



625 Burnell Street, Napa CA 94559

Napa Valley Transportation Authority (NVTA)

Board of Directors

*******Special Meeting*******

(Note Meeting Location)

AGENDA

Wednesday, December 12, 2012

1:30 p.m.

County of Napa Board of Supervisors Chambers

1195 Third Street, Suite 305

Napa CA 94559

All materials relating to an agenda item for an open session of a regular meeting of the NVTA Board of Directors are posted on our website at www.nctpa.net/agendas-minutes/23 at least 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the NVTA Board of Directors, 625 Burnell Street Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m., except for NVTA holidays. Materials distributed to the present members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the NVTA Board or staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

Members of the public may speak to the Board on any item at the time the Board is considering the item. Please complete a Speaker's Slip, which is located on the table near the entryway, and then present the slip to the Board Secretary. Also, members of the public are invited to address the Board on any issue not on today's agenda under Public Comment. Speakers are limited to three minutes.

This Agenda shall be made available upon request in alternate formats to persons with a disability. Persons requesting a disability-related modification or accommodation should contact Karrie Sanderlin, NVTA Board Secretary, at (707) 259-8631 during regular business hours, at least 48 hours prior to the time of the meeting.

This Agenda may also be viewed online by visiting the NCTPA website at www.nctpa.net, click on Minutes and Agendas – NVTA Board or go to www.nctpa.net/agendas-minutes/23

ITEMS

- 1. Call to Order – Chair Keith Caldwell
- 2. Pledge of Allegiance

- 3. Roll Call

Members:

Joan Bennett	City of American Canyon
Leon Garcia, Mayor	City of American Canyon
Michael Dunsford	City of Calistoga
Jack Gingles, Mayor	City of Calistoga
Jim Krider	City of Napa
Jill Techel, Mayor	City of Napa
Keith Caldwell, BOS Chair	County of Napa
Bill Dodd	County of Napa
Del Britton, Mayor	City of St. Helena
Peter White	City of St. Helena
Lewis Chilton	Town of Yountville
John F. Dunbar, Mayor	Town of Yountville

- 4. Public Comment

5. **CONSENT ITEM (5.1)**

RECOMMENDATION

- 5.1 Approval of Meeting Minutes of July 18, 2012
(Karrie Sanderlin) *(Pages 4-5)* APPROVE

6. **REGULAR AGENDA ITEMS - TRANSPORTATION**

RECOMMENDATION

- 6.1 Declaration of Election Results – Measure T
(Janice Killion) *(Pages 6-15)* APPROVE

Authority action will declare the vote on Measure T, NVTA Ordinance 2012-01.

- 6.2 Resolution No. 12-03 Authorizing the Executive Director to Execute Agreements with the State Board of Equalization for Implementation of a Local Transaction and Use Tax (Janice Killion) *(Pages 16-27)* APPROVE

Authority action will authorize the Executive Director to enter into contracts with the State Board of Equalization to administer the collection and disbursement of the Measure T tax revenue.

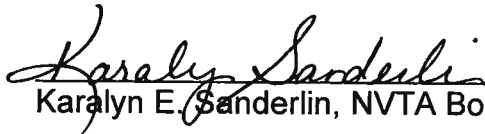
7. **ADJOURNMENT**

RECOMMENDATION

- 7.1 Approval of Meeting Date of January 16, 2013
at the Soscol Gateway Transit Center, 625
Burnell Street, Napa CA and Adjournment

APPROVE

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NCTPA offices, 625 Burnell Street, Napa, CA and at the County of Napa offices, 1195 Third Street Napa CA, by 5:00 p.m., Friday December 7, 2012.



Karalyn E. Sanderlin, NVTA Board Secretary

Napa Valley Transportation Authority (NVTA)

Board of Directors

AGENDA

Wednesday, July 18, 2012

ITEMS

1. Call to Order

Vice Chair Jack Gingles called the meeting to order at 1:30 p.m.

2. Pledge of Allegiance

Board Member Dunbar led the salute to the flag.

3. Roll Call

Members Present:

Leon Garcia	City of American Canyon
Joan Bennett	City of American Canyon
Michael Dunsford	City of Calistoga
Jack Gingles	City of Calistoga
Jill Techel	City of Napa
Bill Dodd	County of Napa
Mark Luce	County of Napa
Del Britton	City of St. Helena
John Dunbar	Town of Yountville
Margie Mohler	Town of Yountville

Members Absent:

Jim Krider	City of Napa
Peter White	City of St. Helena

4. Public Comment - None

5. CONSENT ITEM (5.1)

MSC* DODD / GARCIA to APPROVE Consent Item 5.1

5.1 Approval of Meeting Minutes of June 20, 2012

MSC - Motioned, Seconded, and Unanimously Carried

6. **REGULAR AGENDA ITEMS – TRANSPORTATION**

6.1 **Determine Whether the Board Will Authorize and Appoint Chair Caldwell to work with a Political Committee to Develop Argument in Favor of the Measure T Napa Countywide Road Maintenance Act and Expenditure Plan and Designate Signatories**

Authority action authorized the Chair to work with a political committee to develop a ballot measure argument in favor of Measure T - the Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T Expenditure Plan) in preparation for the November 2012 Ballot.

MSC* BENNETT / BRITTON to APPROVE authorizing Chair Caldwell to work with a political committee to develop a ballot measure argument in favor of Measure T - the Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T Expenditure Plan) in preparation for the November 2012 Ballot, including related correspondence, and designate up to five signatories for each argument.

7. **ADJOURNMENT**

7.1 **Approval of Meeting Date of September 19, 2012 and Adjournment**

The next regular meeting will be held Wednesday September 19, 2012 at 1:30 p.m.

The meeting was adjourned by Vice Chair Gingles at 1:34 p.m.

