concentrated cannabis and other ingredients.

(g) “Delivery” or “delivering” means the commercial transfer of cannabis or cannabinoid preparations to a customer and is a component of retail commercial cannabis



activity. "Delivery" also includes the use by a retailer of any technology platform owned and controlled by the retailer or independently licensed under California law that enables customers to arrange for or facilitate the commercial transfer by a licensed retailer of cannabis or cannabinoid preparations.

(h) "Gross receipts" means the following: (1) the total amount of consideration actually received or receivable from all sales; (2) the total amount of compensation actually received or receivable for the performance of any act or service, of whatever nature, for which a charge is imposed or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise; (3) any and all rents, royalties, fees, commissions, or dividends received or receivable, and (4) gains realized from trading in stocks or bonds, however designated. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or nature, without any deduction or setoff therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever except the following shall be excluded therefrom:

1. Credit allowed on property accepted as part of the purchase price and which property may later be sold, at which time the sales price shall be included as "gross receipts";
2. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
3. Such part of the sale price of property returned by purchasers upon rescission of a contract of sale as is refunded either in cash or by credit;
4. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded;
5. Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected, provided the agent or trustee has furnished the administrator with the names and addresses of the others and the amounts paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustee;
6. Receipts from investments where the holder of the investment receives only interest and/or dividends, royalties, annuities, and gains from the sale or exchange of stock or securities solely for a person's own account, not derived in the ordinary course of business;
7. Receipts derived from the occasional sale of used, obsolete, or surplus trade fixtures, machinery, or other equipment used by the taxpayer in the regular course of the taxpayer's business;
8. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible, provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;
9. Transactions between a partnership and its partners;
10. Transactions between a limited liability company and its member(s), provided the limited liability company has elected to file as a Subchapter K entity under the Internal Revenue Code and that such transaction(s) shall be treated the same as between a partnership and its partner(s) as specified in Subsection 10., above; and
11. Receipts from services or sales in transaction between affiliated corporations; an affiliated corporation is defined as a corporation:

- a. Which owns at least eighty percent of the voting and non-voting stock of such other corporation; or
- b. The voting and non-voting stock of which is owned at least eighty percent by such other corporation with which such transaction is had; or
- c. At least eighty percent of the voting and non-voting stock of which is owned by a common parent corporation which also has such ownership of the corporation with which such transaction is had.

As to any person engaged in the business of manufacturing or processing any goods, wares, merchandise, article or commodity at a fixed place of business within the City which does not generate gross receipts as defined herein within the City, gross receipts shall be deemed to include the total of all expenses incurred in the manufacturing or processing of such goods at the business location within the City for payroll, utilities, depreciation, and/or rent. As to any person engaged in the business of operating an administrative headquarters at a fixed place of business within the City who does not have gross receipts as defined herein within the City, gross receipts shall be deemed to include the total gross payroll of all persons employed at such administrative headquarters.

Notwithstanding the foregoing, for any cannabis microbusiness, which conduct cannabis manufacturing, distribution, and retail activities, the gross receipts of such business shall include the gross receipts earned at each of the three stages of the cannabis microbusiness activities, including the gross receipts earned or which would be earned upon the value of cannabis manufactured by the cannabis microbusiness, the gross receipts earned or which would be earned upon the value of cannabis distributed by the cannabis microbusiness, and the gross receipts earned or which would be earned upon the value of cannabis sold by the cannabis microbusiness; whether or not, for each stage of the cannabis microbusiness, the product of the cannabis manufacturing, distribution, and retail activities is sold or transferred from the cannabis microbusiness.

(i) "Medical use" of cannabis or cannabinoid preparations means the use permitted by the Compassionate Use Act (California Health & Safety Code, § 11362.5) and the Medical Marijuana Program Act (California Health & Safety Code, § 11362.7 et seq.).

(j) "Person" includes any individual, firm, co-partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular.

(k) "Primary Caregiver" is defined as that term is defined in California Health & Safety Code Section 11362.7, subdivision (d).

(l) "Qualified Patient" means a seriously ill person who obtains a written recommendation from a physician licensed to practice medicine in the State of California to use cannabis for personal medical purposes. In addition, persons currently under the care of a physician for a "serious medical condition" as that term is defined in California Health & Safety Code Section 11362.7, subdivision (h) are presumed to be "qualified patients."

