NAPA COUNTY BOARD OF SUPERVISORS
Board Agenda Letter

TO: Board of Supervisors
FROM: John Tuteur - Registrar of Voters
       Elections
REPORT BY: John Tuteur, Assessor-Recorder-County Clerk - 253-4459
SUBJECT: Request for Board to place Ordinance for a Special Sales Tax for Parks District and Resolution Calling Special Election for March 3, 2020

RECOMMENDATION
Assessor-Recorder-County Clerk ex officio Registrar of Voters requests the following:

1. Adoption of Ordinance 2019-01, subject to voter approval, imposing a retail transactions and use tax (commonly referred to as "sales tax") of one-quarter of one percent (.25%) for 15 years for the Napa County Regional Park and Open Space District, with all funds to be used for District purposes; and
2. Adoption of a Resolution calling a special election for Ordinance 2019-01, designated as Measure "K," consolidating that special election with the Presidential primary election to be held on March 3, 2020 and directing the Registrar of Voters to conduct the election with full reimbursement of costs by the District.

EXECUTIVE SUMMARY
The Napa County Regional Park and Open Space District Board of Directors adopted Resolution 2019-02 on July 8, 2019 asking the Board of Supervisors to call a Special Sales Tax Election imposing a one-quarter of one percent (.25%) sales tax for 15 years to be levied within the boundaries of the District with funds to be used solely for District purposes. The Resolution also asked the Board of Supervisors to consolidate the Special Sales Tax election with the March 3, 2020 Presidential Primary Election. Ordinance No. 2019-01 submitted to the Board today seeks to impose such a tax, subject to voter approval. Upon Board approval, Ordinance No.2019-01 would be submitted to the voters at a special election which would be consolidated with the Presidential Primary Election on March 3, 2020. Ordinance 2019-01 has been designated as Measure "K" by the Registrar of Voters.

PROCEDURAL REQUIREMENTS
1. Open Public Hearing.
2. Staff reports.
3. Public comments.
5. Clerk reads the Ordinance Title.
6. Motion, second, discussion and vote to waive the balance of the reading of the ordinance.
7. Motion, second, discussion and vote adopting the ordinance.
8. Adopt the resolution placing the Ordinance on the March 3, 2020 ballot.

**FISCAL IMPACT**

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<tr>
<th>Question</th>
<th>Answer</th>
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<td>Is there a Fiscal Impact?</td>
<td>Yes</td>
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<td>Is it currently budgeted?</td>
<td>Yes</td>
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<td>Where is it budgeted?</td>
<td>Estimated $75,000 cost to general fund are budgeted in the 2019-2020 budget. Costs to be reimbursed by the Napa County Regional Park and Open Space District.</td>
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<td>Is it Mandatory or Discretionary?</td>
<td>Discretionary</td>
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<td>Discretionary Justification:</td>
<td>The Board of Supervisors has always agreed to the consolidation of special elections by local districts as long as all costs are reimbursed.</td>
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<td>Is the general fund affected?</td>
<td>Yes</td>
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<td>Future fiscal impact:</td>
<td>None. A separate request for consolidation must be filed for every type of election.</td>
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<td>Consequences if not approved:</td>
<td>The Regional Park and Open Space District will be unable to utilize a Transactions and Use Tax to assist the District to fulfill the key components of their master plan to protect and restore water resources and open space, and managing parks and trails for public recreational purposes.</td>
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**ENVIRONMENTAL IMPACT**

**ENVIRONMENTAL DETERMINATION:** General Rule. It can be seen with certainty that there is no possibility the proposed action may have a significant effect on the environment and therefore CEQA is not applicable. [See Guidelines For the Implementation of the California Environmental Quality Act, 14 CCR 15061(b)(3)].

**BACKGROUND AND DISCUSSION**

Under state law (Rev. & Tax Code section 7285.5), the Board of Supervisors may levy a transactions and use tax upon a 2/3 vote of the Board and also upon 2/3 approval by the voters. The Napa County Regional Park and Open Space District Board of Directors adopted Resolution 2019-02 on July 8, 2019, asking the Board of Supervisors to call a Special Sales Tax Election imposing a one-quarter of one percent (.25%) sales tax for 15 years to be levied within the boundaries of the District with funds to be used solely for District purposes. The Resolution also asked the Board of Supervisors to consolidate the Special Sales Tax election with the March 3, 2020
Presidential Primary Election. The District's Resolution is attached to this agenda item. Upon Board approval, Ordinance No. 2019-01 should be submitted to the voters at a special election which would be consolidated with the Presidential Primary Election on March 3, 2020. The Ordinance has been designated as Measure "K" by the Registrar of Voters. The attached resolution calling the election would accomplish this task. The District will reimburse the county for the cost of the election.

SUPPORTING DOCUMENTS
A. Ordinance 2019-01 for March 3, 2020 Ballot
B. Resolution calling Special Election for Ordinance 2019-01
C. NCRPOSD consolidation resolution

CEO Recommendation: Approve
Reviewed By: Helene Franchi