Karlyn E. Sanderlin, NVTA Board Secretary



December 12, 2012
NVTA Agenda Item 6.1
Continued From: New
Action Requested: **APPROVE**

NAPA VALLEY TRANSPORTATION AUTHORITY Board Agenda Letter

TO: Board of Directors
FROM: Janice Killion, Agency Counsel
REPORT BY: Janice Killion, Agency Counsel
(707) 259-8246 / Email: janice.killion@countyofnapa.org
SUBJECT: Declaration of Election Results – Measure T

RECOMMENDATION

The Assessor-Recorder-County Clerk, in his capacity as ex-officio Registrar of Voters for the County of Napa requests that the Napa Valley Transportation Authority (NVTA) Board of Directors declare the vote on Measure T, NVTA Ordinance 2012-01 (Attachment 1).

EXECUTIVE SUMMARY

Pursuant to California Elections Code, the Board of Directors is required to declare the results of elections on measures under its jurisdiction, in this case Measure T.

PROCEDURAL REQUIREMENTS

1. Staff reports
2. Public comments
3. Motion, Second, Discussion and Vote

FINANCIAL IMPACT

None until Fiscal Year 2018/19, unless made operative by the earlier expiration of the County's flood tax.

CEQA REQUIREMENTS

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Pursuant to California Elections Code, the Board of Directors is required to declare the results of elections on measures under its jurisdiction, in this case Measure T.

Pursuant to Elections Code section 15372, the elections official has prepared a certified statement of the results of the General Election held on November 6, 2012, and submitted it to the governing body within 28 days of the election. In addition, Elections Code Section 15400 provides that the governing body shall declare the results of each measure voted on at the election under its jurisdiction.

Pursuant to Public Utilities code section 180204, this ordinance shall be operative on the first day of the first calendar quarter commencing more than 110 days after adoption of the ordinance; however by its terms, imposition of the sales tax authorized by the ordinance will not become effective until July 1, 2018, or earlier expiration of the county-wide flood tax. The certified result of the Measure T election is attached.

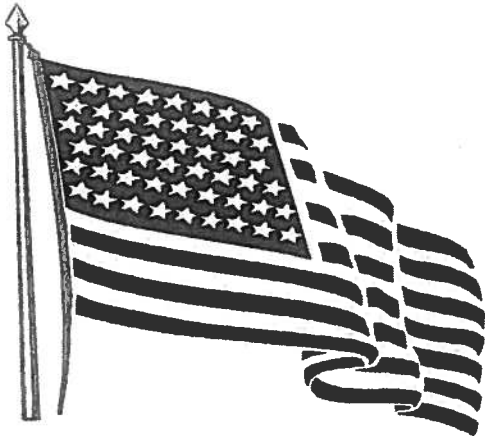
SUPPORTING DOCUMENTS

- Attachment: (1) Declaration of Election Results
(2) Statement of Votes Cast November 6, 2012 General Election

**DECLARATION OF ELECTION
NAPA VALLEY TRANSPORTATION AUTHORITY**

Pursuant to California Elections Code section 15400, the Board of the Napa Valley Transportation Authority, by action taken at its regular meeting on December 12, 2012, hereby declares the vote of the following measure under its jurisdiction,

Measure T	YES	NO	Result
Road Repair Tax	39,462	13,313	Adopted



STATEMENT OF VOTES CAST

NOVEMBER 6, 2012 GENERAL ELECTION

CANVASS AND STATEMENT OF VOTE

COUNTY OF NAPA/NAPA VALLEY TRANSPORTATION AUTHORITY – MEASURE S, T, U, V

I HEREBY CERTIFY THAT ON NOVEMBER 27, 2012 THE OFFICIAL CANVASS WAS COMPLETED FOR THE GENERAL ELECTION HELD ON NOVEMBER 6, 2012 IN THE COUNTY OF NAPA. THE TOTAL NUMBER OF VOTES CAST IN THE RESPECTIVE PRECINCTS IS ATTACHED AND THE TOTALS AS SHOWN ARE TRUE AND CORRECT.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY SEAL THIS 27TH DAY OF NOVEMBER, 2012.

**JOHN TUTEUR
REGISTRAR OF VOTERS**

A handwritten signature in cursive script, appearing to read "John Tuteur", written over a solid horizontal line. The signature is fluid and extends below the line.

