



County of Sonoma

State of California

Date: January 27, 2026

Item Number: _____

Resolution Number: _____

4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
Modifying The Declaring Of Intention To Establish The West Sonoma County Enhanced
Infrastructure Financing District To Finance Public Capital Facilities And Projects Of
Communitywide Significance And Other Authorized Costs; Establishing A Public Financing
Authority; And Authorizing Certain Other Actions Related Thereto**

WHEREAS, SB 628, effective as of January 1, 2015, allows a city or county to create a separate government entity known as an "Enhanced Infrastructure Financing District" (EIFD) within a defined area to finance certain infrastructure projects with community-wide benefits; and,

WHEREAS, pursuant to Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53398.50) (the "EIFD Law"), the Board of Supervisors of the County of Sonoma ("BOS") is authorized to initiate the process to establish an EIFD; and,

WHEREAS, EIFDs are financed through tax increment generated from the growth in property taxes collected from within a designated district boundary. There are no new or increased taxes or impacts to the property owner within an established EIFD; and,

WHEREAS, EIFD tax increment may be used to pay for a variety of public facilities and other projects authorized by the EIFD Law within the established EIFD boundaries, or outside of the established EIFD boundaries if there is a tangible connection to the work of the EIFD, including but not limited to, infrastructure such as roads, utilities, streetscapes, parks and public recreation, or other community facilities. Funding may also be used to facilitate public-private activities by enticing development with infrastructure development and expansion, including new industrial-manufacturing facility construction and repair, and brownfields remediation. Affordable housing, including affordable senior housing, is also an eligible activity; and,

WHEREAS, advisory firm Kosmont & Associates, Inc. DBA Kosmont Companies prepared an evaluation of EIFD implementation feasibility and fiscal analysis; and,

WHEREAS, the prerequisites set forth in Government Code Section 53398.54 regarding the creation of an EIFD by a county that created a redevelopment agency have been complied

with prior to the County initiating the creation of or participating in the governance of the EIFD, and the County will provide the required certification to the California Department of Finance ("DOF") in accordance with the EIFD Law; and,

WHEREAS, the proposed boundaries of the West Sonoma County EIFD are identified on Exhibit A entitled "Proposed West Sonoma County EIFD Boundary", a copy which is on file in the office of the Clerk of the Board; and,

WHEREAS, the EIFD will be governed by a Public Financing Authority ("PFA"), which will be responsible for implementing the Infrastructure Financing Plan for the EIFD ("IFP"), and the PFA is required to be established by the Board of Supervisors at the same time that the Board of Supervisors adopts the resolution of intention to form the proposed EIFD; and,

WHEREAS, on October 14, 2025, the Board of Supervisors adopted Resolution #25-0491 Declaring Its Intention To Establish The West Sonoma County Enhanced Infrastructure Financing District To Finance Public Capital Facilities And Projects Of Communitywide Significance And Other Authorized Costs; Establishing A Public Financing Authority; And Authorizing Certain Other Actions Related Thereto;

WHEREAS, the Board desires to amend Resolution #25-0491 to authorize alternate members for each of the public members appointed to the PFA and desires to modify Section 8 below;

WHEREAS, this action is exempt from the California Environmental Quality Act ("CEQA") as an action solely related to financing and is not in-and-of itself a "project" (pursuant to CEQA Guidelines Section 15378) since it does not result in a physical change in the environment because the County has not committed itself to fund any specific projects through the EIFD. However, future actions (such as the funding and/or approval of infrastructure improvements using funding from the EIFD) may be subject to environmental review in accordance with CEQA.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA HEREBY RESOLVES AS FOLLOWS:

- Section 1. The Board of Supervisors of the County of Sonoma proposes and intends to cause the establishment of an EIFD under the provisions of the EIFD Law.
- Section 2. The name proposed for the EIFD shall be the "West Sonoma County Enhanced Infrastructure Financing District."
- Section 3. The proposed boundaries of the EIFD are as shown on Exhibit A attached hereto, are preliminarily approved and on file in the office of the Clerk of the Board and incorporated herein by reference.
- Section 4. The types of public facilities and development proposed to be financed or assisted by the EIFD pursuant to the EIFD Law are those listed on Exhibit B, attached hereto

and incorporated herein by reference.

Section 5. The Board of Supervisors hereby finds that the EIFD is necessary for the area within and adjacent to the boundaries of the EIFD. The Board of Supervisors' stated goals for the EIFD are to create a means by which to assist in the provision of public facilities or other specified projects of communitywide significance that provide significant benefits to, promote economic development of, and enhance quality of life within, the boundaries of the EIFD or the surrounding community.