(m) "Manufacture" means the production, preparation, or compounding of cannabis products, including extraction processes, infusion processes, the packaging or repackaging of manufactured cannabis or cannabis products, and labeling or relabeling the packages of manufactured cannabis or cannabis product.

(n) A "manufacturing" or "manufacturing operation" means all aspects of the manufacture, extraction and/or infusion processes, including processing, preparing, holding, storing, packaging, or labeling of cannabis products. "Manufacturing" shall also include any processing, preparing, holding, or storing of components and ingredients.

(o) A "volatile solvent" shall mean any solvent that is or produces a flammable gas or vapor that, when present in the air in sufficient quantities, will create explosive or ignitable mixtures.

(p) A "non-volatile solvent" shall mean any solvent used in the extraction process that is not a volatile solvent, including carbon dioxide.

(q) A "microbusiness" shall mean any commercial adult use cannabis business that engages in commercial manufacturing, distribution, and retail sales of cannabis for adult use and medical purposes.

(r) Any term defined in this Section also means the very term as defined in the California Business & Professions Code or the California Health & Safety Code, unless otherwise specified.

Section 3.56.050. Cannabis Business General Tax.

(a) There is hereby imposed on every cannabis business in the City an annual tax at a rate to be established from time to time by resolution of the City Council. The tax for all cannabis businesses shall be imposed with respect to the gross receipts of such businesses up to a maximum of ten percent (10%), of the business' gross receipts. The tax imposed under this Section shall be due and payable as provided in Section 3.56.120.

(b) The City Council may by resolution, in its discretion, implement a tax rate lower than the maximum rate established in subsection (a) of this section for all persons engaged in a cannabis business in the City, or establish differing tax rates for each of different categories of cannabis business activities. The City Council may, by resolution, also decrease or increase any such tax rate from time to time, provided that the tax rate shall not, at any time, be above the maximum tax rates established in subsection (a) of this section.

(c) All gross receipts earned from transporting, dispensing, manufacturing, producing, processing, preparing, storing, testing, providing, donating, selling, retailing, delivering, or distributing cannabis, cannabis products, cannabis accessories, or cannabinoid preparations by commercial cannabis businesses, in the City of Calabasas, to an authorized medical cannabis patient or authorized medical cannabis patient's designated primary caregiver who possesses a county-issued medical cannabis identification card issued and valid under the provisions of Health & Safety Code Section 11362.71, et seq. shall be exempt from taxation under this chapter.

Section 3.56.060. Registration of Cannabis Business.

(a) All persons engaging in a cannabis business, whether an existing, newly-established or acquired business, shall register with the City Manager's office by the later of (i) 30 days of commencing operation or (ii) by the effective date of the ordinance adding this section to the Calabasas Municipal Code and shall annually renew such registration no less frequently than one calendar year after the date of the most recent registration. In registering, such persons shall furnish to the City Manager a sworn statement, upon a form provided by the City Manager, setting forth the following information:

- (1) The name of the business;
- (2) The names and addresses of each owner;
- (3) The nature or kind of all business activity to be conducted;
- (4) The place or places where such business is to be carried on; and
- (5) Any further information which the City Manager may require.

(b) Registrants shall pay an annual registration fee in an amount established from time to time by ordinance or resolution of the City Council to recover the City's costs to implement the taxes imposed under this chapter, the registration requirement of this section, and the other provisions of this chapter. As a regulatory fee, such fee shall be limited to the City's reasonable regulatory costs.

(c) The tax registration certificate required, and any additional license required under this Code may constitute a single document.



Section 3.56.070. Payment Obligation.

All taxpayers subject to a tax under this chapter shall pay that tax regardless of any rebate, exemption, incentive, or other reduction set forth elsewhere in this Code, except as required by state or federal law. Failure to pay such a tax shall be subject to penalties, interest charges, and assessments as provided in this chapter and the City may use any or all other code enforcement remedies available at law or in equity. No provision of this Code shall be interpreted to reduce a tax rate established under this chapter or otherwise reduce the taxes paid hereunder unless the provision specifically expresses that reduction.

Section 3.56.080. Tax Payment Does Not Authorize Activity.

