

CITY OF SEBASTOPOL CITY COUNCIL  
AGENDA ITEM REPORT FOR MEETING OF: January 21, 2025

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**To:** Honorable Mayor and City Councilmembers  
**From:** Fire Ad Hoc Committee  
**Subject:** Approval of Measure H Funding Agreement Between the County of Sonoma and City of Sebastopol.

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**RECOMMENDATIONS:**

Staff recommends that the City Council approve the agreement with Sonoma County to facilitate the receipt of Measure H sales tax revenues.

**EXECUTIVE SUMMARY:**

An agreement is required between the County of Sonoma and the City of Sebastopol to receive sales tax revenues generated by the voter-approved Measure H. These funds are provided to enhance fire department operations in several ways, as detailed below. The City of Sebastopol can anticipate receiving approximately \$810,000 in FY24/25 and approximately \$1.1 million in subsequent years.

**BACKGROUND AND DISCUSSION:**

In 2024, Sonoma County voters approved the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance known as Measure H, a county-wide sales tax designed to improve and enhance fire prevention, protection, emergency paramedic services, and disaster response throughout Sonoma County. Sebastopol is projected to receive an annual allocation of approximately \$1.1 million from this ½ cent sales tax measure. Such proceeds shall only be used for the specific purposes and allocations identified below:

- Wildfire Prevention, Preparedness, Response, and Vegetation Management
- Recruitment and Retention of Local Firefighters
- Update Essential Equipment and Facilities
- Transfer of Funds Among Designated Local Agencies or Other Entities
- Implementation Costs
- Countywide Expenditures

These funds are critical to enhancing fire department staffing, improving emergency response capabilities, and funding essential capital projects.

To access Measure H revenues, the City of Sebastopol must enter into an agreement with Sonoma County. This agreement outlines the terms, conditions, and reporting requirements for allocating and using funds.

**STAFF ANALYSIS:**

For Fiscal Year 2024-2025, Sebastopol is expected to receive approximately \$810,000 from Measure H. Some uses of these funds are to be determined but will support the following priorities:

1. **Fire Department Staffing:** The City plans to utilize Measure H funds to expand staffing to provide 24/7 staffing coverage at the fire station. This investment will enhance emergency response times and align with national safety standards.
2. **Capital Projects:** Funds will also be used to purchase a new Type-1 fire engine scheduled for delivery in 2026 and to conduct a fire station assessment this year.

- 3. **Enhancing Operations and Preparedness:** Measure H revenues will ensure the City maintains robust fire prevention and emergency services for the community.

The agreement with Sonoma County specifies using Measure H funds for these purposes and requires compliance with financial reporting standards to ensure transparency and accountability.

**COMMUNITY OUTREACH:**

This item has been noticed per the Ralph M. Brown Act and was available for public viewing and review at least 72 hours before the scheduled meeting date.

**FISCAL IMPACT:**

Approval of this agreement will enable the City to receive approximately \$810,000 in Measure H revenues for Fiscal Year 2024-2025 and an estimated \$1.1 million annually in subsequent years. These funds will be allocated as follows:

- \$238,050.49 toward the scheduled payment for the new Type-1 fire engine, set for delivery in 2026.
- The remaining funds will be used to support fire department staffing and operational needs, including hiring full-time Fire Captains in FY 24/25.

This agreement secures the City's access to these critical funds, ensuring support for its public safety priorities.

**RESTATED RECOMMENDATION:**

**OPTIONS:**

None

**ATTACHMENTS:**

1. Measure H Funding Agreement Between the County of Sonoma and City of Sebastopol
2. Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Initiative – Measure H

**APPROVALS:**

Department Head Approval: D. Bray Approval Date: January 14, 2025

CEQA Determination (Planning): J. Jay Approval Date: January 14, 2025

The proposed action is not a project under the California Environmental Quality Act (CEQA)

Administrative Services (Financial) A.Kwong Approval Date: January 15, 2025

Costs authorized in City Approved Budget:  Yes  No N/A

Account Code (f applicable) \_\_\_\_\_

City Attorney Approval: A. Mog Approval Date: January 15, 2025

City Manager Approval: D. Schwartz Approval Date: January 15, 2025

**Attachment 1:** Measure H Funding Agreement Between the County of Sonoma and City of Sebastopol

**MEASURE H FUNDING AGREEMENT  
BETWEEN THE COUNTY OF SONOMA AND  
CITY OF SEBASTOPOL**

This Agreement is made and entered into as of \_\_\_\_\_ (“Effective Date”) by and between the County of Sonoma, a political subdivision of the State of California, and City of Sebastopol, hereinafter referred to as “COUNTY” and the “FIRE AGENCY”, and collectively as “the Parties.”