NAPA COUNTY Statement of Vote
NAP_20121106_E

140034	NAPA COUNTY													
	Registration	Ballots Cast	Turnout (%)	MEASURE 5 YES	NO	MEASURE T YES	NO	MEASURE U YES	NO	MEASURE V YES	NO	MEASURE V YES	NO	
111131 0001	364	0	0.00	0	0	0	0	0	0	0	0	0	0	0
111131 - Vote by Mail	364	267	73.35	165	77	187	65	94	145	216	31	0	0	
111141 0002	0	0	0.00	0	0	0	0	0	0	0	0	0	0	
111141 - Vote by Mail	0	0	0.00	0	0	0	0	0	0	0	0	0	0	
111151 0003	43	0	0.00	0	0	0	0	0	0	0	0	0	0	
111151 - Vote by Mail	43	40	93.02	32	3	27	9	23	13	29	6	0	0	
111152 0004	417	0	0.00	0	0	0	0	0	0	0	0	0	0	
111152 - Vote by Mail	417	329	78.90	148	132	208	86	122	156	240	45	0	0	
111431 0005	19	0	0.00	0	0	0	0	0	0	0	0	0	0	
111431 - Vote by Mail	19	13	68.42	8	4	4	9	7	6	10	2	0	0	
111751 0006	99	0	0.00	0	0	0	0	0	0	0	0	0	0	
111751 - Vote by Mail	99	81	81.82	56	10	50	21	37	33	60	7	0	0	
111752 0007	279	0	0.00	0	0	0	0	0	0	0	0	0	0	
111752 - Vote by Mail	279	227	81.36	151	56	120	91	71	130	176	30	0	0	
121131 0008	162	0	0.00	0	0	0	0	0	0	0	0	0	0	
121131 - Vote by Mail	162	140	86.42	95	19	97	28	57	59	101	20	0	0	
121132 0009	438	0	0.00	0	0	0	0	0	0	0	0	0	0	
121132 - Vote by Mail	438	326	74.43	227	60	208	91	111	187	247	47	0	0	
121133 0010	489	0	0.00	0	0	0	0	0	0	0	0	0	0	
121133 - Vote by Mail	489	345	70.55	210	92	248	63	111	197	272	43	0	0	
121134 0011	220	0	0.00	0	0	0	0	0	0	0	0	0	0	
121134 - Vote by Mail	220	165	75.00	108	40	115	37	57	90	133	16	0	0	
121135 0012	562	0	0.00	0	0	0	0	0	0	0	0	0	0	
121135 - Vote by Mail	562	436	77.58	296	90	312	95	133	252	347	48	0	0	
121136 0013	529	0	0.00	0	0	0	0	0	0	0	0	0	0	
121136 - Vote by Mail	529	409	77.32	300	73	280	103	151	216	339	35	0	0	
121151 0014	214	0	0.00	0	0	0	0	0	0	0	0	0	0	
121151 - Vote by Mail	214	158	73.83	94	42	110	34	46	87	122	17	0	0	
121152 0015	949	247	26.03	168	48	166	64	74	144	193	33	0	0	
121152 - Vote by Mail	949	568	59.85	413	93	368	148	182	317	442	69	0	0	
121153 0016	169	0	0.00	0	0	0	0	0	0	0	0	0	0	
121153 - Vote by Mail	169	135	79.88	100	17	93	29	53	66	113	8	0	0	
121154 0017	81	0	0.00	0	0	0	0	0	0	0	0	0	0	
121154 - Vote by Mail	81	66	81.48	45	15	36	24	13	42	48	10	0	0	
121155 0018	237	0	0.00	0	0	0	0	0	0	0	0	0	0	
121155 - Vote by Mail	237	173	73.00	114	36	120	35	59	87	138	16	0	0	
121156 0019	406	0	0.00	0	0	0	0	0	0	0	0	0	0	
121156 - Vote by Mail	406	334	82.27	233	64	237	71	112	186	258	46	0	0	
121157 0020	360	0	0.00	0	0	0	0	0	0	0	0	0	0	
121157 - Vote by Mail	360	269	74.72	187	52	192	52	83	150	215	25	0	0	
121158 0021	544	0	0.00	0	0	0	0	0	0	0	0	0	0	
121158 - Vote by Mail	544	448	82.35	305	84	312	90	155	233	363	37	0	0	
121161 0022	348	0	0.00	0	0	0	0	0	0	0	0	0	0	
121161 - Vote by Mail	348	291	83.62	214	53	182	89	75	185	242	29	0	0	
121162 0023	557	0	0.00	0	0	0	0	0	0	0	0	0	0	
121162 - Vote by Mail	557	475	85.28	343	77	298	134	168	250	386	49	0	0	
121221 0024	228	0	0.00	0	0	0	0	0	0	0	0	0	0	
121221 - Vote by Mail	228	175	76.75	110	39	120	35	53	93	130	23	0	0	
121222 0025	73	0	0.00	0	0	0	0	0	0	0	0	0	0	
121222 - Vote by Mail	73	56	76.71	36	12	40	7	23	26	46	2	0	0	
121223 0026	111	0	0.00	0	0	0	0	0	0	0	0	0	0	
121223 - Vote by Mail	111	79	71.17	50	16	61	11	28	42	63	6	0	0	
121231 0027	40	0	0.00	0	0	0	0	0	0	0	0	0	0	
121231 - Vote by Mail	40	30	75.00	13	15	20	7	3	23	21	6	0	0	
121232 0028	228	0	0.00	0	0	0	0	0	0	0	0	0	0	
121232 - Vote by Mail	228	182	79.82	133	31	130	41	66	94	133	32	0	0	
121233 0029	602	0	0.00	0	0	0	0	0	0	0	0	0	0	
121233 - Vote by Mail	602	466	77.41	323	88	340	90	202	199	386	44	0	0	
121234 0030	465	0	0.00	0	0	0	0	0	0	0	0	0	0	
121234 - Vote by Mail	465	347	74.62	225	68	248	57	144	145	253	43	0	0	
121235 0031	395	0	0.00	0	0	0	0	0	0	0	0	0	0	

