

ORDINANCE NO. 3760
AN ORDINANCE OF THE COUNTY OF MARIN, STATE OF CALIFORNIA, RE-IMPLEMENTING A ONE-QUARTER OF ONE PERCENT TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION FOR PARKS, OPEN SPACE, AND SUSTAINABLE AGRICULTURE

THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN ORDAINS AS FOLLOWS:

SECTION 1. TITLE

This Ordinance shall be known as the **Marin Parks, Open Space, and Sustainable Agriculture Transactions and Use Tax Ordinance**. The County of Marin hereinafter shall be called "County." This Ordinance shall be applicable in the incorporated and unincorporated territory of the County.

SECTION 2. EFFECTIVE DATE; OPERATIVE DATE; ADMINISTRATION

- A. This Ordinance relates to the levying and collecting of the County transactions and use taxes and shall take effect immediately ("Effective Date").
- B. This Ordinance shall become operative on October 1, 2022 or the start of the earliest quarter thereafter, on the first day of the first calendar quarter commencing more than 110 days after the adoption of this Ordinance, consistent with California Department of Tax and Fee Administration requirements ("Operative Date"); provided, however, that the Marin Parks, Open Space, and Sustainable Agriculture Expenditure Plan ("Expenditure Plan"), attached hereto as Exhibit "A," shall commence on the Effective Date of this Ordinance.
- C. Upon becoming operative, this Ordinance shall apply to any unspent fund balance from Ordinance 3586, which became effective April 1, 2013.

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 re-implement 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 re-implements 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. 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.

SECTION 4. EXPENDITURE PLAN: LIMITATION OF EXPENDITURES: FISCAL OVERSIGHT

Pursuant to the requirements of Government Code §50075.1, (1) the Expenditure Plan constitutes the statement of the specific purposes for which the revenue generated by this Ordinance may be expended, (2) the expenditure of the revenue generated by this Ordinance shall be restricted to the purposes stated in Exhibit "A," (3) the revenue generated by this Ordinance shall be deposited into the "Parks, Open Space, and Sustainable Agriculture Special Tax Account," and (4) the County Department of Finance shall prepare and file with the Board of Supervisors reports meeting the requirements of Government Code §50075.3.

SECTION 5. 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 6. TRANSACTIONS TAX RATE

For the privilege of selling tangible personal property at retail, a tax is hereby re-implemented upon all retailers in the incorporated and unincorporated territory of the County at the rate of one-quarter of one percent (0.25%) 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 7. 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.

SECTION 8. USE TAX RATE

An excise tax is hereby re-implemented 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 quarter of one-percent (0.25%) 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 9. 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.

SECTION 10. 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, State Board of Control, State Board of Equalization, 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.
 - a. 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 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.

SECTION 11. 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 12. 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 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.
- 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 County.
- 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 County 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 13. USE OF PROCEEDS

The proceeds of the taxes imposed by this ordinance shall be used solely for the projects and purpose set forth in the Expenditure Plan attached as "Exhibit A" and for the administration

thereof.

SECTION 14. 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 15. 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 16. 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 17. PUBLICATION

Within thirty (30) days of its passage, this ordinance shall be published with the names of the supervisors voting for and against the same in the MARIN INDEPENDENT JOURNAL, a newspaper of general circulation published in the County of Marin.

SECTION 18. TERMINATION DATE

The authority to levy the tax re-implemented by this Ordinance shall expire nine years from the Operative Date of this Ordinance.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin held on February 15, 2022, by the following vote:

AYES: SUPERVISORS Dennis Rodoni, Judy Arnold, Damon Connolly,
Stephanie Moulton-Peters, Katie Rice

NOES: NONE

ABSENT: NONE



PRESIDENT, BOARD OF SUPERVISORS

ATTEST:



CLERK

Exhibit A

PARKS, OPEN SPACE, AND SUSTAINABLE AGRICULTURE EXPENDITURE PLAN

A. Summary

It is proposed that the voters in Marin County be presented at the June 7, 2022 Primary Election, the opportunity to vote to re-implement an existing tax that funds the preservation of Marin County parks, open space preserves, and farmland. The Parks, Open Space, and Sustainable Agriculture one-fourth cent (1/4 cent) sales tax ("Measure") is estimated, at current collection levels, to generate approximately \$16,000,000 per year. This level of revenue may change during the life of the Measure due to the variability in annual receipts. All revenue projections described below are approximate and will be subject to changes in annual receipts.