**RECITALS**

WHEREAS, on March 5, 2024, the voters of Sonoma County approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance”, which added Article VIII to Chapter 12 of the Sonoma County Code (hereinafter “the Ordinance”); and

WHEREAS, the Ordinance provides funding to achieve effective and efficient regional fire response services throughout Sonoma County; and

WHEREAS, the County of Sonoma is charged with a fiduciary duty in administrating the tax proceeds generated by the Ordinance and implementation of the Ordinance is the responsibility of an Oversight Committee which reports directly to the Sonoma County Board of Supervisors; and

WHEREAS, Section 12-61 of the Ordinance states: “The Expenditure Plan set forth in section 12-66 is intended as a specific and legally binding and enforceable limitation on how the proceeds of the transactions and use tax imposed by this Ordinance may be spent”; and

WHEREAS, as part of the Ordinance Expenditure Plan, Section 12-66(D) provides allocation percentages for entities receiving funds generated by the Ordinance (“Recipients”); and

WHEREAS, as part of independent Oversight Committee and performance audit, Section 12-67(B) of the Ordinance requires Recipients to prepare and distribute to the Oversight Committee specific information in annual reports not later than December 31<sup>st</sup> of each year; and

WHEREAS, as part of the oversight and administration of the Ordinance, Section 12-68(A) of the Ordinance requires a funding agreement between the County of Sonoma and Recipients before any tax proceeds are distributed; and

WHEREAS, Section 12-65 of the Ordinance requires that Ordinance proceeds shall not be used to supplant FIRE AGENCY’S historical proportional allocation to fire related services and establishes a baseline maintenance of effort requirement that shall not be violated; and

WHEREAS, Section 12-68(A) of the Ordinance further requires that the funding agreement between the County of Sonoma and Recipients shall establish existing revenue used to fund existing personnel in order to establish the baseline for measuring compliance with the requirement that sales tax proceeds generated by the Ordinance shall only be used to pay for additional personnel; and

WHEREAS, the County of Sonoma and Recipients desire to have a uniform agreement to ensure consistency in distribution, reporting, oversight, and administration of the funds generated by the Ordinance.

NOW, THEREFORE, in consideration of the foregoing, COUNTY and FIRE AGENCY do hereby agree as follows:

1. The Parties agree to comply with the purpose, intent, use of fund limitations and specific implementation provisions of the Ordinance, which became operative October 1, 2024.

2. Allocation of Funds. As provided in Section 12-66(D), the allocation percentage of funds generated by the Ordinance to be received by FIRE AGENCY is one and eight tenths percent (1.8%), to be used for the purposes set forth in Sections 12-66(B) and 12-66(C) of the Ordinance. As provided in Section 12-66(E), the successor fire agency of any enumerated entity in Section 12-66(D) shall receive the funds set forth in that section.
3. Distribution of Funds. COUNTY shall distribute the sales tax proceeds to FIRE AGENCY on a quarterly basis based on the following schedule:

July – September proceeds will be distributed by the 10th of December;  
 October – December proceeds will be distributed by the 10th of March;  
 January – March proceeds will be distributed by the 10th of June;  
 April – June proceeds will be distributed by the 10th of September.

The first distribution of tax proceeds from COUNTY to FIRE AGENCY per the Ordinance and this Agreement will be the by the 10th of March 2025 for the October – December 2024 collection date.

4. Baseline maintenance of effort. As provided in Section 12-65, Ordinance proceeds shall not be used to supplant FIRE AGENCY’S historical general fund contribution for providing fire related services. The proportional allocation to determine maintenance of effort is FIRE AGENCY’S baseline operating budget for Fiscal Year 2021-2022, which includes ad valorem property taxes, parcel taxes or any other taxes and/or fees in support of the operating cost for providing fire related services but excluding limited term funds such as capital projects, grants, grant matches or other one-time revenues, will be reported on the FIRE AGENCY’S Annual Report in Exhibit A. The Parties intend and agree to execute an Amendment to this Funding Agreement prior to the submission of the Annual Report, which sets forth FIRE AGENCY’S proportional allocation. If the proportional allocation to FIRE AGENCY in any subsequent fiscal year is materially less than the FY 21/22 allocation, then the jurisdiction that provides funding shall be deemed to violate the maintenance of effort requirement.
5. Baseline personnel funding. For the purposes of Section 12-68(A) of the Ordinance, as provided in the operating budget for Fiscal Year 2021-2022, FIRE AGENCY’S annual existing revenues used to fund existing personnel in order to establish the baseline for measuring compliance with the requirement that sales tax proceeds shall only be used to pay for additional personnel will be reported on the FIRE AGENCY’S Annual Report in Exhibit A. The Parties intend and agree to execute an Amendment to this Funding Agreement prior to the submission of the Annual Report, which sets forth FIRE AGENCY’S baseline personnel funding.
6. 30-year limit on Bonded Indebtedness. As provided in Sections 12-63 and 12-66(C), FIRE AGENCY may issue limited tax bonds to finance any program or project in accordance with the Ordinance Expenditure Plan, as allowed by applicable law and as approved by their respective legislative body. The maximum bonded indebtedness shall not exceed the projected 30-year distribution of FIRE AGENCY’S annual allocation and any costs associated with the issuance of

such bonds shall be accounted for within the program category in which the bond proceeds are used

7. Reporting Requirements.

- a. In order to ensure consistency in distribution, reporting, oversight, and administration of the funds generated by the Ordinance as set forth in Section 12-67(B) of the Ordinance, annual reports to the Oversight Committee shall be made by FIRE AGENCY not later than December 31<sup>st</sup> of each year in the form attached hereto as Exhibit A.
- b. If FIRE AGENCY receives funding as part of the Countywide Expenditures from the Sonoma County Fire Chiefs Association (“SCFCA”) pursuant to Section 12-66(C)(6) of the Ordinance, FIRE AGENCY shall prepare an annual report to be provided to SCFCA no later than September 30<sup>th</sup> to be included in the SCFCA’s annual report to the Oversight Committee.

8. Appropriations Limit. As provided in Section 12-64 of the Ordinance, revenue generated by the Ordinance shall be attributed to the appropriations limit of the County, and not to the appropriations limit of any Recipients.