NAPA COUNTY Statement of Vote
NAP_20121106_E

140034	NAPA COUNTY													
	Registration	Ballots Cast	Turnout (%)	MEASURE 5		MEASURE 7		MEASURE 9		MEASURE 11		MEASURE 13		
				YES	NO	YES	NO	YES	NO	YES	NO	YES	NO	
121235 - Vote by Mail	395	314	79.49	219	63	219	68	133	153	247	36			
121236 0032	389	0	0.00	0	0	0	0	0	0	0	0	0	0	
121236 - Vote by Mail	389	306	78.66	214	56	216	64	93	176	244	34			
121237 0033	61	0	0.00	0	0	0	0	0	0	0	0	0	0	
121237 - Vote by Mail	61	36	59.02	27	7	26	8	14	19	29	5			
121238 0034	426	0	0.00	0	0	0	0	0	0	0	0	0	0	
121238 - Vote by Mail	426	326	76.53	217	74	217	74	99	188	251	40			
121239 0035	507	0	0.00	0	0	0	0	0	0	0	0	0	0	
121239 - Vote by Mail	507	389	76.73	267	76	296	67	172	177	309	47			
121431 0036	601	0	0.00	0	0	0	0	0	0	0	0	0	0	
121431 - Vote by Mail	601	499	83.03	350	97	324	136	175	266	410	47			
121551 0037	112	0	0.00	0	0	0	0	0	0	0	0	0	0	
121551 - Vote by Mail	112	88	78.57	59	16	65	17	36	43	69	12			
121552 0038	189	0	0.00	0	0	0	0	0	0	0	0	0	0	
121552 - Vote by Mail	189	131	69.31	91	25	91	27	41	75	102	19			
121751 0039	328	0	0.00	0	0	0	0	0	0	0	0	0	0	
121751 - Vote by Mail	328	288	87.80	222	45	217	57	107	155	239	33			
121752 0040	651	185	28.42	140	24	117	51	52	112	149	18			
121752 - Vote by Mail	651	380	58.37	282	67	253	107	116	219	326	38			
211161 0041	60	0	0.00	0	0	0	0	0	0	0	0	0	0	
211161 - Vote by Mail	60	49	81.67	35	3	34	5	18	25	38	2			
211162 0042	18	0	0.00	0	0	0	0	0	0	0	0	0	0	
211162 - Vote by Mail	18	16	88.89	14	0	9	5	5	6	14	0			
211561 0043	405	0	0.00	0	0	0	0	0	0	0	0	0	0	
211561 - Vote by Mail	405	271	66.91	188	74	200	54	86	153	211	39			
211562 0044	443	0	0.00	0	0	0	0	0	0	0	0	0	0	
211562 - Vote by Mail	443	310	69.98	199	78	202	86	101	177	238	46			
211563 0045	36	0	0.00	0	0	0	0	0	0	0	0	0	0	
211563 - Vote by Mail	36	34	94.44	19	10	24	7	9	22	26	6			
211751 0046	75	0	0.00	0	0	0	0	0	0	0	0	0	0	
211751 - Vote by Mail	75	63	84.00	35	15	45	8	22	30	46	5			
211761 0047	387	0	0.00	0	0	0	0	0	0	0	0	0	0	
211761 - Vote by Mail	387	319	82.43	226	58	211	88	111	167	263	30			
211771 0048	2	0	0.00	0	0	0	0	0	0	0	0	0	0	
211771 - Vote by Mail	2	1	50.00	1	0	0	1	1	0	1	0	0	0	
221161 0049	309	0	0.00	0	0	0	0	0	0	0	0	0	0	
221161 - Vote by Mail	309	447	144.66	346	67	326	104	135	276	388	37			
221162 0050	498	0	0.00	0	0	0	0	0	0	0	0	0	0	
221162 - Vote by Mail	498	440	88.35	334	58	297	102	138	253	373	27			
221163 0051	350	0	0.00	0	0	0	0	0	0	0	0	0	0	
221163 - Vote by Mail	350	132	37.71	90	18	84	25	36	74	103	9			
221231 0052	333	0	0.00	0	0	0	0	0	0	0	0	0	0	
221231 - Vote by Mail	333	251	75.38	171	50	188	43	77	136	198	31			
221232 0053	383	0	0.00	0	0	0	0	0	0	0	0	0	0	
221232 - Vote by Mail	383	301	78.59	201	60	203	69	107	149	240	28			
221233 0054	34	0	0.00	0	0	0	0	0	0	0	0	0	0	
221233 - Vote by Mail	34	30	88.24	22	3	19	7	7	17	26	0			
221551 0055	432	0	0.00	0	0	0	0	0	0	0	0	0	0	
221551 - Vote by Mail	432	320	74.07	201	83	220	82	92	188	257	40			
221552 0056	273	0	0.00	0	0	0	0	0	0	0	0	0	0	
221552 - Vote by Mail	273	214	78.39	123	66	148	40	62	133	165	28			
221553 0057	215	0	0.00	0	0	0	0	0	0	0	0	0	0	
221553 - Vote by Mail	215	163	75.81	98	35	112	28	57	79	118	22			
221561 0058	136	0	0.00	0	0	0	0	0	0	0	0	0	0	
221561 - Vote by Mail	136	106	77.94	70	25	75	26	26	67	78	11			
221562 0059	550	0	0.00	0	0	0	0	0	0	0	0	0	0	
221562 - Vote by Mail	550	455	82.73	321	87	284	134	152	251	359	63			
221563 0060	612	0	0.00	0	0	0	0	0	0	0	0	0	0	
221563 - Vote by Mail	612	496	81.05	385	76	367	90	154	282	396	49			
221564 0061	584	0	0.00	0	0	0	0	0	0	0	0	0	0	
221564 - Vote by Mail	584	437	74.83	336	58	313	89	138	262	356	43			

