# County of Sonoma

State of California

Date: July 7, 2026

Item Number: _____

Resolution Number: _____

☒ 4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, Calling a Special Election to Submit to Voters of Sonoma County a Proposed Ordinance Extending an Existing One-Eight Of One Percent Sales Tax Measure Entitled The "Sonoma County Parks Improvement, Water Quality, And Fire Safety Measure Transactions And Use Tax Ordinance," And Ordering That the Special Election Be Consolidated With the Statewide General Election to be Conducted on November 3, 2026.**

**Whereas**, the Board of Supervisors by a two-thirds vote of its membership, adopted a transactions and use tax ordinance pursuant to Revenue and Taxation Code 7285.5; and

**Whereas**, Article 13 C, 2(d) of the California Constitution and Revenue and Taxation Code 7285.5 also require that the tax be submitted to the electorate and approved by a two-thirds vote;

**Now, Therefore, Be It Resolved** that:

1. Pursuant to Elections Code Sections 12001, 10400, and 9140 and the Revenue and Taxation Code Section 7285.5, the Board of Supervisors hereby calls a special election for November 3, 2026 on the proposed measure imposing a special tax, to be levied at a maximum rate of one-eight of one percent (0.125%) until ended by voters.

2. The Board of Supervisors hereby orders that said election of the measure shall be consolidated with the statewide general election to be held on that date.

3. The measure shall be submitted to the voters in the following form:

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| Without raising taxes, to improve and protect Sonoma County's regional and neighborhood parks; safeguard water supplies, streams, rivers; reduce future wildfire risk; preserve fish and wildlife habitat; conserve natural areas for future generations; expand walking, hiking, and biking trails; shall Sonoma County continue a one-eighth-cent special transaction and use tax (sales tax) countywide until ended by voters, providing approximately $15.5 million annually, with community oversight, public disclosure, and annual audits? | Yes |
| | No |

4. As required by law, the full text of the measure shall be printed in the information pamphlet distributed to voters. The full text of the measure is entitled "Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance," and is attached hereto as Exhibit A.

5. The County Clerk is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, paraphernalia that may be necessary in order to properly and lawfully conduct an election.

6. The County Clerk is hereby further directed to take the necessary and appropriate actions to provide the necessary election officers, polling places and voting precincts.

7. In accordance with the provisions of the Elections Code, the County Counsel is authorized to prepare an impartial analysis of the measure and the Auditor is directed to prepare a fiscal analysis and the Regional Parks Director is authorized and directed to coordinate with the County Executive Officer to submit an argument in support of the measure and a response to any argument in opposition of the measure.

8. The polls for said election shall be open during the hours required by law and said election, with respect to the foregoing ballot measure, shall be held and conducted as provided by law for the holding of County initiative elections.

9. Notice of time and place of holding said election, together with any other notices required by law, shall be given by the County Clerk.

**Supervisors:**

Rabbitt: Coursey: Gore: Hopkins: Hermosillo:

Ayes: Noes: Absent: Abstain:

**So Ordered.**

Exhibit A

ORDINANCE NO. (  )

AN ORDINANCE OF THE

BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA,

EXTENDING AN EXISTING TRANSACTIONS AND USE TAX TO BE

ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section 1. TITLE. This ordinance shall be known as the Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance ("Ordinance"). The County of Sonoma, hereinafter shall be called "County." This Ordinance shall be applicable in the incorporated and unincorporated territory of the County.

Section 2. EFFECTIVE AND OPERATIVE DATES. This Ordinance shall be effective upon the close of polls on November 3, 2026, if the measure is approved by two-thirds of the electors voting on the measure at the election held that day. The imposition of the tax authorized by this Ordinance shall be operative on April 1, 2029, provided that the County gives at least 110 days' notice to the California Department of Tax and Fee Administration ("Operative Date"). There shall be no coincidental assessment of the existing Measure M retail transactions and use tax approved by the voters on November 6, 2018, which expires on March 31, 2029, and the retail transactions and use tax to be imposed pursuant to this Ordinance.

Section 3. PURPOSE. This Ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To extend a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.5 of Part 1.7 of Division 2 which authorizes the County to adopt this tax Ordinance which shall be operative if a (2/3) majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

E. To establish a local funding source for Sonoma County Regional and local City Park deferred maintenance, improvements, programs for youth and adults, and wild land fire prevention as set out in detail in the expenditure plan ("Expenditure Plan") adopted as part of this Ordinance.