9. Records. The Parties shall retain all records regarding expenditures of funds generated by the Ordinance for a period of three (3) years from the date of the expenditure.

10. Audit authority of Oversight Committee. Subject to Sections 12-67(C) and 12-67(D) of the Ordinance, the Oversight Committee shall have the authority to audit the receipt and expenditures as set forth in the annual reports submitted by Recipients.

11. Over Allocation. If COUNTY over allocates funds to FIRE AGENCY for any reason, FIRE AGENCY agrees to return the amount of such over allocation to COUNTY to be re-allocated per Section 12-66(D).

12. County Costs. As provided in Section 12-66(C)(5), the Parties agree COUNTY is authorized to allocate funds collected pursuant to the Ordinance to pay for expenses incurred which relate to the implementation of the tax, including payments necessary for the operation of the Oversight Committee and Ordinance reporting. The Parties further agree that any costs that exceed the County of Sonoma ACTTC Administrative Fee allocation as set forth in Section 12-66(D) shall be removed from the total tax proceeds prior to distribution of funds to all respective agencies.

13. Indemnification. FIRE AGENCY shall defend, indemnify and hold harmless COUNTY, its officers, officials, and employees, from and against any and all demands, claims, actions, litigation or other proceedings, liability, damages and costs (including but not limited to attorney fees), that arise out of, pertain to or relate in whole or in part to COUNTY’S obligations under this agreement, excepting only matters that are based upon the County's gross negligence or willful misconduct.

14. Notices. Any notice which may be required under this Agreement shall be in writing, shall be effective when received, and shall be given by personal service, or by certified or register mail, return receipt requested. to the addresses set forth below, or to such addresses which may be specified in writing to the parties hereto.

TO FIRE AGENCY:       City of Sebastopol  
7120 Bodega Avenue  
P.O. Box 1776  
Sebastopol, CA 95473-1776

TO COUNTY:             County of Sonoma  
Auditor-Controller-Treasurer-Tax Collector  
585 Fiscal Drive, #100  
Santa Rosa, CA 95403

15. Additional Acts and Documents. Each party agrees to do all such things and take all such actions, and to make, execute and deliver such other documents and instruments, as shall be reasonably requested to carry out the provisions, intent and purpose of this Agreement.
16. Integration. This Agreement represents the entire agreement of the Parties with respect to the subject matter hereof. No representations, warranties, inducements or oral agreements have been made by any of the Parties except as expressly set forth herein, or in other contemporaneous written agreements.
17. Amendment. This Agreement may not be changed, modified or rescinded except in writing, signed by all parties hereto, and any attempt at oral modification of this Agreement shall be void and of no effect.
18. Independent Agencies. The Parties renders their services under this Agreement as independent agencies. None of either Party's agents or employees shall be agents or employees of the other Party.
19. Assignment. The Agreement may not be assigned, transferred, hypothecated or pledged by any party without the express written consent of the other party.
20. Successors. This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of the COUNTY or FIRE AGENCY as the case may be. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above. Notwithstanding the foregoing, per Section 12-66(E)(2) of the Ordinance, in the event any enumerated entity in Section 12-66(D) consolidates with or is annexed by another entity, the successor agency shall receive the funds allocated to the enumerated entity.
21. Severability. Should any part of this Agreement be determined to be unenforceable, invalid, or beyond the authority of either party to enter into or carry out, such determination shall not affect the validity of the remainder of this Agreement which shall continue in full force and effect;

provided that, the remainder of this Agreement can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.

22. Limitations

- a. All obligations of COUNTY under the terms of this Agreement are expressly subject to COUNTY’S continued authorization to collect and allocate the sales tax proceeds generated by the Ordinance. If for any reason COUNTY’S right to collect or expend such sales tax proceeds is terminated, suspended, or modified, in whole or in part, COUNTY shall promptly notify FIRE AGENCY, and the parties shall consult on a course of action. If, after twenty-five (25) business days, a course of action is not agreed upon by the parties, this Agreement shall be deemed terminated by mutual or joint consent; provided, that any future obligation to fund from the date of the notice shall be expressly limited by and subject to (i) the lawful ability of COUNTY to expend sales tax proceeds for the purposes of the Agreement; and (ii) the availability, taking into consideration all the obligations of COUNTY under all outstanding contracts, agreements to other obligations of COUNTY, of funds for such purposes.
  
- b. All obligations of FIRE AGENCY under the terms of this Agreement are expressly subject to FIRE AGENCY’s continued authorization to receive and spend the sales tax proceeds generated by the Ordinance. If for any reason FIRE AGENCY’s right or ability to collect or expend such sales tax proceeds is terminated, suspended, or modified, in whole or in part, FIRE AGENCY shall promptly notify COUNTY, and the parties shall consult on a course of action. If, after twenty-five (25) business days, a course of action is not agreed upon by the parties, this Agreement shall be deemed terminated by mutual or joint consent; provided, that any future obligation to fund from the date of the notice shall be expressly limited by and subject to (i) the lawful ability of FIRE AGENCY to expend sales tax proceeds for the purposes of the Agreement; and (ii) the availability, taking into consideration all the obligations of FIRE AGENCY under all outstanding contracts, agreements to other obligations of FIRE AGENCY, of funds for such purposes.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

COUNTY OF SONOMA

CITY OF SEBASTOPOL

By: \_\_\_\_\_  
Board of Supervisors, Chairperson

By: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_  
Clerk of the Board of Supervisors

By: \_\_\_\_\_

APPROVED AS TO LEGAL FORM

FOR COUNTY:

FOR FIRE AGENCY:

\_\_\_\_\_  
County Counsel

\_\_\_\_\_  
Counsel

## EXHIBIT A

### ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance” (the “Ordinance”).

Name of Agency receiving Measure H funds: \_\_\_\_\_

Reporting period: FY 24-25 (4/26/24 to 6/30/25 (with April-June proceeds received 9/10/25))

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.
2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
3. The specific activities that support fire prevention, including vegetation management.
4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for fire related services:

FY 21-22 \$ \_\_\_\_\_; FY 21-22 \_\_\_\_\_%; this reporting period: \$ \_\_\_\_\_; \_\_\_\_\_%.