NAPA COUNTY Statement of Vote
NAP_20121106_E

140034	NAPA COUNTY														
	Registration	Ballots Cast	Turnout (%)	MEASURE S		MEASURE T		MEASURE U		MEASURE V		MEASURE W		MEASURE X	
				YES	NO	YES	NO	YES	NO	YES	NO	YES	NO	YES	NO
221565 0062	611	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221565 - Vote by Mail	611	500	81.83	360	87	358	106	139	299	398	57				
221566 0063	372	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221566 - Vote by Mail	372	273	73.39	187	53	190	59	92	150	217	32				
221571 0064	1058	271	25.61	193	44	161	82	68	162	206	30				
221571 - Vote by Mail	1058	609	57.56	447	99	425	141	159	381	499	59				
221572 0065	749	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221572 - Vote by Mail	749	847	86.38	483	105	439	164	193	381	535	60				
221573 0066	533	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221573 - Vote by Mail	533	472	88.56	343	75	312	122	144	268	393	39				
221574 0067	1879	406	21.61	253	89	242	111	99	245	317	33				
221574 - Vote by Mail	1879	1039	55.30	727	184	692	251	325	575	801	125				
221671 0068	324	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221671 - Vote by Mail	324	281	86.73	189	62	193	62	78	167	224	30				
221672 0069	695	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221672 - Vote by Mail	695	529	76.12	385	83	367	116	177	283	405	69				
221673 0070	368	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221673 - Vote by Mail	368	326	88.59	235	57	212	89	90	200	262	39				
221674 0071	1816	388	21.37	243	105	237	115	131	215	299	54				
221674 - Vote by Mail	1816	1025	56.44	753	172	683	270	339	569	864	81				
221676 0072	329	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221676 - Vote by Mail	329	262	79.64	190	47	165	79	76	163	212	29				
221761 0073	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221761 - Vote by Mail	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221762 0074	637	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221762 - Vote by Mail	637	558	87.60	395	93	381	136	180	296	449	55				
221771 0075	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
221771 - Vote by Mail	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311411 0076	23	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311411 - Vote by Mail	23	19	82.61	11	8	9	9	7	12	16	3				
311471 0077	61	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311471 - Vote by Mail	61	48	78.69	34	9	24	22	16	28	40	5				
311571 0078	87	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311571 - Vote by Mail	87	74	85.06	53	16	53	19	35	34	62	9				
311611 0079	636	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311611 - Vote by Mail	636	544	85.53	395	87	325	185	191	299	436	69				
311671 0080	391	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311671 - Vote by Mail	391	327	83.63	227	62	208	98	111	182	261	39				
311712 0081	11	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
311712 - Vote by Mail	11	10	90.91	7	3	4	6	8	1	7	3				
312401 0082	4	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312401 - Vote by Mail	4	4	100.00	1	0	0	2	0	3	1	1				
312601 0083	171	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312601 - Vote by Mail	171	132	77.19	89	31	86	35	52	72	101	16				
312602 0084	347	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312602 - Vote by Mail	347	288	83.00	201	56	212	60	142	121	242	25				
312701 0085	79	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312701 - Vote by Mail	79	63	79.75	34	22	37	19	21	32	50	7				
312702 0086	46	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312702 - Vote by Mail	46	38	82.61	23	12	24	13	8	29	32	3				
312703 0087	5	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312703 - Vote by Mail	5	3	60.00	1	2	1	2	0	3	1	2				
312704 0088	168	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312704 - Vote by Mail	168	141	83.93	100	26	96	35	48	81	113	21				
312705 0089	453	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312705 - Vote by Mail	453	369	81.46	241	79	253	85	185	154	259	68				
312706 0090	306	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312706 - Vote by Mail	306	257	83.99	185	50	196	50	132	106	211	29				
312707 0091	273	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
312707 - Vote by Mail	273	218	79.85	138	42	159	40	103	96	170	25				
312708 0092	477	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0

NAPA COUNTY Statement of Vote
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140034	NAPA COUNTY													
	Registration	Ballots Cast	Turnout (%)	MEASURES YES	NO	MEASURE Y YES	NO	MEASURE U YES	NO	MEASURE V YES	NO			
312708 - Vote by Mail	477	388	81.34	264	66	270	87	194	168	301	44			
312709 0093	420	0	0.00	0	0	0	0	0	0	0	0			
312709 - Vote by Mail	420	344	81.90	219	67	222	86	139	159	238	57			
313701 0094	521	0	0.00	0	0	0	0	0	0	0	0			
313701 - Vote by Mail	521	441	84.64	318	69	324	87	190	211	340	53			
313702 0095	277	0	0.00	0	0	0	0	0	0	0	0			
313702 - Vote by Mail	277	222	80.14	160	38	156	53	103	102	180	27			
314701 0096	1987	593	29.84	407	98	400	138	202	379	455	65			
314701 - Vote by Mail	1987	896	45.09	643	148	624	205	381	488	722	87			
315701 0097	216	0	0.00	0	0	0	0	0	0	0	0			
315701 - Vote by Mail	216	160	74.07	99	45	104	44	55	98	126	19			
315702 0098	233	0	0.00	0	0	0	0	0	0	0	0			
315702 - Vote by Mail	233	189	81.12	130	39	116	64	101	85	143	31			
321671 0099	519	0	0.00	0	0	0	0	0	0	0	0			
321671 - Vote by Mail	519	424	81.70	303	76	294	98	124	263	352	38			
321672 0100	465	0	0.00	0	0	0	0	0	0	0	0			
321672 - Vote by Mail	465	383	82.37	285	62	260	98	141	209	327	39			
332601 0101	1475	401	27.19	267	66	272	83	200	164	285	65			
332601 - Vote by Mail	1475	620	55.59	542	139	546	182	406	331	618	94			
332602 0102	564	0	0.00	0	0	0	0	0	0	0	0			
332602 - Vote by Mail	564	493	87.41	333	81	354	87	239	206	389	48			
332604 0103	628	0	0.00	0	0	0	0	0	0	0	0			
332604 - Vote by Mail	628	530	84.39	334	107	381	96	246	229	391	71			
332605 0104	442	0	0.00	0	0	0	0	0	0	0	0			
332605 - Vote by Mail	442	345	78.05	234	57	228	81	151	166	261	42			
332606 0105	259	0	0.00	0	0	0	0	0	0	0	0			
332606 - Vote by Mail	259	238	91.89	156	42	171	36	106	95	179	32			
343701 0106	830	229	27.59	139	46	162	40	93	110	159	34			
343701 - Vote by Mail	830	460	55.42	311	76	356	58	189	214	380	25			
343702 0107	368	0	0.00	0	0	0	0	0	0	0	0			
343702 - Vote by Mail	368	316	85.87	211	52	229	58	105	177	236	31			
343703 0108	413	0	0.00	0	0	0	0	0	0	0	0			
343703 - Vote by Mail	413	356	86.20	246	57	267	60	152	165	284	39			
343704 0109	301	0	0.00	0	0	0	0	0	0	0	0			
343704 - Vote by Mail	301	239	79.40	161	37	184	30	93	112	177	24			
343705 0110	386	0	0.00	0	0	0	0	0	0	0	0			
343705 - Vote by Mail	386	328	84.97	199	72	248	54	112	172	234	56			
351611 0111	706	0	0.00	0	0	0	0	0	0	0	0			
351611 - Vote by Mail	706	506	71.87	308	85	366	50	174	228	345	69			
351612 0112	474	0	0.00	0	0	0	0	0	0	0	0			
351612 - Vote by Mail	474	414	87.34	304	63	268	112	169	201	332	45			
351613 0113	603	0	0.00	0	0	0	0	0	0	0	0			
351613 - Vote by Mail	603	522	86.57	362	94	377	103	222	231	395	71			
351614 0114	264	0	0.00	0	0	0	0	0	0	0	0			
351614 - Vote by Mail	264	234	88.64	170	32	176	35	83	128	192	20			
411221 0115	94	0	0.00	0	0	0	0	0	0	0	0			
411221 - Vote by Mail	94	87	92.55	67	13	46	37	33	49	68	13			
411411 0116	190	0	0.00	0	0	0	0	0	0	0	0			
411411 - Vote by Mail	190	152	80.00	103	34	102	42	44	91	125	16			
411412 0117	340	0	0.00	0	0	0	0	0	0	0	0			
411412 - Vote by Mail	340	251	73.82	156	73	150	89	59	169	204	32			
411413 0118	333	0	0.00	0	0	0	0	0	0	0	0			
411413 - Vote by Mail	333	273	81.98	195	43	173	78	90	157	216	28			
411414 0119	152	0	0.00	0	0	0	0	0	0	0	0			
411414 - Vote by Mail	152	124	81.58	97	17	89	31	42	72	108	11			
411415 0120	551	0	0.00	0	0	0	0	0	0	0	0			
411415 - Vote by Mail	551	470	85.30	344	81	307	134	156	268	392	38			
411416 0121	695	143	20.58	93	41	82	56	48	87	111	26			
411416 - Vote by Mail	695	420	60.43	294	79	262	134	136	248	353	41			
411417 0122	66	0	0.00	0	0	0	0	0	0	0	0			
411417 - Vote by Mail	66	54	81.82	32	12	28	19	9	37	43	1			