Section 6. The Board of Supervisors hereby declares that, pursuant to the EIFD Law and if approved by resolution pursuant to Government Code Section 53398.68, incremental property tax revenue from the County of Sonoma and some or all other affected taxing entities within the EIFD, if any, may be used to finance the activities described in Section 4 and listed on Exhibit B. The incremental property tax financing will be described in an IFP to be prepared for approval by the PFA, the Board of Supervisors, and the legislative bodies of any participating taxing entities under EIFD Law.

Section 7. The County of Sonoma may allocate tax revenues derived from local sales and use taxes imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code) or transactions and use taxes imposed in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code) to the EIFD pursuant to Government Code Section 53398.75.5, if applicable. However, the Board of Supervisors does not intend to contribute sales and use taxes or transactions and use taxes to the EIFD.

Section 8. The Board of Supervisors hereby establishes the "Public Financing Authority of the West Sonoma County Enhanced Infrastructure Financing District" to serve as the governing board of the EIFD:

- A. The PFA membership shall be comprised initially of three members of the Board of Supervisors appointed by the Board of Supervisors and two public members selected by the Board of Supervisors. Members shall serve at the pleasure of the Board of Supervisors, as the case may be, and shall serve until their successor assumes office.
- B. The Board of Supervisors further declares that pursuant to Government Code Section 53398.51.1, should another taxing entity agree to participate as a taxing entity, then the PFA membership shall be modified in accordance with Government Code Section 53398.51.1.
- C. The legislative body of each participating taxing entity may appoint one of its members to be an alternate member of the PFA board and may also

appoint an alternate for each of its public members on the PFA board, who may serve and vote in place of a member who is absent or disqualifies themselves from participating in a meeting of the PFA.

- D. The members are subject to compliance with the EIFD Law and all applicable ethics laws, including Article 2.4 (commencing with Section 53234) of Chapter 2 of the Government Code.
- E. The Board of Supervisors, and the governing bodies of any other participating entities shall comply with Government Code Section 54974.

Section 8. The Board of Supervisors hereby authorizes the County Executive or their designee to set the time, date for a public hearing of the proposed EIFD and IFP, at the Board of Supervisors Chambers, 575 Administration Drive 102A, Santa Rosa, CA 95403 and directs the Clerk of the Board of provide notice of such public hearing in accordance with the EIFD law.

Section 9. Pursuant to Government Code Section 53398.60, the Clerk of the Board is hereby directed to mail a copy of this Resolution to the PFA and each owner of land (as defined in the EIFD Law), or alternatively with respect to the owners of land may mail a single-page notice of intention identified in Government Code Section 53398.60(b), within the EIFD and to each affected taxing entity (as defined in the EIFD Law). In addition, the Clerk is hereby directed to cause notice of the public hearing to be published not less than once a week for four successive weeks in a newspaper of general circulation published in the County. The notice shall state that the EIFD will be used to finance public works, briefly describe the facilities, and the proposed financial arrangements, including the proposed commitment of incremental tax revenue, describe the boundaries of the proposed EIFD and state the day, hour, and place, when and where any persons having any objections to the proposed IFP, or the regularity of any of the prior proceedings, may appear before the PFA and object to the adoption of the proposed IFP.

Section 10. The Successor Agency to the Sonoma County Community Redevelopment Agency (Successor Agency) has received a finding of completion, as specified in California Health and Safety Code Section 34179.7.

Section 11. In accordance with Government Code Section 53398.54, the County will certify to the DOF and to the PFA that no former Redevelopment Agency of the County of Sonoma (Former RDA) assets that are the subject of litigation involving the State of California, where the County or the Successor Agency are a named plaintiff, have been or will be used to benefit any efforts of the EIFD unless the litigation and all possible appeals have been resolved in a court of law. The Clerk of the Board is authorized and directed on behalf of the County to provide or make this certification to the DOF within 10 days after the Board of Supervisors' action to participate in the EIFD pursuant to Government Code Section 53398.68 or the

Board of Supervisors' action to form the EIFD pursuant to Government Code Section 53398.69, by delivery of a copy of the appropriate Resolution or signing a separate certification, if and as required by the DOF.

Section 12. The State Controller has completed its review as specified in California Health and Safety Code Section 34167.5 of asset transfers between the Former RDA, the County or any other public agency. The Successor Agency and the County complied with all of the State Controller's findings and orders stemming from such review.

Section 13. This Resolution in no way obligates the Board of Supervisors or the PFA to establish any EIFD.