Personnel expenditures: FY 21-22 \$ \_\_\_\_\_; this reporting period \$ \_\_\_\_\_.

6. Any material changes in service needs within the agency’s jurisdiction or countywide.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds.

Required Attachments:

- Annual Budget
- Budget to Actual Report
- Balance Sheet
- Fund Balance Report
- Most recent annual audit and/or other independent financial review

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures.

**Attachment 2:** Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Initiative – Measure H

**The People of the County of Sonoma ordain as follows:**

**SECTION 1. Title.**

This measure shall be known and may be cited as the “Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Initiative.”

**SECTION 2. Findings.**

Like many counties in California, Sonoma County has faced major challenges in recent years when it comes to the critical funding needs facing fire services as we all prepare for future wildfire and winter storms impacts. The annual threat of both are now a reality that is not going away, and Sonoma County Fire Chiefs and Firefighters are concerned that the current County-wide fire service delivery structure, funding, and system structure is not enough.

While our county grows and public safety demands increase, the public we serve needs and expects prompt, efficient and effective emergency service everywhere at any time. Our specific concerns include that the system is not meeting National Fire Protection Agency standards in all parts of the county. Several service gaps exist, especially in the more rural areas where there are currently extended response times to critical medical emergencies and vehicle accident victims. There are also significant delays in getting an effective fire force on scene to keep small fires from becoming major incidents.

Following the failure of Measure G on the March 2020 ballot, the Sonoma County Fire Chiefs Association has invested significant resources into qualifying a new initiative for the March 2024 ballot. The new initiative was written by local firefighters and fire chiefs, who believe the measure addresses a critical need facing Sonoma County and reflects their knowledge of the challenges and needs for fire protection.

All funds raised by this measure would be spent by Sonoma County fire agencies to provide fire protection and emergency response services. Strict financial accountability provisions and annual reporting will ensure all funds are spent properly.

The Sonoma County Fire Prevention and Response Measure would create a regional plan based on population density, call volumes, station coverage, current service gaps, and special hazards to advance a comprehensive long-term strategy covering all jurisdictions.

The Sonoma County Fire Prevention and Response Measure would levy a ½ cent sales tax that would generate \$60 million annually to address funding challenges.

The Measure would increase effective firefighting force available countywide using National Fire Protection Agency standards 1710/1720 and a key goal of 3 local firefighters per engine.

The Measure would reduce the strain of responding outside of existing boundaries, reduce dependence on larger fire agencies and increase the overall strength of the firefighting system, while improving recruitment and retention of firefighters countywide.

The Measure would also increase capacity for local fire prevention efforts like vegetation management.

The Sonoma County Fire Prevention and Response Measure would include fiscal accountability protections including representation from Fire Districts Association, Fire Chiefs Association, Taxpayers Association, Board of Supervisors

Nominees, City Mayors’ and Councilmembers’ Association Nominees, Citizen at Large and Labor. A mandatory oversight committee would be required, and all measure funding would be required to stay local and no funding could be taken away by the State or reallocated for purposes other than those specified in this measure.

**SECTION 3. Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Initiative.**

Article VIII is added to Chapter 12 of the Sonoma County Code as follows:

Article VIII – The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance.

Section 12-60. TITLE.

This Ordinance shall be known, and may be cited, as the “Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance,” and may hereinafter be referred to as the “Ordinance.” The County of Sonoma hereinafter shall be called the "County." This Ordinance shall be applicable in the incorporated and unincorporated territory of the County.

Section 12-61. SEPARATE SECTION WITH TRUE AND IMPARTIAL STATEMENT OF FACTS IDENTIFYING THE TAX AND SPECIFIC LIMITATIONS ON HOW THE REVENUE CAN BE SPENT.

If approved by a simple majority of County voters, this Ordinance enacts a retail transactions and use tax in Sonoma County at the rate of one half of a cent per dollar (\$0.005) to be used only for the purposes set forth in section 12-66, including, but not limited to, wildfire prevention, preparedness, emergency response and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures. The Expenditure Plan set forth in section 12-66 is intended as a specific and legally binding and enforceable limitation on how the proceeds of the transactions and use tax imposed by this Ordinance may be spent. The revenues collected as a result of this tax may not be used for any purposes not specifically identified in this Ordinance.

Section 12-62. IMPLEMENTATION OF IMPROVED AND ENHANCED LOCAL FIRE PROTECTION, PARAMEDIC SERVICES AND DISASTER RESPONSE TRANSACTIONS AND USE TAX ORDINANCE; COMPLIANCE WITH STATE LAW.