NAPA COUNTY Statement of Vote
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140034		NAPA COUNTY											
	Registration	Ballots Cast	Turnout (%)	MEASURE 5 YES	NO	MEASURE T YES	NO	MEASURE U YES	NO	MEASURE V YES	NO		
411418 0123	204	0	0.00	0	0	0	0	0	0	0	0		
411418 - Vote by Mail	204	166	81.37	116	38	86	76	47	110	139	20		
411419 0124	914	0	0.00	0	0	0	0	0	0	0	0		
411419 - Vote by Mail	914	807	88.29	597	128	567	193	250	481	668	89		
411711 0125	404	0	0.00	0	0	0	0	0	0	0	0		
411711 - Vote by Mail	404	344	85.15	233	69	204	112	104	200	272	44		
411712 0126	433	0	0.00	0	0	0	0	0	0	0	0		
411712 - Vote by Mail	433	383	88.45	272	72	246	119	165	182	311	52		
411713 0127	137	0	0.00	0	0	0	0	0	0	0	0		
411713 - Vote by Mail	137	117	85.40	84	21	71	37	56	52	98	15		
416801 0128	182	0	0.00	0	0	0	0	0	0	0	0		
416801 - Vote by Mail	182	151	82.97	102	27	90	51	38	91	112	20		
421221 0129	343	0	0.00	0	0	0	0	0	0	0	0		
421221 - Vote by Mail	343	235	68.51	141	62	144	61	75	126	174	33		
421222 0130	415	0	0.00	0	0	0	0	0	0	0	0		
421222 - Vote by Mail	415	295	71.08	196	62	201	68	95	165	233	36		
421223 0131	88	0	0.00	0	0	0	0	0	0	0	0		
421223 - Vote by Mail	88	65	73.86	46	15	38	23	23	37	48	13		
421224 0132	467	0	0.00	0	0	0	0	0	0	0	0		
421224 - Vote by Mail	467	347	74.30	209	82	238	67	112	183	247	49		
421225 0133	434	0	0.00	0	0	0	0	0	0	0	0		
421225 - Vote by Mail	434	338	77.88	228	65	238	65	114	175	263	35		
421226 0134	483	0	0.00	0	0	0	0	0	0	0	0		
421226 - Vote by Mail	483	361	74.74	246	71	268	64	139	174	289	39		
421227 0135	246	0	0.00	0	0	0	0	0	0	0	0		
421227 - Vote by Mail	246	222	90.24	161	35	139	69	80	121	180	23		
421421 0136	108	0	0.00	0	0	0	0	0	0	0	0		
421421 - Vote by Mail	108	76	70.37	54	16	52	21	31	39	63	6		
421422 0137	513	0	0.00	0	0	0	0	0	0	0	0		
421422 - Vote by Mail	513	389	75.83	234	110	261	101	124	217	319	44		
421423 0138	378	0	0.00	0	0	0	0	0	0	0	0		
421423 - Vote by Mail	378	276	73.02	182	65	191	61	83	163	224	33		
421424 0139	726	163	22.45	96	41	101	43	57	84	116	26		
421424 - Vote by Mail	726	392	53.99	260	83	283	70	116	210	302	35		
421425 0140	619	0	0.00	0	0	0	0	0	0	0	0		
421425 - Vote by Mail	619	483	78.03	343	76	357	83	163	257	378	52		
421426 0141	1309	293	22.38	175	62	192	53	92	143	208	34		
421426 - Vote by Mail	1309	751	57.37	524	143	532	160	239	417	603	82		
421471 0142	1770	332	18.76	228	61	221	83	103	186	263	35		
421471 - Vote by Mail	1770	1087	61.41	796	166	772	223	370	583	837	138		
421521 0143	10	0	0.00	0	0	0	0	0	0	0	0		
421521 - Vote by Mail	10	4	40.00	0	3	1	2	1	2	3	0		
421571 0144	712	149	20.93	89	41	98	37	49	77	110	22		
421571 - Vote by Mail	712	369	51.83	233	83	237	92	114	204	286	43		
421671 0145	680	161	23.68	113	31	107	38	49	90	115	28		
421671 - Vote by Mail	680	346	50.88	243	66	217	101	105	196	279	40		
511141 0146	226	0	0.00	0	0	0	0	0	0	0	0		
511141 - Vote by Mail	226	154	68.14	70	58	103	37	71	56	98	34		
511211 0147	246	0	0.00	0	0	0	0	0	0	0	0		
511211 - Vote by Mail	246	212	86.18	156	35	148	53	80	106	173	21		
511221 0148	88	0	0.00	0	0	0	0	0	0	0	0		
511221 - Vote by Mail	88	60	68.18	35	17	28	25	22	32	45	8		
511411 0149	623	0	0.00	0	0	0	0	0	0	0	0		
511411 - Vote by Mail	623	525	84.27	377	93	367	128	192	279	419	65		
511431 0150	429	0	0.00	0	0	0	0	0	0	0	0		
511431 - Vote by Mail	429	350	81.59	197	112	211	115	125	184	268	53		
511441 0151	48	0	0.00	0	0	0	0	0	0	0	0		
511441 - Vote by Mail	48	38	79.17	22	13	25	12	12	24	29	7		
521141 0152	759	0	0.00	0	0	0	0	0	0	0	0		
521141 - Vote by Mail	759	591	77.87	394	107	422	95	179	315	447	55		
521142 0153	793	0	0.00	0	0	0	0	0	0	0	0		

