

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE L

The Napa County Board of Supervisors has placed on the ballot the question of whether to approve an ordinance enacting a countywide transaction and use tax ("sales tax") to supplement existing funding for enhanced fire services and programs. If approved by the voters, this ordinance, known as Measure "L," would impose a one quarter of one percent (.25%) sales tax beginning on October 1, 2022, and continuing for ten years.

The sales tax is a special tax that would be levied on the sale of tangible personal property sold at retail, with certain limited exceptions specified in the ordinance. State law authorizes the County to levy a sales tax if the ordinance proposing the tax is approved by a two-thirds vote of the qualified voters of the entire county who vote in the election. A special tax can only be utilized for those purposes identified in the ordinance imposing the tax, not for general governmental purposes. The Board of Supervisors voted unanimously to approve the ordinance.

The sales tax would be used by Napa County and the cities and town in the county to supplement existing funding for fire services and programs. The sales tax would fund "enhanced fire services and programs," defined as an increase in the level of fire services and programs through fire equipment, fire apparatus, fire suppression, infrastructure, technology, staffing, and training. It includes implementation of resilient fire programs such as defensible space inspections, home hardening, wildfire preparedness programs, wildfire prevention, emergency alerts, vegetation management, and education, all described in Measure L.

The Measure allocates a percentage of tax revenues to Napa County and each of the cities and town for use by their fire agencies. Measure L requires the establishment of an oversight committee to review the receipt and expenditures of the sales tax revenue until the sales tax expires.

The current sales tax throughout Napa County, except for the City of St. Helena, is 7.75%, which means that if adopted, Measure L 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 8.00% for a ten-year period. The current sales tax in the City of St. Helena is 8.25%, which means that if adopted, Measure L would increase the sales tax rate in the City of St. Helena to 8.50%. 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.

A YES VOTE MEANS you want to impose a one quarter of one percent (.25%) special sales tax for enhanced fire services and programs.

A NO VOTE MEANS you do not want to impose a one quarter of one percent (.25%) sales tax for enhanced fire services and programs.

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