

TITLE: AN INITIATIVE IMPOSING A ONE-HALF PERCENT (1/2%) SALES TAX FOR WILDFIRE PREPAREDNESS, WATERSHED PROTECTION, AND OPEN SPACE PRESERVATION

SUMMARY: This initiative, entitled the “Napa County Wildfire Preparedness, Watershed Protection and Open Space Preservation Act of 2026” would add a new Chapter 3.38 to Title 3 of the Napa County Code.

The Initiative, if enacted, would do all of the following:

1) Impose a countywide retail transaction and use tax (“sales tax”) at the rate of one-half of one percent (1/2%), on the sale and use of tangible personal property within Napa County, including both the incorporated and unincorporated areas of the county. The sales tax would be imposed for eighteen (18) years, beginning on April 1, 2027 and expiring on March 31, 2045.

2) Limit the use of, and require that sales tax proceeds be used for, the specific purposes identified in the Initiative’s Expenditure Plan, which includes wildfire preparedness, watershed protection, open space preservation, and administrative expenditures related to the planning and implementation of the Initiative.

The Expenditure Plan outlines the specific program expenditure categories. The Expenditure Plan would be codified as Section 3.38.040 of the Napa County Code and would guide how the proceeds will be used.

3) Require the County Auditor-Controller to establish a special fund for the deposit of sales tax proceeds and mandate allocation of 50% of sales tax proceeds to Napa County and 50% of the sales tax proceeds to the Napa County Regional Park and Open Space District (“Park District”).

4) Require the County and the Park District to distribute the sales tax proceeds to grantees through a competitive grant process, as further described in the Initiative, to be used only for the purposes outlined in the Expenditure Plan. The County may award grants only to 501c3 nonprofit organizations, with exceptions as outlined in the Initiative. The Parks District may grant awards to 501c3 nonprofit corporations and public agencies as described in the Initiative.

5) Establish an Oversight Committee tasked with reviewing the receipt and expenditure of sales tax proceeds, including an annual report of each grantee’s use of funds. The Committee will consist of nine Napa County resident members and 3 non-voting ex- officio members: County Auditor, Park District General Manager, and County Fire Administrator, or their respective designees.

6) Increase the appropriations limit for the County by four years, to allow the use of all raised sales tax proceeds.