F. Park maintenance and improvements are essential to protecting parks, picnic areas, natural areas, water quality, wildlife and fish habitat, hiking and biking trails, sports fields, playgrounds and other recreational opportunities for future generations.

G. Sonoma County and local Cities own thousands of acres of parkland that can be made more accessible to the public through this investment, allowing for more hiking, biking and horseback riding trails, picnic areas, campgrounds and athletic facilities for Sonoma County residents to visit and enjoy.

H. The proposed tax would encourage interagency efforts to promote recreation, health, agricultural viability, protection of watersheds, promotion of biodiversity and economic vitality consistent with the County's mission of investing in beautiful, thriving and sustainable communities for all and enriching the quality of life in Sonoma County.

I. The proposed tax would provide needed funding to enable Sonoma County Regional and local City Parks to (i) maintain parks and recreation facilities (ii) fund deferred maintenance of existing infrastructure(iii) redevelop existing facilities and install new infrastructure to make parks more accessible for the public, and (iv) protect natural resources, decrease future fire risks and improve water quality, wildlife habitat and waterways in accordance with the attached Expenditure Plan.

Section 4. CONTRACT WITH STATE. Prior to the Operative Date, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax Ordinance; provided, that if the County shall not have contracted with the California Department of Tax and Fee Administration prior to the Operative Date, it shall nevertheless so contract and in such a case the

Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 5. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of 1/8th% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this Ordinance.

Section 6. PLACE OF SALE. For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or their agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

Section 7. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the Operative Date of this Ordinance for storage, use or other consumption in said territory at the rate of 1/8th % of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 8. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this Ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Ordinance as though fully set forth herein.

Section 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, California Department of Tax and Fee Administration, State Treasury, or the Constitution of the State of California.

2. The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

    a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

    b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

Section 10. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

Section 11. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the County, which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

    a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

    b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.

5. For the purposes of sub-paragraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the District.

D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Section 12. AMENDMENTS. All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

Section 13. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Section 14. 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.

Section 15. DURATION. The tax imposed by this Ordinance shall continue until ended by voters.

Section 16. ELECTION COSTS. Payment for the costs of the election shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for the cost of the election from the proceeds of the tax.

Section 17. CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION COSTS. Payment for the costs of contracting with the California Department of Tax and Fee Administration for administration of the tax shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for any fee charged by the California Department of Tax and Fee Administration from the proceeds of the tax.

Section 18. INCREASE OF THE APPROPRIATIONS LIMIT. The appropriations limit of the County shall be increased by the amount of revenue anticipated to be collected by the County from the transactions and use tax to allow spending of the tax for the period allowed by law.

Section 19. ADOPTION OF THE EXPENDITURE PLAN. The Board hereby adopts the attached Expenditure Plan, which is incorporated into this Ordinance by reference.

Section 20. INDEPENDENT COMMUNITY OVERSIGHT COMMITTEE AND ANNUAL AUDIT.

As further defined in Expenditure Plan (Exhibit A) the Board of Supervisors shall establish a community oversight committee to provide transparency and ensure fiscal accountability. The amount generated by this Ordinance and how it was used shall be included in the annual audit of the County's financial operations by an independent certified public accountant, which the community oversight committee shall review.

Section 21. COMPLIANCE WITH CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA).

Pursuant to the State CEQA Guidelines section 15378(b)(4), adoption of this Ordinance and Expenditure Plan is not a "project" subject to the requirements of CEQA. Prior to the commencement of any project included in the Expenditure Plan, any necessary environmental review required by CEQA shall be completed. Estimated costs in the Expenditure Plan include the cost of such environmental review.

Exhibit A

# EXPENDITURE PLAN

**SONOMA COUNTY PARKS IMPROVEMENT, WATER QUALITY AND FIRE SAFETY MEASURE** The expenditure plan for Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure ("Expenditure Plan") provides for investment into four program categories. As set forth below, each program category will receive a percentage share of sales tax revenues, currently estimated at $15.5 million dollars annually until modified or ended by voters.

**Project Descriptions**

The Expenditure Plan has four program categories that include specific program areas. The Expenditure Plan calls for a specific percentage of revenue to be allocated to each of the categories and the funding then distributed to the proposed list of program areas.