The payment of a tax imposed under this chapter shall not be construed to authorize the conduct or continuance of any illegal business or of a legal business in an illegal manner. Nothing in this chapter authorizes or implies the lawfulness of any activity connected with the distribution or possession of cannabis unless otherwise authorized and allowed in strict and full conformance with this Code, including without limitation the provisions of Title 8, Chapter 13. Nothing in this chapter shall be applied or construed as authorizing the sale, cultivation (including nurseries), transportation, distribution, manufacture, compounding, conversion, processing, preparation, testing, storage, packaging, delivery and sale (wholesale and/or retail sales) of cannabis, cannabis products, or any accessories for the use of recreational cannabis or cannabis products.

Section 3.56.090 Cannabis Tax is Not a Sales Tax.

The taxes provided for under this chapter are excise taxes on the privilege of conducting a cannabis business in the City and legally incident on those engaged in such business. They are not sales or use taxes and shall not be calculated or assessed as such. Nevertheless, at the option of the taxpayer, the tax may be separately identified on invoices, receipts and other evidences of transactions.

Section 3.56.100. Amendments, Rate Adjustments, and Administration.

(a) The voters of the City of Calabasas approved this chapter. Any amendment to this chapter to increase the taxes above the maximum rate provided in Section 3.56.050 requires further voter approval. The voters authorize the City Council to set the tax rates at or below the maximum rate or rates for differing categories of cannabis businesses, or otherwise to amend, modify, change, or revise any other provision of this chapter as the City Council deems in the best interest of the City. In addition, the City Council may establish exemptions, incentives, or other reductions, and penalties and interest charges or assessments for failure to pay the tax when due, as otherwise allowed by the City's Municipal Code and California law.

(b) The City Manager, in consultation with the Chief Financial Officer and City Attorney, may adopt administrative policies to promulgate rules, regulations, and procedures to implement and administer this chapter to ensure the efficient and timely collection of the taxes imposed by this chapter, including without limitation, formulation and implementation of penalties and interest to be assessed for failure to pay the taxes as provided. Such policies shall be: (i) effective upon the date specified in the policy; (ii) signed by the City Manager and City Attorney; and (iii) be made publicly available through the City Clerk.

(c) The City shall annually audit the cannabis taxes imposed by this chapter to verify that tax revenues have been properly collected and expended in accordance with the law.

(d) Pursuant to California Constitution, Article XIII B, the appropriation limit for the City is increased to the maximum extent over the maximum period of time allowed under law consistent with the revenues generated by the taxes and fees imposed by this chapter.

Section 3.56.110. Returns and Remittances.

(a) The taxes imposed by this chapter shall be due and payable as follows:

(1) Each cannabis business owing tax under this chapter shall provide a tax return to the City Manager within thirty days following the last day of the month stating the tax owed for that month, and the basis of its calculation. The taxpayer shall remit the tax owed to the City Manager when the return is due whether or not a return is filed as required.

(2) All tax returns shall be completed on forms provided by the City Manager.

(3) Tax returns and payments for all outstanding taxes, fees, penalties and interest owed the City are immediately due upon cessation of business for any reason.

(b) Whenever any payment, statement, report, request or other communication is received by the City Manager after the time prescribed by this section for its receipt but is in an envelope postmarked on or before the date prescribed by this section for its receipt, the City Manager shall regard such payment, statement, report, request, or other communication as timely. If the due date falls on Saturday, Sunday, or a City holiday, the due date shall be the last earlier business day on which City Hall is open to the public.

(c) Unless otherwise specifically provided by this chapter, the taxes imposed by this chapter shall be deemed delinquent if not paid on or before the due date specified in subsection (a) of this section.

(d) The City Manager need not send a delinquency or other notice or bill to any person subject to a tax or fee imposed by this chapter and failure to send such notice or bill shall not affect the validity of any tax, fee, interest or penalty due under this chapter.

3.56.120. Failure to Pay Timely.

(a) Any person who fails or refuses to pay any tax or fee imposed by this chapter when due shall pay penalties and interest as follows:

(1) A penalty equal to ten (10%) of the tax or fee, in addition to the amount of the tax; and

(2) An additional penalty equal to twenty-five percent (25%) of the amount of the tax or fee if unpaid for more than a month beyond the due date; and

(3) Interest charges on the amount of any and all unpaid taxes, fees, or penalties at the rate of one percent interest per month from the date due until paid. Interest shall be applied at the rate of one percent per month on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.

(b) If a check is submitted in payment of a tax or fee and is returned unpaid by the bank upon which drawn, and the check is not redeemed before the due date, the taxpayer will be liable for the tax or fee due plus penalties and interest as provided for in this section plus any amount allowed under state law for the returned check.