A. Effective Date; Operative Date. This chapter shall be effective ten (10) days after certification by the Board of Supervisors of the returns of the election indicating approval by a majority of the voters voting in the election of the measure enacting this chapter. The transactions (sales) and use tax imposed hereunder shall be operative the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this chapter ("Operative Date"). The operative date for the transactions (sales) and use tax imposed hereunder shall be on October 1, 2024. B.

Purpose.

1. This Ordinance is adopted to achieve the following and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- a. To adopt a retail transactions and use tax ordinance within the County in the amount of one-half of a cent per dollar as provided herein for the specific purpose of generating funds to be deposited into the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account that may only be used for the purposes

specified herein, including, but not limited to, wildfire prevention, preparedness, emergency response and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures.

- b. To impose 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 provided that a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- c. 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.
- d. 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.
- e. 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.
- f. To establish a local funding source for wildfire prevention, preparedness, emergency response and vegetation management, recruitment and retention of local firefighters, updates to essential equipment and facilities, transfer of funds among designated local agencies or entities, implementation costs, and countywide expenditures, provided by the County of Sonoma and the fire agencies throughout the incorporated and unincorporated territory of the County, in accordance with section 12-66.
- g. To increase the appropriations limit for the County to ensure that the proceeds of the proposed special tax may be expended for their intended purposes.
- h. To authorize issuance of limited tax bonds to finance projects in accordance with section 12-63.

C. 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.

D. Transactions (Sales) Tax. 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 one half of one percent (1/2%) 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.

E. Use Tax. 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 one half of one percent

(1/2%) 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.

- F. Deposit Into Special Account. The County Administrator, County Auditor-Controller-Tax Collector, and/or Finance Department shall establish an Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account and all retail transactions and use proceeds generated by this Ordinance shall be deposited by the County Administrator, County Auditor-Controller-Tax Collector, and/or Finance Department into the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account. Such proceeds shall only be used for the specific purposes and allocations identified in section 12-66.
- G. 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 his 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.
- H. 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 of 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.
- I. 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:
  - 1. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:
    - a. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
    - b. 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.
    - c. 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:
      - i. 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;
      - ii. 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.
    - d. In sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

2. 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.

a. "A retailer engaged in business in the County" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this State or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to section 267(b) of Title 26 of the United States Code and the regulations thereunder.

J. 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. K. Exemptions And Exclusions.

1. 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.
2. There are exempted from the computation of the amount of transactions tax the gross receipts from:
  - a. 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.
  - b. 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:
    - i. 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
    - ii. 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.
  - c. 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.
  - d. 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.
  - e. For the purposes of subparagraphs (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.

3. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this County of tangible personal property:
  - a. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
  - b. 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.
  - c. 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.
  - d. 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.
  - e. 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.
  - f. 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.
  - g. "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 County.
4. 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.

L. 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.

- M. 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.
- N. Compliance with California Environmental Quality Act (CEQA). Pursuant to the State CEQA Guidelines section 15378(b)(4), adoption of this transaction and use tax Ordinance and Expenditure Plan is not a project subject to the requirements of CEQA. Prior to 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.

**Section 12-63. ESTABLISHMENT OF BONDING AUTHORITY.**

The cities and fire agencies are authorized to issue bonds for the purposes of advancing the commencement of or expediting the delivery of programs or projects in accordance with the Expenditure Plan set forth in section 12-66. Pursuant to Government Code sections 55800 et seq., or any successor statute, the cities and fire agencies may issue limited tax bonds, from time to time, secured by and payable from all or any portion of the transactions and use tax imposed by this Ordinance to finance any program or project in the Expenditure Plan. The maximum bonded indebtedness, including issuance costs, interest, reserve requirements, and bond insurance, if any, shall not exceed the total amount of the proceeds anticipated to be collected by the imposition of this transactions and use tax. All costs associated with the issuance of such bonds shall be accounted for within the program category in which the bond proceeds are used. The bonds may be issued any time throughout the duration of this tax. Nothing herein shall limit or restrict in any way the power and authority of the County, the cities or any fire suppression agency to issue bonds, notes or other obligations, to enter into loan agreements, leases, reimbursement agreements, standby bond purchase agreements or derivative contracts or to engage in any other transaction under the Government Code or any other law.

**Section 12-64. APPROPRIATIONS LIMIT.**

The appropriations limit for the County shall be increased for the maximum period permitted by law (four years) to allow for the use of all proceeds raised by the special tax imposed by this Ordinance.

**Section 12-65. MAINTENANCE OF EFFORT REQUIREMENT.**

The proceeds from this Ordinance shall not be used to supplant an agency’s historical general fund(s) contribution originating from ad valorem property taxes, parcel taxes, or any other taxes and/or fees, in support of the operating (non-capital project or limited term expenses) cost for providing its fire related services. The baseline for maintenance of effort purposes will be set as the amount that each agency has for their baseline operating budget (not including limited term funds such as capital projects, grants, grant matches, or other onetime revenues) for fiscal year 2021-2022. If the proportional allocation provided to any agency is materially different than the same proportion allocated in fiscal year 2021-2022, then the jurisdiction, whether County, City of special district, which provides funding shall be deemed to not have upheld maintenance of effort, and will violate this section.