NAPA COUNTY Statement of Vote
NAP_20121106_E

140034	NAPA COUNTY													
	Registration	Ballots Cast	Turnout (%)	MEASURE 5		MEASURE 7		MEASURE 10		MEASURE 11		MEASURE 12		
				YES	NO	YES	NO	YES	NO	YES	NO	YES	NO	
521142 - Vote by Mail	793	653	82.35	466	124	452	151	200	368	533	61			
521143 0154	4	0	0.00	0	0	0	0	0	0	0	0			
521143 - Vote by Mail	4	3	75.00	3	0	0	3	2	1	0	3			
521221 0155	254	0	0.00	0	0	0	0	0	0	0	0			
521221 - Vote by Mail	254	206	81.10	157	24	143	45	77	104	161	21			
521222 0156	138	0	0.00	0	0	0	0	0	0	0	0			
521222 - Vote by Mail	138	118	85.51	80	29	82	28	45	62	96	10			
521223 0157	695	158	22.73	101	32	101	36	58	73	111	22			
521223 - Vote by Mail	695	409	58.85	308	57	292	80	151	211	327	44			
521224 0158	500	0	0.00	0	0	0	0	0	0	0	0			
521224 - Vote by Mail	500	451	90.20	337	72	340	93	197	207	397	35			
521225 0159	215	0	0.00	0	0	0	0	0	0	0	0			
521225 - Vote by Mail	215	198	92.09	142	30	142	36	75	91	164	12			
561141 0160	10	0	0.00	0	0	0	0	0	0	0	0			
561141 - Vote by Mail	10	7	70.00	5	2	4	3	0	7	7	0			
561340 0161	1440	367	25.49	203	91	237	69	118	172	245	49			
561340 - Vote by Mail	1440	781	54.24	547	148	561	152	284	388	648	61			
561341 0162	33	0	0.00	0	0	0	0	0	0	0	0			
561341 - Vote by Mail	33	25	75.76	14	9	17	6	8	14	18	5			
561342 0163	1174	275	23.42	158	65	185	51	82	137	204	29			
561342 - Vote by Mail	1174	610	51.96	404	175	453	128	189	369	520	49			
561343 0164	1727	408	23.62	248	116	259	109	128	222	289	70			
561343 - Vote by Mail	1727	820	47.48	531	210	588	177	292	425	656	92			
561345 0165	2108	540	25.62	302	149	367	113	131	315	393	71			
561345 - Vote by Mail	2108	938	44.50	604	229	686	169	290	511	746	94			
561347 0166	2574	542	21.06	311	159	363	119	180	277	397	81			
561347 - Vote by Mail	2574	1339	52.02	890	298	956	262	447	701	1061	144			
561348 0167	225	0	0.00	0	0	0	0	0	0	0	0			
561348 - Vote by Mail	225	152	67.56	96	34	108	30	51	86	110	22			
Precinct Totals	72592	6251	8.61	3927	1409	4070	1491	2014	3394	4635	825			
Vote by Mail Totals	72592	51421	70.84	35406	9920	35392	11822	18087	27367	40814	5699			
Grand Totals	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
CALIFORNIA	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
5th CONGRESSIONAL DISTRICT	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
3rd SENATE DISTRICT	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
4th ASSEMBLY DISTRICT	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
2nd DIST. BOARD OF EQUALIZA	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
1st SUPERVISOR DISTRICT	12892	10219	79.27	6990	2056	6971	2392	3551	5436	8097	1154			
2nd SUPERVISOR DISTRICT	15506	12441	80.23	8758	2279	8418	2996	3824	7101	9975	1309			
3rd SUPERVISOR DISTRICT	15889	13006	81.86	8845	2319	9042	2807	5429	6344	10043	1551			
4th SUPERVISOR DISTRICT	13996	11076	79.14	7582	2187	7391	2793	3611	6143	8760	1292			
5th SUPERVISOR DISTRICT	14309	10930	76.39	7158	2488	7640	2325	3686	5737	8574	1218			
1st APPELLATE	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
BD OF EDUC AREA 7	11202	9206	82.18	6333	1676	6347	2142	3636	4718	7208	1077			
NVC AREA 6	12156	9919	81.60	6861	1763	6705	2311	3802	5008	7766	1153			
ST HELENA UNIFIED SCHOOL	6117	5072	82.92	3362	945	3508	1081	2372	2215	3842	650			
POPE VALLEY UNION SCHOOL	449	349	77.73	229	84	220	108	156	183	269	50			
NAPA COUNTY	72592	57672	79.45	39333	11329	39462	13313	20101	30761	45449	6524			
AMERICAN CANYON	9291	6804	73.23	4313	1685	4784	1388	2200	3624	5304	767			
CALISTOGA	2298	1928	83.90	1267	340	1446	300	744	950	1470	209			
CITY OF NAPA	39394	31368	79.63	21864	5867	21484	7201	10251	17227	24961	3400			
CITY OF ST. HELENA	3368	2827	83.94	1866	492	1952	567	1348	1191	2123	352			
TOWN OF YOUNTVILLE	2047	1676	81.88	1144	274	1187	300	648	788	1264	205			