(c) The tax due shall be that amount due and payable from the latter of (i) the effective date of the taxes under this chapter as determined by resolution of the City Council or (ii) the first date on which the cannabis business first operated in the City.

(d) The City Manager may waive some or all of the penalties imposed by this section as to any person if:

(1) The person provides evidence satisfactory to the City Manager that failure to pay timely was due to circumstances beyond the control of the person and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, and the person paid the delinquent tax or fee and accrued interest owed the City upon applying for a waiver.

(2) A waiver authorized by this subsection shall not apply to the tax, fee, or interest and may be granted only once during any 24-month period.

Section 3.56.130. Refunds.

(a) No refund shall be made of any tax collected pursuant to this chapter, except as provided in this section.

(b) No refund of any tax collected pursuant to this chapter shall be made because of the discontinuation, dissolution, or other termination of a cannabis business.

(c) Any person entitled to a refund of sums paid under this chapter may elect to have such refund applied as a credit against future obligations under this chapter.

(d) Whenever any tax, fee, penalty, or interest under this chapter has been overpaid, paid more than once, or has been erroneously or illegally collected or received by the City, such amount shall be refunded to the person who paid the tax upon a timely written claim for refund filed with the City Manager.

(e) The City Manager may examine and audit all the books and business records of the claimant to determine eligibility to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of the claimant's books and business records.

(f) A sum erroneously paid under this chapter due to an error of the City shall be refunded to the claimant in full upon a timely claim. If an error is attributable to the claimant, the City may retain an amount established by ordinance or resolution of the City Council from time to time in an amount sufficient to recover the City's cost to process the claim and refund the balance.

(g) The City Manager shall initiate a refund of any sum overpaid or erroneously collected under this chapter whenever the overpayment or erroneous collection is disclosed by a City audit for the period of time unprotected by the duty to file a timely claim under the Government Claims Act.

Section 3.56.140. Enforcement.

(a) The City Manager shall enforce this chapter.

(b) The City Manager may audit and examine all business locations, books and records of cannabis businesses, including both state and federal income tax returns, California sales tax returns, or other evidence documenting the gross receipts of a cannabis business to ascertain any tax due under this chapter and to verify any returns or other information any person submits to the City under this chapter. If a cannabis business, after written demand by the City Manager, refuses to make available for audit, examination or verification such locations, books, and records as the City Manager requests, the City Manager may, after full consideration of all such information as is available make an assessment of the tax or fee due and demand payment from the tax- or fee-payer, together with any penalties and interest due for late payment.



(c) The conviction and punishment of any person for failure to pay a sum required under this chapter shall not excuse or exempt such person from any civil action for the debt. No civil action shall prevent a criminal prosecution for any violation of this chapter or of any state law requiring the payment of all taxes. No election of remedies shall apply to the enforcement of this chapter or any other provision of this Code and the City may pursue one or more remedies in its discretion provided only that no double recovery shall be permitted.

(d) Any person violating any of the provisions of this chapter or any regulation or rule adopted pursuant to it, or knowingly or intentionally misrepresenting any material fact to the City in procuring a certificate or document from the City under this chapter, or under this Code, shall be deemed guilty of a misdemeanor unless the City Attorney, in his or her discretion, elects to prosecute it as an infraction.

(e) In addition to the penalty imposed for a failure to timely pay any tax or fee imposed by this chapter, pursuant to Chapter 1.17, the City Manager shall have the discretion to issue an administrative citation with respect to said failure and impose an administrative fine in the amount of \$2,000 for each month that any payment of tax is overdue. Each cannabis business subject to any such administrative citation and fine shall have the opportunity to appeal same pursuant to the process set forth in Title 8 of this Code.

(f) In the event that any appeal as to an administrative citation and fine pursuant to Chapter 1.17, or any other action in relation thereto takes place, the City shall be entitled to recover its attorneys' fees and administrative costs incurred unless the appeal in question is granted, or the cannabis business initiating any other action is the prevailing party.

Section 3.56.150 Successor and Assignee Responsibility.