This Expenditure Plan ("Plan") outlines three programs for spending the sales tax proceeds. In Part B of the Plan, each program is described by its funding allocation, and types of projects and activities that the funding would support. Part C of the Plan contains administrative provisions, including a Community Oversight Committee and public process for determining annual expenditures.

B. Program Descriptions

1. **Parks and Open Space Program (65%)**

The purpose of this Program is to protect or restore natural resources, maintain existing county parks and open space preserves, and preserve natural lands. Sixty five percent (**65%**) of revenues generated annually by this Measure shall be made available for the following uses.

a. Protect or Restore Natural Resources and Maintain Existing County Parks and Open Space Preserves.

The purpose of this element is to protect or restore natural resources and maintain our existing county parks and open space preserves. Sixty five percent (**65%**) of the Parks and Open Space Program's annual amount shall be used for the following purposes.

- i. Enhance biodiversity, and control populations of invasive, non-native weeds in communities throughout Marin.
- ii. Repair, maintain, and/or replace deteriorating recreation facilities and infrastructure in county parks, on county regional pathways, and locally through partnerships. Facilities and infrastructure include, but are not limited to, children's playgrounds, bathrooms, water fountains, water lines, picnic areas and tables, the swimming pool at McNear's Beach Park, signs, sea walls, kayak and canoe launches, fishing piers, paved multiuse pathways such as Mill Valley/Sausalito bike path and Corte Madera Creek bike path, tennis courts, basketball courts, the skate park at John F. Mcinnis Park, landscape plantings, parking lots, irrigation systems, and ball fields.
- iii. Implement trail projects to protect water quality, sensitive habitats and natural areas (including habitat for rare and endangered species); reduce erosion; avoid unstable slopes; improve trail safety and sustainability; improve trail enjoyment and recreation opportunities; and reduce maintenance costs, in accordance with the Marin County Parks

Road and Trail Management Plan. Project types may include, but are not limited to, rerouting existing trails; decommissioning (closing) unauthorized and redundant trails with concurrent habitat restoration; converting redundant or unnecessary fire roads to trails (in consultation with Marin fire agencies); building new or modifying existing trails when necessary to improve trail safety and/or achieve connections to other trails or destinations; and entering into arrangements with private landowners for essential trail connections.

- iv. Protect and restore wetlands along Marin's coastline and bay shoreline to protect wildlife habitat, including habitat for shorebirds, waterfowl, and endangered wildlife such as the California clapper rail and salt marsh harvest mouse.
- v. Protect water quality and fish habitat by reducing erosion and sedimentation, and/ or engaging in restoration projects in streams and creeks within county parks and preserves including, but not limited to, Coyote Creek, Miller Creek, Lagunitas Creek, Corte Madera Creek, Rush Creek, Novato Creek, and Las Gallinas Creek.
- vi. Repair, maintain, and/or replace deteriorating facilities and infrastructure in open space preserves that orient and inform visitors, enable public access, protect natural resources, enhance safety, and prevent slope instability and flooding affecting downstream areas. Facilities and infrastructure include, but are not limited to, signs, gates, fences, flood prevention and drainage improvements, slope stability improvements, culverts, retaining walls, and bridges.
- vii. Augment current visitor services for parks and open space preserves - via rangers, programming, and partnerships - to protect natural resources; support visitor safety and enjoyment; and support volunteerism and environmental education.

b. Reduce the Risk of Wildfire In County Parks and Open Space Preserves.