**Section 12-66. EXPENDITURE PLAN.**

- A. Statement of Intent. The fundamental principle guiding this Expenditure Plan is to provide more efficient, effective, and sustainable emergency response, and wildfire prevention capabilities that protect the health and safety of the public in

Sonoma County. To achieve this goal, a sub-committee of the Sonoma County Fire Chiefs developed a plan that looks beyond established boundaries to protect the public's safety. The ensuing Deployment Plan, which is the basis of this Expenditure Plan, was informed by NFPA 1710/1720 National Standards, as well as an analysis of population density, call volumes, station coverage response times, special hazard areas, and local knowledge and was developed to provide a long-term framework for planning, funding, and implementing enhanced fire and wildfire capabilities within Sonoma County. The goals of this Expenditure Plan embody the lessons learned from the October 2017 fires (Tubbs, Nuns and Pocket fires), 2019 fires (Kincadee fire), and 2020 fires (Walbridge and Glass fires) and several hundred years of experience of the local Fire Chiefs and firefighters that informed this Expenditure Plan. The Sonoma County Fire Chiefs Association is in support of this Ordinance as it has been developed through the guidance and input of all Sonoma County fire agencies and will provide sustainable funding for effective and efficient regional fire response and preparedness services throughout Sonoma County.

- B. Purposes.** The Expenditure Plan for the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance (the "Ordinance") provides for investment into six program categories which include, but are not limited to: wildfire prevention, preparedness, emergency response and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures. The tax proceeds must be spent for the purposes authorized in this Expenditure Plan and may not be used for other purposes. The revenues collected from the tax shall be used only to supplement existing services and shall not be used to pay for existing operations. The percentage of tax being distributed to each Agency is set forth in section 12-66(D).
- C. Permissible Use of Funds.** The revenues generated by the retail transactions and use tax imposed by this Ordinance shall be allocated by Sonoma County on a quarterly basis with additional independent oversight provided by the Oversight Committee described in section 12-67 to ensure expenditures are consistent with this section. Funds shall be allocated for programs and projects that do one of the following:
1. **Wildfire Prevention, Preparedness, Response, and Vegetation Management.** The addition of approximately 200 firefighters, which will provide for more efficient, effective, and sustainable fire response, paramedic services, and wildfire prevention and response capabilities that protect the health and safety of Sonoma County residents, business owners, and visitors. The sales tax will fund new regional fire inspectors and a county-wide vegetation management crew to provide enhanced vegetation management to prevent wildfire spread throughout the county. Local fire agencies' staff shall provide vegetation management services in their jurisdictions, including parcel inspections to ensure that property owners are complying with minimum vegetation management standards of the County of Sonoma's Abatement of Hazardous Vegetation and Combustible Material ordinance or relevant ordinance (that meets the minimum standards established by the County) within an agency's jurisdiction. The county-wide crew will perform vegetation management fire prevention services that will directly mitigate hazards, reduce fuels, reinforce evacuation routes, and construct fuel breaks.
  2. **Recruitment and Retention of Local Firefighters.** As described above, the sales tax will provide support for approximately 200 additional firefighters throughout the county to protect the public's health and safety. The enhanced level of service will fund qualified firefighters and paramedics to provide wildfire suppression, emergency response, and vegetation management fire prevention services. In addition, the sales tax will go to certain fire agencies that have specific challenges recruiting and retaining full-time firefighters.

3. Update Essential Equipment and Facilities. The agencies that provide fire suppression services are authorized upon the approval of their respective legislative bodies, to use their allocation of tax proceeds to bond for the purpose of improving and/or replacing fire facilities, equipment and/or apparatus to increase the capacity of their respective fire suppression agencies to respond to the fire suppression and fire prevention needs of their respective communities including equipment and facilities upgrades, construction and/or acquisition. An agency with municipal fire suppression services may issue limited tax bonds, from time to time, to finance any program or project in accordance with this Expenditure Plan as allowed by applicable law and as approved by their respective legislative body, and the maximum bonded indebtedness shall not exceed the projected 30-year distribution of their annual allocation.
4. Transfer of Funds Among Designated Local Agencies or Other Entities. Local Agencies which receive funds allocated from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance shall be permitted to enter into an agreement with any other local agency or entity which is delivering products and/or services which accomplish the purposes of this Ordinance.
5. Implementation Costs. In addition to the purposes set forth above, Sonoma County is permitted to allocate funds raised by the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance to pay for expenses incurred after the effective date of the Ordinance which relate to the implementation of the tax, including payments necessary for the operation of the Oversight Committee and Measure reporting set forth in section 1267. These expenses shall be accounted for, and any amount in excess of the amount allocated to the County in section 12-66(D) shall be removed from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account prior to distribution of funds to agencies, as set forth in section 12-66(D).
6. Countywide Expenditures. Revenue allocated to the Sonoma County Fire Chiefs Association (SCFCA) may fund Countywide Fire Service expenses. The types of expenses to be funded include but are not limited to: REDCOM dispatch fees (Districts and Cities) and additional capacity to bring REDCOM to a Command Center level of service; Lexipol fees; public and non-profit organizations that assist with Countywide vegetation management utilizing the adopted Community Wildfire Protection Plan; technologies to improve and enhanced fire protection and prevention, paramedic services, and disaster response; Red Flag and winter storm upstaffing; Countywide recruitment and training programs; SCFCA administrative support to ensure tax measure compliance; sustainability of current County funding agreements for service provision; and potential one-time gap funding to fire agencies as determined by the SCFCA. Each funding recipient shall be required to prepare an annual report that will be provided to the SCFCA no later than the last day of the third month following the end of the fiscal year to be included in the SCFCA’s annual report to the Oversight Committee.