(a) If any person, while liable for any amount under this chapter, sells, assigns or otherwise transfers half or more of a taxed cannabis business, whether voluntarily or involuntarily, the person's successor, assignee or other transferee, or other person or entity obtaining ownership or control of the business ("transferee") shall pay that amount when due. A transferee shall notify the City Manager of a transfer 30 days before the transfer date; or if the agreement to sell, transfer, or otherwise dispose of the business is made less than 30 days before the date of transfer, on the first day the City is open for business after the transfer.

(b) A transferee shall be deemed to have satisfied an unpaid liability if the transferee complies with the requirements of California Revenue and Taxation Code Section 7283.5 and this section by withholding from the purchase price, for the benefit of the City, an amount sufficient to cover the liability, or by otherwise paying the liability and obtaining from the City Manager a "Tax Clearance Certificate" showing that all outstanding liability has been paid through the date of transfer.

(c) Within 90 days of receiving a written request from a transferee, the City Manager may issue a "Tax Clearance Certificate" stating either the amount due as to the business under this chapter or stating that there is no liability due for the business through a stated date. The City Manager may also request financial records from the transferor to audit the amount due under this chapter. The City Manager shall issue a tax clearance certificate within 30 days of completing the audit, stating any amount owed, unless the City Manager determines the records provided for audit are insufficient to determine whether taxes, fees, penalties and/or interest are due and in what amounts. If so, the City Manager may rely on available information to estimate any amount due and shall issue a tax clearance certificate stating that amount. A written application for an appeal hearing on the amount assessed on a tax clearance certificate must be made within 10 days after the City Manager serves or mails the certificate. The appeal provision of Title 8 of this Code shall apply. If a timely application for a hearing is not made, the tax clearance certificate shall serve as conclusive evidence of the liability under this chapter associated with the business through the date stated on the certificate.

Section 3.56.160. Debts, Deficiencies, and Assessments.

(a) The amount of any tax, fee, penalties, and interest imposed by this chapter shall be deemed a debt to the City and any person operating a cannabis business without first having procured a business license(s) and paid all requisite business license taxes, as provided in this Chapter and Titles 6 and 8 shall be liable in an action in the name of the City in any court of competent jurisdiction for the amount due.

(b) If no return or statement is timely filed, or if the City Manager is not satisfied that any return or other statement filed under this chapter is correct, or that the amount due is correctly computed, the City Manager may determine that amount and make a deficiency determination upon available information. The City Manager may make one or more deficiency determinations for a period or periods. When a person discontinues engaging in a taxed business, the City Manager may make a deficiency determination at any time within three years thereafter as to any liability arising from engaging in such business whether or not a deficiency determination is issued before the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned as are notices of assessment under subsections (b), (c), and (d) of this section.

(c) Under any of the following circumstances, the City Manager may make and give notice of an assessment of taxes, fees, penalties and interest owed under this chapter:

(1) If the person has not filed any statement or return required by this chapter;

(2) If the person has not paid any tax, fee, penalty or interest due under this Ordinance;

(3) If the person has not, after demand by the City Manager, filed a corrected statement or return, or adequate substantiation of the information contained in a statement or return previously filed, or paid any additional amount due under this chapter;

(4) If the City Manager determines nonpayment of any amount due under this chapter or Titles 6 or 8 is due to fraud, a penalty of twenty-five percent (25%) of the amount of otherwise due shall be added thereto in addition to penalties and interest otherwise stated in this chapter.

(5) The notice of assessment shall separately set forth any amount the City Manager knows or estimates to be due under this chapter, including any penalties or interest accrued to the date of the notice.

(6) A notice of assessment shall be served upon the tax- or fee-payer either by personal service or by a deposit in the United States mail, postage prepaid, addressed to the address appearing on the cannabis business tax registration certificate, City cannabis license issued under this Code, or such other address as he or she may provide the City Manager in writing for notices under this chapter; or, should the person have no business tax certificate issued and no address provided to the City Manager for such purpose, then to such person's last known address. Service by mail is complete upon deposit in the United States mail as provided in this paragraph.

(d) Within 10 days after service of a notice of assessment, the tax- or fee-payer may apply in writing to the City Manager for a hearing on the assessment. If no timely application for a hearing is made, the amount assessed shall be final and conclusive. Within 30 days of the receipt of an application for hearing, the City Manager shall cause the matter to be set for hearing. The City Manager shall give notice of such hearing to the person requesting it not later than five days before the hearing. At such hearing, the applicant may appear and offer evidence why the assessment should not be confirmed. After such hearing, the City Manager shall determine the amount due under this chapter and shall give written notice to the person as prescribed in this chapter for giving notice of assessment. That decision is final as to the City, but either the City or the applicant may seek judicial review as provided by California Code of Civil Procedure section 1094.5.