Section 14. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution that can be given effect without the severed portion.

Section 15. This Resolution shall take effect immediately upon its adoption. The Board declares that this Resolution is modifying the previously adopted Resolution #25-0491 and does not rescind the prior Resolution.

Section 16. The County Executive Officer, or designee, is hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution.

Section 17. The Clerk of the Board of the County of Sonoma shall certify as to the adoption of this Resolution.

ADOPTED AND APPROVED THIS 27th DAY OF JANUARY, 2026.

Supervisors:

Rabbitt:

Coursey:

Gore:

Hopkins:

Hermosillo:

Ayes:

Noes:

Absent:

Abstain:

So Ordered.

Clerk

EXHIBIT A

Draft West Sonoma County Enhanced Infrastructure Financing District (EIFD) Boundaries



Proposed EIFD boundary designated in green (approx. 53,400 acres).

County of Sonoma boundaries designated in black.

EXHIBIT B

WEST SONOMA COUNTY ENHANCED INFRASTRUCTURE FINANCING DISTRICT (EIFD) LIST OF AUTHORIZED PUBLIC FACILITIES

The West Sonoma County Enhanced Infrastructure Financing District (EIFD) may finance the purchase, construction, expansion, improvement, seismic retrofit, or rehabilitation of any real tangible property with an estimated useful life of 15 years or longer which are public capital facilities or other projects of community-wide significance that provide significant benefits to the EIFD or the surrounding community. The EIFD may also finance the ongoing or capitalized costs to maintain public capital facilities financed in whole or in part by the EIFD. Facilities funded may be located outside the boundaries of the EIFD, as long as they have a tangible connection to the work of the EIFD as detailed in the infrastructure financing plan. The EIFD may also finance the planning and design work that is directly related to the purchase, construction, expansion, or rehabilitation of property. The EIFD may finance costs described in Government Code Sections 53398.52 [list of eligible improvements]; 53398.56 [replacement housing and relocation obligations if required by actions of EIFD]; and 53398.57 [action or proceeding against creation of district or adoption of plan]. Projects financed by the EIFD may include, but not be limited to, all of the following:

- Highways, interchanges, and ramps;
- Bridges;
- Arterial streets;
- Parking facilities;
- Transit facilities;
- Parks, recreational facilities, and open space;
- Sewage treatment and water reclamation plants and interceptor pipes;
- Facilities for the collection and treatment of water for urban uses;
- Facilities for the transfer and disposal of solid waste, including transfer stations and vehicles;
- Storm water conveyance and collection facilities;
- Flood control levees and dams, retention basins, and drainage channels;
- Child care facilities;
- Libraries;
- Broadband and telecommunications infrastructure;
- Sidewalks and streetscape improvements;
- Bicycle lanes and paths;
- Public art;
- Corporation yards;
- Police facilities;
- Brownfield restoration and other environmental mitigation;
- Affordable housing as authorized under the EIFD Law;
- Projects that implement a sustainable communities strategy and transit priority projects;
- Acquisition, construction, or repair of industrial structures for private use;

- Acquisition, construction, or repair of commercial structures by the small business occupant of such structures, if such acquisition, construction, or repair is for purposes of fostering economic recovery from the COVID-19 pandemic and of ensuring the long-term economic sustainability of small businesses;
- Projects that enable communities to adapt to the impacts of climate change, including, but not limited to, higher average temperatures, decreased air and water quality, the spread of infectious and vector-borne diseases, other public health impacts, extreme weather events, sea level rise, flooding, heat waves, wildfires, and drought;
- Facilities in which nonprofit community organizations provide health, youth, homeless, and social services.

Other Expenses

In addition to the direct costs of the above facilities, other incidental expenses as authorized by the EIFD Law, include but are not limited to, the cost of environmental evaluation and environmental remediation; engineering and surveying; construction staking; utility relocation and demolition costs incidental to the construction of the facilities; costs of project/construction management; costs (including the costs of legal services) associated with the creation of the EIFD; costs of issuance of bonds or other debt of the EIFD, of a community facilities district of the County, or of any other public agency for authorized facilities and payment of debt service thereon; financing costs of improvements incurred by developers until reimbursement from the EIFD; costs incurred by the County or the EIFD in connection with the division of taxes pursuant to Government Code Section 53398.75; or costs otherwise incurred in order to carry out the authorized purposes of the EIFD; reimbursements to other areas for facilities serving the EIFD; and any other expenses incidental to the formation and implementation of the EIFD and to the construction, completion, inspection, and acquisition of the authorized facilities.