Cost for the items listed under each expenditure category includes support cost for accounting, planning, reservations and marketing, project management and audits.

The list below does not reflect priority order.

| **1. SUPPORT FOR LOCAL CITY PARKS AND RECREATION NEEDS - 33.3%** |
|---|
| Maintain parks and recreation facilities to ensure safe, clean, accessible visitor experiences |
| Improve and develop athletic fields, playgrounds, restrooms, picnic areas and visitor amenities |
| Create and expand parks, trails, bikeways, public art, and recreation & historical facilities |
| Plan and develop bike paths and trails with connections to schools, community spaces and regional trails |
| Provide recreation, education and health programs for the community |
| Decrease future fire risks, fuel loads and invasive plants on city owned open space parks |
| Improve trails along waterways and riparian areas to benefit fish, wildlife habitat and water quality |

| 2. **INVEST IN MAINTENANCE, SAFETY AND RECREATION SERVICES IN SONOMA COUNTY REGIONAL PARKS, TRAILS AND OPEN SPACE PRESERVES – 25%** |
|---|
| Complete deferred maintenance in parks, trails, parking areas and restrooms |
| Improve ongoing maintenance of parks, trails, signs, parking areas, fences and buildings |
| Provide recreation, education and health programs |
| Build and update playgrounds and natural play areas |
| Improve sports fields and active recreation parks |
| Improve and expand permanent restrooms, picnic areas, and visitor centers |
| Provide environmental and cultural education at visitor centers and community sites |
| Complete trails and amenities in existing open space parks |

| **3. IMPROVE ACCESS TO SONOMA COUNTY REGIONAL PARKS, TRAILS AND OPEN SPACE PRESERVES – 23.4%** |
|---|
| Operate and maintain parks to ensure safe, clean, accessible visitor experiences |
| Repair and expand regional trails, including Class 1 bike paths |
| Enhance access to Sonoma Coast, including expansion of coastal trails |
| Improve and expand access to Russian River and Petaluma River |
| Provide outdoor education and recreation programs for underserved children, families and seniors |
| Update park signs, maps and visitor information |
| Plan, develop, operate and maintain new open space parks |
| Support community and neighborhood park development and maintenance |
| Support expansion of Bay Area Ridge and San Francisco Bay Trails in Sonoma County |

| **4. PROTECT NATURAL RESOURCES IN SONOMA COUNTY REGIONAL PARKS, TRAILS AND OPEN SPACE PRESERVES – 18.3%** |
|---|
| Decrease future fire risks, fuel loads and invasive plants |
| Improve waterways and riparian areas to benefit fish, wildlife habitat and water quality |
| Monitor and manage soil, vegetation, and wildlife conditions |
| Develop and implement natural resource management plans |
| Enhance grazing to improve fire safety and biodiversity |
| Protect and interpret natural and cultural resources through educational programs and services |

**Oversight and Administration**

The implementation of the Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure will be the responsibility of the Sonoma County Regional Parks Department (SCRPD). The SCRPD Director reports to the County Executive Officer of the County of Sonoma.

**Independent Community Oversight Committee and Annual Audit**

The Board of Supervisors shall establish a Community Oversight Committee to provide transparency and ensure fiscal accountability. The Committee shall review the receipt and expenditures of the revenue from the transactions and use tax, including the County's annual independent audit. The Committee's review shall be completed in conjunction with the County's budget process. The Committee shall produce an annual oral or written report on its review which shall be considered by the Board at a public meeting. The Committee may provide budget recommendations to the Board and City Councils regarding expenditures from the transactions and use tax. Any written report shall be a public record. If this measure is approved by the voter, then at a later Board meeting, the Board shall adopt a resolution regarding the appointment of seven Committee members, and any additional duties of the Committee. A minimum of two Committee members will be selected from list of names submitted by the Mayors of Sonoma County Cities, provided such suggested names are submitted. In the absence of one or both names from City Mayors the Sonoma County Parks Advisory Commission Chair and Vice Chair will serve on the Oversight Committee. Each Board of Supervisor Member will appoint one person to serve on the Community Oversight Committee. Committee members will serve a three-year term and are eligible to be reappointed to one

additional three-year term.

The funds collected from the transactions and use tax ordinance will be deposited into a special revenue fund and shall be accounted for and tracked by the County Auditor-Controller Treasurer-Tax Collector. The County Auditor-Controller-Treasurer-Tax collector will perform quarterly disbursements to the County and cities and provide quarterly disbursement reconciliation reports to be reviewed at Community Oversight Committee meetings.