D. Allocation of funds. The following entities will receive a percentage of Tax Allocated as follows:

Entity	Percentage of Tax
City of Healdsburg	2.51%

City of Petaluma	7.19%
City of Rohnert Park	5.50%
City of Santa Rosa	14.40%
City of Sebastopol	1.80%
City of Sonoma	1.18%
Cazadero Community Services District	1.14%
Cloverdale Fire Protection District (including the City of Cloverdale)	2.78%
Gold Ridge Fire Protection District	2.89%
Graton Fire Protection District	1.06%
Kenwood Fire Protection District	1.87%
Monte Rio Fire Protection District	2.43%
North Sonoma Coast Fire Protection District	2.39%
Northern Sonoma County Fire Protection District	5.00%
Occidental Community Services District	1.61%
Rancho Adobe Fire Protection District (including the City of Cotati)	3.50%
Schell-Vista Fire Protection District	1.20%
Sonoma County Fire District (including the Town of Windsor)	6.61%
Sonoma Valley Fire District	5.20%
Timber Cove Fire Protection District	2.47%

Community Service Area 40 (Bodega)	0.13%
Community Service Area 40 (Camp Meeker)	0.39%
Community Service Area 40 (Fort Ross)	0.02%
Community Service Area 40 (Lakeville)	1.97%
Community Service Area 40 (Two Rock)	0.03%
Community Service Area 40 (Valley Ford)	1.96%
Community Service Area 40 (Wilmar)	2.28%
Northern Sonoma County Fire Protection District - Fund and manage Countywide Vegetation Management Crews	5.00%
County of Sonoma – Fire Prevention and Haz-Mat Division	0.42%
County of Sonoma Auditor – Controller – Treasurer – Tax Collector Administrative Fee	1.00%
Sonoma County Chiefs Association	14.07%

E. Allocation of remaining funds.

1. With each quarterly distribution, the entirety of funds held within the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account should be allocated among entities, as set forth in section 12-66(D).
2. In the event any entity enumerated in section 12-66(D) consolidates with, or is annexed by, any other entity, the successor agency shall receive the funds allocated to the enumerated entity.
3. In the event that the entirety of funds from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account cannot be distributed according to the schedule set forth in subdivision D of this section, all remaining funds shall be distributed to REDCOM.

Section 12-67. INDEPENDENT OVERSIGHT COMMITTEE AND PERFORMANCE AUDIT.

A. Composition. The Board of Supervisors shall establish an Oversight

Committee consisting of eleven appointed members 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 an annual report of each Agency’s use of the tax. Any written report shall be a public record.

1. All Committee members shall be independent County residents. For the purposes of this section, and “independent County resident” shall not include active fire chiefs, active fire directors, County employees, or spouses to any such individuals.
2. The Sonoma County Board of Supervisors shall appoint six Committee members to sit on the Oversight Committee. Two of the Committee members will be selected from a list of names submitted by the Mayors’ and Councilmembers’ Association of Sonoma County. Two of the Committee members will be selected from a list of names submitted by the labor organizations responsible for collective bargaining on behalf of active duty firefighters employed by local agencies which receive funding through this Ordinance.
3. The Sonoma County Fire Chiefs Association will appoint three Committee members. One will be selected from a list of names nominated from the general public.
4. The Sonoma County Fire Districts Association will appoint two Committee members. One will be selected from a list of names submitted by the Sonoma County Taxpayers Association.
5. Committee Members will serve a three-year term and are eligible to be reappointed by their appointing body.

B. Annual Reports. The funds collected from the Ordinance shall be received and distributed by the County Auditor-Controller-Treasurer-Tax Collector. Each agency which receives any amount from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account shall prepare and distribute to the Committee, no later than the last day of the sixth month following the end of the fiscal year, an annual report which includes the amount received from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account and how it was allocated. Each such report shall include as an attachment the agency’s most recent annual audit, annual budget, and/or other independent financial review, if available, to the Committee. The Committee shall review all such reports on at least an annual basis. Each agency’s Annual Report shall include the following information:

1. A detail of the prior fiscal year’s activities related to the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account by providing a budget to actual report, balance sheet, and fund balance report.
2. A summary of the positions and start up, equipment and facilities that were funded with revenue from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account.
3. The specific activities that support fire prevention, including vegetation management.
4. Update on the status of facility capital improvement projects that are funded with revenue from the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Account.
5. Demonstration of compliance with the requirements of this plan that the funds shall be used to pay for enhancing operations.
6. Any material changes in the service needs within the agency’s jurisdiction or countywide.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds.

C. Committee Authority. 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 staff or officials or fire agency staff or officials.

- D. Enforcement of Committee Authority. The Committee is authorized to recommend investigation into the misuse of public funds distributed under the Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance to the California State Attorney General, Sonoma County District Attorney, or Sonoma County Grand Jury.

Section 12-68. OVERSIGHT AND ADMINISTRATION.