The purpose of this element is to reduce the risk of wildfire on and adjacent to county parks and open space preserves. Twenty five percent (**25%**) of the Parks and Open Space Program's annual amount shall be used for direct services to fund fuels reduction crews made up of Parks staff or through a contractor, fire department or other partner to provide on the ground fuels reduction services to reduce the risk of wildfire in county parks and open spaces throughout Marin in close consultation with fire agencies, and while protecting biodiversity and ecosystem services including the following:

- i. Reducing flammable fuels in the wildland urban interface in accordance with the priorities described in the County's Community Wildfire Protection Plan.
- ii. Conducting prescribed burns in partnership with local fire agencies.
- iii. Maintaining defensible space in Park and Open Space lands adjacent to nearby communities

Staff will develop an annual fuels reduction work plan with input from the community and local fire agencies and in partnership with the Marin Wildfire Protection Authority ("MWPA"). The outcomes of this work will be published and reviewed by the Board of Supervisors each year. Staff will partner with MWPA through an MOU to maximize coordination and joint-decision making for vegetation management and evacuation route clearing, to delineate non-

overlapping areas of responsibility, to identify and prioritize the most urgent projects impacting community/public safety, and to reduce costs. Any unspent funds below the annual required spending within this allocation will be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax.

c. Preserve Natural Lands

The purpose of this element is to enable fulfillment of the Marin County Parks Strategic Plan goals related to the permanent preservation of land for public open space, community separators, wildlife corridors, greenbelts, and habitat. Ten percent (**10%**) of the Parks and Open Space Program's annual amount shall be used for the following purposes; however, the annual amount or its balance may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax extension.

- i. Acquire land or conservation easements from willing sellers through direct purchase or partnerships for the purposes of permanently protecting and/or restoring natural areas, streams, bay lands, and native ecosystems with high natural resource values; or to improve access to parks and recreation facilities.
- ii. Implement public access, safety, and environmental protection improvements on lands and conservation easements purchased under this program on or after April 1, 2013.
- iii. To the extent possible, these funds would be used to leverage matching funds from public and private partners.

2. Sustainable Agriculture Program (20%)

The purpose of this Program is to support and enhance ecosystem services, climate resiliency, and the protection, restoration, and sustainability of Marin County agricultural working lands and food systems. Twenty percent (**20%**) of revenues generated annually by this Measure shall be made available for the following uses.

- a. Thirty percent (30%) of the Sustainable Agriculture Program's annual amount shall provide competitive matching grants to qualified organizations to support work on sustainable food systems, climate beneficial management, and improving natural resource values on Marin's working lands, including: carbon capture farming practices, environmental restoration, regenerative agriculture, improving ecosystem services for water quality and soil health, local food supply sustainability and community gardens, wildlife corridor and habitat improvements, providing for public access, increasing access to low-cost farmland and farming for low-income and underserved communities.
- b. Twenty percent (20%) of the Sustainable Agriculture Program's annual amount shall provide matching grants to the Marin Resource Conservation District for the purpose of implementing carbon farm plans and similar projects on working agricultural lands which will support and enhance water quality and soil health, biodiversity, wildlife corridors, riparian zones, erosion control, climate resiliency, and safeguard wildlife habitat and pollinators.
- c. Fifty percent (50%) of the Sustainable Agriculture Program over the life of the measure shall be used for the purchase of perpetual agricultural conservation easements (including those on land already encumbered by agricultural

conservation easements) and purchase of additional real property interests to protect and permanently preserve Marin County farms and ranches for productive agricultural use through voluntary transactions with landowners, and monitoring and enforcing existing easements.

- d. This program's annual amount, or its balance, may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax.

2. City, Town, and Applicable Special District Program (15%)

The purpose of this Program is to assist Marin's municipalities and applicable special districts in managing their parks, open space preserves, recreation programs, and vegetation to promote biodiversity and reduce wildfire risk. Fifteen percent (15%) of the revenues generated annually by this Measure shall be made available for the following uses.