The amount generated by this revenue source and how it was used shall be included in the annual audit of the County's financial operations by an independent certified public accountant, which the committee shall review.

To preserve the integrity and independence of the oversight process, the committee's responsibilities shall not include decision-making on spending priorities, financing plans or tax rate projections or assumptions and the committee shall have no authority to direct, nor shall it direct, County or City staff or officials.

**Annual Report**

An annual Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance Report shall be prepared by the SCRPD and each city no later than the last day of the sixth month following the end of each fiscal year. The Report shall be submitted to the Community Oversight Committee for review. The Committee will submit their findings and conclusions to the County Board of Supervisors and City Councils. The Report will also be made available to the public. The Annual Report shall detail the prior fiscal year's activities related to the retail transactions and use tax. The Report shall include revenues generated by the Transactions and Use Tax, expenditures (in summary form), funds carried over from previous fiscal years, and any remaining funds to be carried over for expenditure in subsequent fiscal years. The report may also include any future expenditures/projects that the entity is considering and for which they are seeking confirmation of eligibility for use of the proceeds from this Parks measure.

**California Department of Tax and Fee Administration Costs**.

Payment for the costs of contracting with the California Department of Tax and Fee Administration for administration of the tax shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for any fee charged by the California Department of Tax and

Fee Administration from the proceeds of the tax.

**Election and Administration Costs**

Payment for the costs of the election shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for the cost of the election from the proceeds of the tax. The annual administrative cost borne by the County's Auditor staff and the California Department of Tax and Fee Administration will be deducted from the annual proceeds from 1/8% sales tax before distribution to the cities and the SCRPD.

**Allocation of Transaction Tax Proceeds**

The net proceeds from the 1/8$^{th}$ % tax after deduction for California Department of Tax and Fee Administration and the County Auditor-Controller, Treasurer, Tax Collector cost for the administration of the tax shall be distributed as follows: 33.3% of proceeds from the 1/8$^{th}$ percent transaction tax will be distributed to all incorporated cities based on their pro rata share of the most current total population of incorporated Sonoma County cities as provided by the State of California Finance Department and 66.7% of the proceeds from the 1/8$^{th}$ percent transaction tax will be distributed to SCRPD. Changes over the term of this measure can be made to the per capita method of distributing the 33.3% share to the cities by agreement of a 2/3rds majority of the City Managers or their designees from each of the incorporated cities in Sonoma County.

**Maintenance of Effort Requirement**

The proceeds from this measure should not be used to supplant the County or Cities' historical general fund(s) contribution in support of the operating (non-capital project) cost for providing its park and recreation programs, facilities and services. Other than during times of financial downturn or other unexpected events, General Fund contributions, adjusted for onetime funding, should not be less than allocated for the previous fiscal year. For purposes of this section a financial downturn is defined as a time when total general fund revenues for the county/city have declined by 1% or more when compared to the previous year.

Tax proceed recipients (cities and county) with reductions to General Funded Parks Departments due to financial downturn will not be deemed as in violation of the maintenance of effort requirement provided the actual amount of General Funds provided for operating Parks and Recreation programs, facilities and services is no less than the lowest

amount submitted by the cities and County and accepted by the Measure M Citizens Oversight Committee at its meeting on August 20, 2019. Tax proceed recipients as part of their budgeting process shall annually determine the budgeted general fund(s) non-capital contributions, adjusted for onetime funding, for parks and recreation uses.

**Implementation Guidelines**

A. The extension of the tax will begin April 1, 2029, and will continue until modified or ended by voters.
B. Environmental reporting, review and approval procedures as provided for under the National Environmental Policy Act, and/or the California Environmental Quality Act, or other applicable laws will be adhered to as a prerequisite to the implementation of any project.
C. Actual tax proceeds may be higher or lower than estimated in this Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance over the term. The Expenditure Plan is based on the percentage distributions to each Program Category and the dollar values included are estimates only. Actual tax proceeds will be programmed annually in accordance with the percentage distributions in the Expenditure Plan.

**Supervisors:**

Rabbitt: Coursey: Gore: Hopkins: Hermosillo:

Ayes: Noes: Absent: Abstain:

**So Ordered.**