Section 3.56.170. Apportionment.

(a) No tax imposed by this chapter shall be applied to occasion an undue burden upon interstate commerce or violate the equal protection and due process clauses of the Constitutions of the United States or the State of California.

(b) If any case where a business tax imposed under this chapter is believed by a taxpayer to place an undue burden upon interstate commerce or violate such constitutional clauses, the taxpayer may apply to the City Manager for an adjustment of the tax. It shall be the taxpayer's obligation to request in writing for an adjustment within one year after the date of payment of the tax. If the taxpayer does not request in writing within one year from the date of payment, then the taxpayer shall be conclusively deemed to have waived any adjustment for that year and all prior years.

(c) The taxpayer shall, by sworn statement and supporting testimony, show the method of business and the gross volume of business and such other information as the City Manager may deem necessary to determine the extent, if any, of such undue burden or violation. The City Manager shall then conduct an investigation and shall fix as the tax for the taxpayer an amount that is reasonable and nondiscriminatory, or if the tax has already been paid, shall order a refund of the amount over and above the tax so fixed. In fixing the tax to be charged, the City Manager shall have the power to base the tax upon a percentage of gross receipts or any other measure which will assure that the tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the tax as prescribed by this chapter.

(d) Should the City Manager determine the gross receipt measure of tax to be the proper basis, the City Manager may require the taxpayer to submit a sworn statement of the gross receipts and pay the amount of tax as determined by the City Manager.

SECTION 3. Amendment. To the extent authorized by Article XIII C of the California Constitution, this Ordinance may be amended by the City Council without a vote of the People. Voter approval is required for any amendment that would increase, within the meaning of Government Code section 53750(h), the tax rates beyond the maximum rates authorized by this Ordinance.

SECTION 4. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby. The People hereby declare that they would have adopted this Ordinance and each portion thereof regardless of the fact that an invalid portion or portions may have been present in the Ordinance.

SECTION 5. CEQA. This measure to be submitted to the voters adopts a general tax to help compensate the City for the increased burden on law enforcement and public safety response due to the security issues created by commercial cannabis activity in the City, to raise revenue for public safety, road and transportation purposes, parks and recreation, and other general City services. As such, under CEQA Guidelines section 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant impact on the environment. Therefore, under CEQA Guidelines section 15060, review under CEQA is not required.



SECTION 6. Effective Date. This Ordinance relates to the levying and collecting of the City's cannabis tax and shall not take effect until ten days after the certification of its approval by a majority vote of the electorate voting at the general election to be held on November 3, 2020 under Elections Code sections 9217 and 9222.

SECTION 7. Certification; Publication. Upon approval by the voters, the City Clerk shall certify to the passage and adoption of this Ordinance and shall cause it to be published according to law.

PASSED, APPROVED AND ADOPTED this _ day of _ 2020.

Mayor

ATTEST:

APPROVED AS TO FORM:

Maricela Hernandez, MMC, CPMC
City Clerk

Scott H. Howard
Colantuono, Highsmith & Whatley
City Attorney

**IMPARTIAL ANALYSIS
CITY OF CALABASAS
2020 CANNABIS TAX MEASURE
MEASURE C**

Summary: If approved by voters, this measure will enact a tax on the gross receipts of cannabis businesses operating in the City of Calabasas. Calabasas prohibits cannabis businesses from locating within the City. This measure will not change the existing cannabis businesses prohibition. Instead, the tax will apply immediately to any cannabis deliveries into Calabasas and will apply to other cannabis businesses if the City Council or state decide in the future to allow other cannabis businesses to operate in the City.

Background: In 2016, California voters approved Proposition 64 legalizing adult-use cannabis and allowing cities to prohibit or regulate cannabis businesses. Proposition 64 and state law impose sales and other taxes on medical and recreational cannabis. Cities may, with voter approval, tax cannabis businesses.

The Measure: If approved, this measure imposes a tax on cannabis businesses in the City – both delivery services operating in the City and any future dispensaries or other cannabis businesses if ever allowed to operate in the City.

The proposed tax requires approval by City's voters. If approved, any commercial cannabis businesses would pay a maximum tax of up to ten percent (10%) of their yearly gross receipts (all money received), until the voters decide otherwise. The City Council can set the tax rates at or below the ten percent maximum tax rate.