- A. The implementation of this Ordinance will be the responsibility of the Oversight Committee who reports directly to the Sonoma County Board of Supervisors. The County is charged with a fiduciary duty in administering the tax proceeds in accordance with applicable laws and this Measure. Receipt of tax proceeds may be subject to appropriate terms and conditions, including, but not limited to, the right to require recipients to execute funding agreements and the right to audit recipient’s use of the tax proceeds. Environmental reporting, review and approval procedures as provided for under the National Environmental Policy Act, and/or California Environmental Quality Act, or other applicable laws will be adhered to as a prerequisite to the implementation of any project. Actual tax proceeds may be higher or lower than estimated over the duration of this Measure. Funding agreements shall be required before any tax proceeds are distributed. Each funding agreement shall establish existing revenues used to fund existing personnel in order to establish the baseline for measuring compliance with the requirement that sales tax proceeds shall only be used to pay for additional personnel. The funding agreements will acknowledge that the Measure provides funding to achieve effective and efficient regional fire response services throughout Sonoma County.
- B. 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, and any amounts in excess of the allocation to the County set forth in section 12-66(D) shall be deducted from the annual proceeds from the tax before quarterly distribution to the agencies and entities enumerated in section 12-66(D).
- C. The annual administrative cost borne by the County’s Auditor and County Administrator staff, the Oversight Committee administrative costs and the California Department of Tax and Fee Administration, to the extent such costs are in excess of the allocation provided to the County in section 12-66(D), will be deducted from the annual proceeds from the tax before quarterly distribution to the agencies and entities enumerated in section 12-66(D).

Section 12-69. 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 County declares that it would have adopted each part of this Ordinance irrespective of the validity of any other part.

**SECTION 4. Effective Date and Operative Date.**

This chapter shall be effective ten (10) days after certification by the Board of Supervisors of the returns of the election indicating approval by a majority of the voters voting in the election of the measure enacting this chapter. The operative date for the transactions (sales) and use tax imposed hereunder shall be on October 1, 2024.

**SECTION 5. Severability.**

If any provision of this measure, or part thereof, or the applicability of any provision or part to any person or circumstances, is for any reason held to be invalid or unconstitutional, the remaining provisions and parts shall not be affected, but shall remain in full force and effect, and to this end the provisions and parts of this measure are severable. The People of Sonoma County hereby declare that this measure, and each portion and part, would have been adopted irrespective of whether any one or more provisions or parts are found to be invalid or unconstitutional. The Sonoma County further declare their desire that this measure provide funding as described for wildfire prevention, preparedness, emergency response and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures; and that each of these vital County services are independently important of one another.

### **SECTION 6. Conflicting Measures.**

This measure is intended to be comprehensive. It is the intent of the People of Sonoma County that, in the event this measure appears on the same ballot as one or more measures relating to the imposition of sales and use tax, the provisions of the other measure or measures shall be deemed in conflict with this measure. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and the provisions of the other measure or measures may be implemented only to the extent that those provisions are not in conflict with each provisions this measure. The provisions of a conflicting measure or measures shall be deemed in conflict with this measure if such conflicting measure or measures would, after accounting for this measure's sales and use tax imposition, impose a sales and/or use tax in excess of the limits placed on the imposition of such taxes in Sonoma County by the State of California. If this measure is approved by a majority of the voters, but does not receive a greater number of affirmative votes than any other measure or measures appearing on the same ballot regarding the imposition of sales and use tax set forth herein and/or for the purposes of funding fire protection and improvement, then this measure shall take effect to the extent not in conflict with said other measure or measures.

### **SECTION 7. Liberal Constitution.**

This measure is an exercise of the initiative power reserved to the People of Sonoma County for funding wildfire prevention, preparedness, emergency response and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures; and shall be liberally construed to effectuate that purpose.

### **SECTION 8. Municipal Affair.**

The People of Sonoma County hereby declare that, separately and together, the following purposes constitute municipal affairs: wildfire prevention, preparedness, emergency response and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures. The People of Sonoma County hereby further declare their desire for this measure to coexist with any similar tax measures adopted at the city, county or state levels.

### **SECTION 9. Legal Defense.**

The People of the Sonoma County desire that this measure, if approved by a simple majority of voters, and thereafter challenged in court, be defended by the Sonoma County. The People of Sonoma

County, by approving this measure by a simple majority of voters, hereby declare that the proponent(s) of this Act have a direct and personal stake in defending this measure from constitutional or statutory challenges to the measure’s validity or implementation. In the event the Sonoma County fails to defend this measure, or the Sonoma County fails to appeal an adverse judgment against the constitutionality, statutory permissibility or implementation of this measure, in whole or in part, in any court of law, the measure’s proponent(s) shall be entitled to assert his, her or their direct personal stake by defending the measure’s validity and implementation in any court of law and shall be empowered by the People of Sonoma County through this measure to act as agents of the People of Sonoma County, and Sonoma County shall indemnify the proponent(s) for reasonable fees, expenses and other losses incurred by the proponent(s), as agent(s) of Sonoma County, in defending the validity and/or implementation of the measure. The rate of indemnification shall be no more than the amount it would cost the Sonoma County to perform the defense itself.

### Certification of Voter Approved Tax

Pursuant to California Elections Code 9100, et seq., the proposed Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Initiative and Sales Tax Petition (Petition) was filed on June 9, 2023. On September 12, 2023, the Board of Supervisors accepted a certificate of sufficiency for the Petition and submitted the Petition without alteration to the voters. On September 26, 2023, the Board of Supervisors adopted a resolution calling a special election on the Petition and combining the special election with the statewide election on March 5, 2024.

Pursuant to Election Code section 9122, the proposed tax was duly submitted to the voters of Sonoma County at the March 5, 2024 Consolidated Presidential Primary Election and received the following vote:

YES 89,646 (61.7%)

NO 55,615 (38.3%)

Pursuant to Article 13 C, §2(b) of the California Constitution, the proposed tax was approved by a majority of the county electorate.