- a. Provide grants to cities, towns, and applicable special districts (special districts that provide for parks, open space and/or recreation in unincorporated areas), to maintain, restore, and/or renovate existing parks, preserves, and recreational facilities; to construct new parks and recreational facilities or acquire parklands; or to engage in vegetation management to reduce wildfire risk, promote biodiversity, or control invasive non-native weeds on private, municipal, or district lands.
- b. Funds shall be available through a grant allocation process that will be designed in concert with the cities, towns, and applicable special districts. The grant allocation process, but not the individual projects, shall be subject to approval by the Marin County Board of Supervisors. This program's annual amount, or its balance, may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax.

C. Administrative Provisions

1. Community Oversight Committee

- a. The Community Oversight Committee formed by the Marin County Board of Supervisors within 6 months following the passage of Ordinance No. 3586 in 2012 shall be continued. The responsibilities of this committee shall continue to be to review Plan expenditures on an annual basis to ensure they conform with the Plan and oversee an annual audit and prepare an annual report describing how funds were spent.
- b. Members of the committee shall be appointed by the Board. The role of the committee shall be to advise the Board and staff on these matters. The committee shall report to the Director and General Manager of Marin County Parks.
- c. Members of the Community Oversight Committee shall be county residents who are neither elected officials of any government, nor employees from any agency or organization that either oversees or benefits from the proceeds of the sales tax. The committee shall consist of seven at-large members.
- d. The committee shall continue to operate under existing bylaws approved by the Board of Supervisors related to the conduct of committee meetings and business, which may be updated by the Board of Supervisors.
- e. Meetings of the committee shall be open to the public and shall be held in compliance with the Ralph M. Brown Act, California's open meeting law.

- f. The committee shall dissolve after all revenue collected from this Measure is expended and a final report is submitted.

2. Re-implementation Requirements

Implementation of the plan shall be guided by the following procedures to ensure that the revenue generated by the Measure continues to be spent in the most efficient and effective manner possible, consistent with serving the public interest in Marin County, and the desires of the voters of Marin County.

- a. The Marin County Parks and Open Space Commission shall conduct a public meeting annually to gain public input on selection of projects to expend the sales tax revenues, as part of County's annual budget development process.
- b. The County of Marin is charged with the fiduciary duty to administer sales tax proceeds in accordance with applicable laws. Disbursement of funds as grants shall be subject to terms and conditions that may include, but are not limited to, the County's right to 1) require grantees to enter into funding agreements with the County; 2) require matching funds; and 3) audit a grantee's use of tax proceeds.
- c. Actual revenues generated by the Measure may be higher or lower than estimates in this Plan due to variability in annual tax receipts. County shall annually estimate revenue from the Measure.
- d. County may accumulate revenue over multiple years so that sufficient funding is available for larger and long-term projects. All interest income shall be used for the purposes identified in this Plan and shall accrue proportionately to the programs identified in this Plan. Ten (10) years after the termination date of the sales tax re-implementation, unused funds and accrued interest from the Sustainable Agriculture Program and the City, Town, and Applicable Special District Program shall be available for any purpose consistent with this Plan, subject to approval by the Board of Supervisors.
- e. Sales tax proceeds are intended to augment annual County of Marin General Fund support for Marin County Parks. Any reduction in the annual net county costs below the 2022-23 allocation to Marin County Parks from the General Fund will be within the range of reductions being required from other county departments.
- f. To enhance local workforce development and employment opportunities, and involve youth and young adults in caring for our natural resources, the county will reach out to local community based, not-for-profit, and/or for-profit businesses and consider these entities for the provision of new contracted services funded by this measure.
- g. No more than five percent (5%) of the Parks and Open Space Program's annual amount may be used for administrative expenses by the county.
- h. No more than five percent (5%) of the Sustainable Agriculture Program's annual amount may be used for administrative expenses by the county.