This is a general tax to raise revenue for City services, including public safety, roads and transportation, parks and recreation, and other general services for residents and community members. All expenditures will be reviewed and approved by the City Council. All revenues will be subject to annual independent audits. The City expects the cannabis tax measure will initially raise approximately \$10,000 per year from taxes on deliveries into the City. If the City's voters, the City Council, or the state ever allow commercial cannabis dispensaries and other businesses to operate in the City, then the City estimates increased revenue of up to \$300,000 per dispensary per year.

Yes/No Statement: A "yes" vote supports imposing the tax. A "no" vote opposes it. A simple majority of votes cast (50% plus 1) will approve or defeat the measure.

Scott H. Howard
August 13, 2020
City Attorney, City of Calabasas



**Argument in Favor of Measure C
(Cannabis/Marijuana Tax)**

Dear Fellow Calabasas Voters:

Please vote **YES on Measure C** to maintain Calabasas' long-term financial stability without taxing residents or property owners in our city.

In 2016, Calabasas residents voted overwhelmingly in support of Proposition 64 which legalized the use of recreational cannabis (marijuana) in California.

While cannabis sales are currently prohibited in Calabasas, there are proposals pending in Sacramento which could require the City to allow cannabis sales. That's why the City Council voted unanimously to ask Calabasas voters to tax cannabis sales should they ever be allowed. Measure C will not approve or allow for dispensaries to open in Calabasas.

YES on Measure C simply permits the City to collect a tax from cannabis businesses should they ever be allowed to operate in our community. By acting now, we will have a tax in place should cannabis sales later be approved or forced upon us in Calabasas.

YES on Measure C ensures the commercial cannabis industry will pay its fair share for the services we all expect and deserve.

YES on Measure C will not tax medical patients using cannabis.

The tax revenue generated by Measure C will be used for important general services, including enhancing public safety, and funding health, education, open space and homeless initiatives.

Please join us in voting **YES on Measure C** to continue to plan for the City of Calabasas' financial stability well into the future.

For information about Measure C, visit www.cityofcalabasas.com

Sincerely,

Your Calabasas City Council Budget Liaisons

Fred Gaines
Calabasas City Councilmember (Mayor 2013-2014 and 2017-2018)

David J. Shapiro
Calabasas City Councilmember (Mayor 2014-2015 and 2018-2019)



SAMPLE BALLOT

VOTE BY MAIL BALLOT

CALABASAS CITY GENERAL MUNICIPAL ELECTION Member of the City Council

Vote For No More Than **TWO**

**SUSAN
FREDERICKS-PLOUSSARD**
Dentist

PETER KRAUT
Planning Commissioner

DENNIS WASHBURN
City of Calabasas Planning
Commission Chairman

ALICIA WEINTRAUB
Mayor of Calabasas

Write-In Candidate

Write-In Candidate

LAS VIRGENES UNIFIED SCHOOL DISTRICT Governing Board Member

Vote For No More Than **TWO**

LINDA MENGES
Incumbent

KATE VADEHRA
Non-Profit Program Director

KIYOMI KOWALSKI
Community Volunteer

Write-In Candidate

Write-In Candidate

C CALABASAS CITY GENERAL MUNICIPAL ELECTION - MEASURE C

Vote **YES** or **NO**

Shall the measure imposing a City of Calabasas tax of up to 10% on cannabis businesses, without changing the City's existing prohibition on cannabis dispensaries, raising up to \$10,000 each year until voters decide otherwise, with additional revenue of up to \$300,000 per dispensary expected if the state or City ever allow cannabis dispensaries to operate in the City, to fund general City services, be adopted?

YES on Measure C

NO on Measure C



OFFICE OF THE CITY CLERK
100 CIVIC CENTER WAY
CALABASAS CA 91302-4112
818-224-1600
FAX 818-225-7324



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PRESIDENTIAL ELECTION TUESDAY, NOVEMBER 3, 2020

**VOTE CENTERS OPEN AT 7 A.M.
AND CLOSE AT 8 P.M.**

NOTE: The COMPLETE SAMPLE BALLOT and VOTE CENTER INFORMATION are being mailed under separate cover as required by the LOS ANGELES COUNTY REGISTRAR RECORDER, whose office is conducting this election.

