COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE K

The Napa County Board of Supervisors has placed on the ballot the question of whether to approve an ordinance enacting a transactions and use tax (“sales tax”) throughout the county. The ordinance, known as Measure “K,” would impose a one quarter of one percent (.25%) sales tax beginning 120 days from the March 3, 2020 election (July 1, 2020) for fifteen years.

State law authorizes the County to levy a sales tax if the ordinance proposing the tax is approved by a two-thirds vote of all members of the Board of Supervisors and two-thirds of the qualified voters of the county who vote in the election. The Board of Supervisors unanimously approved the ordinance on August 20, 2019.

Measure K proposes a special tax that would be passed through to the Napa County Regional Park and Open Space District (District). Special taxes can only be utilized for those purposes identified in the ordinance imposing the tax and cannot be used for general governmental purposes. The District would use the sales tax to preserve watersheds, rivers, lakes, open space and wildlife habitat; restore, maintain and improve public access to public open space resources; and help implement the park and recreation objectives of the county’s five municipalities.

The measure would create a Citizens Oversight Committee to review annual expenditures for conformance to the ordinance’s expenditure plan and prepare an annual report to be presented to the District Board of Directors in a public meeting.

The current sales tax throughout Napa County, except for St. Helena, is 7.75%, which means that if adopted, Measure K would increase the sales tax rate in the unincorporated areas of the county, the City of Napa, the City of American Canyon, the City of Calistoga and Town of Yountville to 8.0% for fifteen years beginning July 1, 2020. The current sales tax rate in the City of St. Helena is 8.25%, which means that if adopted, Measure K would increase the sales tax rate in the City of St. Helena to 8.5%. Like the current sales tax, the tax would be imposed on all retailers in the incorporated and unincorporated county on sales of tangible personal property, subject to certain exemptions and exclusions identified in the ordinance, that are required by State law.

A YES VOTE MEANS you want to impose a one quarter of one percent (.25%) special sales tax limiting the use of those proceeds to the above described District projects.

A NO VOTE MEANS you do not want to impose a one quarter of one percent (.25%) sales tax to fund the above described District projects.

Jeffrey M. Brax
County Counsel