



County of Sonoma

State of California

Date: August 18, 2026

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

Resolution Of The Board Of Supervisors Of The County Of Sonoma Approving The West Sonoma County Enhanced Infrastructure Financing Infrastructure Financing Plan And The Allocation Of County Incremental Tax Revenue

Whereas, the Sonoma County Board of Supervisors ("Board") is authorized to initiate the process to establish an enhanced infrastructure financing district 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"); and

Whereas, in accordance with Government Code Section 53398.54, the County has complied with the prerequisites to initiate the creation of, or participate in the governance or financing of, an enhanced infrastructure financing district; and

Whereas, on October 14, 2025, the Board approved Resolution No. 25-0491, declaring its intention to establish the West Sonoma County Enhanced Infrastructure Financing District ("West County EIFD"), to finance public capital facilities and projects of communitywide significance, pursuant to EIFD Law, and establishing a Public Financing Authority to serve as the legislative body of the proposed West County EIFD, to be known as the Public Financing Authority of the West Sonoma County Enhanced Infrastructure Financing District ("PFA"); and

Whereas, because the County is the only affected taxing entity in the West County EIFD, the composition of the PFA is three Board members and two members of the public, who were appointed to the PFA by the Board on December 16, 2025 and January 27, 2026, respectively; and,

Whereas, on February 25, 2026, the PFA held its first meeting and adopted a resolution directing the preparation of an Infrastructure Financing Plan (IFP) for the West County EIFD, consistent with the requirements in EIFD law; and

Whereas, in accordance with EIFD law, on April 17, 2026, PFA staff mailed a consolidated notice to the County and all property owners and residents within the boundaries of the proposed West County EIFD, setting forth, in part, a summary of the IFP, where to obtain

the IFP and the location, and date and time of the meeting and public hearings on the IFP that are required under EIFD law; and

Whereas, on April 14, 2026, the draft IFP was introduced to the Board, who provided input to County and EIFD staff regarding the draft IFP, which considers a 25% County tax increment contribution to the West County EIFD; and

Whereas, on May 27, 2026, the PFA held a public meeting where PFA staff introduced, answered questions about and received comments on the IFP, which was subsequently amended; and

Whereas, on July 13, 2026, the PFA held its first public hearing on the IFP and considered all written and oral comments and the PFA directed staff to continue with the formation process; and

Whereas, on August 19, 2026, the PFA is scheduled to hold the second public hearing on the IFP, at which a protest proceeding will be held and if no majority protest exists, the PFA can adopt a resolution adopting the IFP and the formation of the West County EIFD; and

Whereas, prior to the PFA adopting a resolution adopting the IFP and forming the West County EIFD, the IFP must be approved by the Board as the governing Board of the affected taxing entity; and

Whereas, the IFP for the proposed West County EIFD states the maximum portion of the County's tax increment will be 25% of the 1% ad valorem property tax increment and Net Available Revenue, as that term is defined in the IFP and California Government Code section 53398.75(d) ("Incremental Tax Revenues"), during the duration of the West County EIFD's lifetime, which is projected to be 45 years from the date on which the first issuance of bonds or acquisition of a loan is approved by the PFA or June 30, 2080, whichever occurs first, and subject to a maximum allocation of \$400 million from the County; and

Whereas, the Board of Supervisors desires to approve the IFP for the proposed West EIFD and the allocation of the County's Incremental Tax Revenues within the West County EIFD boundaries; and

Whereas, the California Legislature (see California Government Code Section 53398.74) has determined that the allocation and payment to an enhanced infrastructure financing district of the portion of property tax revenues for the purpose of paying principal of, or interest on, loans, advances, or indebtedness incurred by the district, shall not be deemed the receipt by a district of proceeds of taxes levied by or on behalf of the district within the meaning or for the purposes of Article XIII B of the California Constitution, nor shall that portion of taxes be deemed receipt of proceeds of taxes by, or an appropriation subject to limitation of, any other public body within the meaning or for purposes of Article XIII B of the California Constitution or any statutory provision enacted in implementation of Article XIII B of the California Constitution; and

Whereas, in accordance with Section 53398.57 of the EIFD Law, the PFA and/or the County

may file an action in the Sonoma County Superior Court to determine the validity of the creation of the EIFD, the adoption of the IFP, including the division of taxes thereunder, and related matters.

Now, Therefore, Be It Resolved By The Board of Supervisors Of The County Of Sonoma, As Follows:

Section 1. Recitals. The Board finds and determines that the foregoing recitals are true and correct.

Section 2. Approval of the Infrastructure Financing Plan for the West County EIFD. The Board approves the IFP for the proposed West County EIFD and directs staff to file a copy of this Resolution with the PFA.

Section 3. Approval of Tax Allocation Financing. The Board approves the County's tax increment allocation of 25% of the County's 1% ad valorem tax and Net Available Revenue, as that term is defined within the IFP and California Government Code section 53398.75(d), from the project area as shown and described in the IFP, during the West County EIFD's lifetime, in an amount not to exceed \$400 million, which cannot be modified without the approval of the County and PFA.

Section 4. California Environmental Quality Act. The Board hereby finds that adoption of this Resolution is not a "project" under the California Environmental Quality Act, because this Resolution does not involve any commitment to a specific project which may result in a potentially significant physical impact on the environment, as contemplated by Title 14, California Code of Regulations, Section 15378(b)(4). Future actions, such as the approval of infrastructure improvements using funding from the EIFD, may be subject to environmental review in accordance with CEQA.

Section 5. Direction for County Auditor-Controller-Treasurer-Tax Collector. The County Auditor-Controller-Treasurer-Tax Collector or designee will calculate the property tax shares consistent with EIFD law and remit the tax increment to the PFA and take any other actions as may be necessary under EIFD law and consistent with the IFP.

Section 6. Certifications. The Board of Supervisors hereby authorizes the County Executive Officer to provide the certifications required by Government Code section 53398.54 in the manner and time required therein.

Section 7. Judicial Validation Action. The Board of Supervisors hereby directs and authorizes the County Counsel's Office to file a judicial validation action with respect to the creation of the EIFD, the adoption of the IFP, the allocation of incremental property tax revenue from the County within the boundary of the EIFD to the EIFD for the purpose of financing the activities of the EIFD, all the proceedings relating thereto, and such other matters as the County Counsel or designee deems appropriate in order to carry out the purposes of the IFP, pursuant to Section 53398.57 of the EIFD Law and Section 860 et seq. of Code of Civil Procedure.

Section 8. Additional Authorization. The Deputy County Executive and any and all other officers of the County are hereby authorized, for and in the name of and on

behalf of the County, to do any and all things and take any and all actions, including execution and delivery of any and all documents, assignments, certificates, requisitions, agreements, notices, consents, instruments of conveyance, warrants and documents, which they, or any of them, may deem necessary or advisable in order to effectuate the purposes of this Resolution, subject to approval as to form by County Counsel's Office; provided however that any such actions be solely intended to further the purposes of this Resolution, and are subject in all respects to the terms of the Resolution.

Section 9. Effective Date. This Resolution shall take effect immediately upon its approval by the Board of Supervisors of the County.

Supervisors:

Rabbitt:	Coursey:	Gore:	Hopkins:	Hermosillo:
Ayes:	Noes:	Absent:	Abstain:	

So Ordered.