December 12, 2012
NVTA Agenda Item 6.2
Continued From: New
Action Requested: APPROVE

NAPA VALLEY TRANSPORTATION AUTHORITY Board Agenda Letter

TO: Board of Directors
FROM: Janice Killion, Agency Counsel
REPORT BY: Janice Killion, Agency Counsel
(707) 259-8246 / Email: janice.killion@countyofnapa.org
SUBJECT: Resolution No. 12-03 Authorizing the Executive Director to Execute Agreements with the State Board of Equalization for Implementation of a Local Transaction and Use Tax

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board adopt Resolution No. 12-03 (Attachment 1) authorizing the Executive Director to enter into contracts (Attachments 2 & 3) with the State Board of Equalization to administer the collection and disbursement of the Measure T tax revenue.

EXECUTIVE SUMMARY

California state law requires the Authority to contract with the State Board of Equalization to administer its sales and use tax ordinance.

PROCEDURAL REQUIREMENTS

1. Staff reports
2. Public comments
3. Motion, Second, Discussion and Vote

FINANCIAL IMPACT

None until Fiscal Year 2018/2019, unless made operative by the earlier expiration of the County's flood tax.

CEQA REQUIREMENTS

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (California Environmental Quality Act (CEQA) Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

On November 6, 2012, the voters in the County of Napa approved the Agency's proposed Napa Countywide Road Maintenance Act Transactions and Use Tax Ordinance. State law requires that the Agency enter into agreements with the State Board of Equalization for both preparatory and ongoing administrative functions incident to the administration and operation of the ordinance. (Revenue and Tax Code section 7270)

SUPPORTING DOCUMENTS

- Attachments:
- (1) NVTA Resolution No. 12-03
 - (2) Agreement for Preparation to Administer and Operate District's Transactions and Use Tax Ordinance
 - (3) Agreement for State Administration of District Transactions and Use Taxes

RESOLUTION NO. 12-03

**A RESOLUTION OF THE
BOARD OF DIRECTORS OF THE
NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA)
AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE
AGREEMENTS WITH THE STATE BOARD OF EQUALIZATION
FOR IMPLEMENTATION OF A LOCAL TRANSACTIONS AND USE TAX**

WHEREAS, on June 20, 2012, the Board of Directors of the Napa Valley Transportation Authority (District) adopted Ordinance No. 2012-01 providing for a local transactions and use tax, which was duly and regularly approved by the voters of Napa County on November 6, 2012; and

WHEREAS, the State Board of Equalization (Board) administers and collects the transactions and use taxes for all applicable jurisdictions within the state; and

WHEREAS, the Board will be responsible to administer and collect the transactions and use tax for the District; and

WHEREAS, the Board requires that the District enter into a "Preparatory Agreement" and an "Administration Agreement" prior to implementation of said taxes, and

WHEREAS, the Board requires that the Board of Directors authorize the agreements:

NOW, THEREFORE BE IT RESOLVED by the Board of Directors of the Napa Valley Transportation Authority that the attached "Preparatory Agreement" and "Administrative Agreement" are hereby approved and the Executive Director is hereby authorized to execute each agreement.

The foregoing resolution was introduced and adopted at a regular meeting of the NVTA Board Directors held on December 12, 2012, by the following vote:

///

///

Keith Caldwell, NVTA Chair

Ayes:

Nays:

Absent:

ATTEST:

Karalyn E. Sanderlin, NVTA Board Secretary

APPROVED:

Janice Killion, NVTA Legal Counsel

**AGREEMENT FOR PREPARATION TO
ADMINISTER AND OPERATE
DISTRICT'S TRANSACTIONS AND USE TAX ORDINANCE**

In order to prepare to administer a transactions and use tax ordinance adopted in accordance with the provision of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, the Napa Valley Transportation Authority, hereinafter called *District*, and the STATE BOARD OF EQUALIZATION, hereinafter called *Board*, do agree as follows:

1. The Board agrees to enter into work to prepare to administer and operate a transactions and use tax in conformity with Part 1.6 of Division 2 of the Revenue and Taxation Code which has been approved by a majority of the electors of the District and whose ordinance has been adopted by the District.

2. District agrees to pay to the Board at the times and in the amounts hereinafter specified all of the Board's costs for preparatory work necessary to administer the District's transactions and use tax ordinance. The Board's costs for preparatory work include costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing forms, developing instructions for the Board's staff and for taxpayers, and other appropriate and necessary preparatory costs to administer a transactions and use tax ordinance. These costs shall include both direct and indirect costs as specified in Section 11256 of the Government Code.

3. Preparatory costs may be accounted for in a manner which conforms to the internal accounting and personnel records currently maintained by the Board. The billings for costs may be presented in summary form. Detailed records of preparatory costs will be retained for audit and verification by the District.

4. Any dispute as to the amount of preparatory costs incurred by the Board shall be referred to the State Director of Finance for resolution, and the Director's decision shall be final.

5. Preparatory costs incurred by the Board shall be billed by the Board periodically, with the final billing within a reasonable time after the operative date of the ordinance. District shall pay to the Board the amount of such costs on or before the last day of the next succeeding month following the month when the billing is received.

6. The amount to be paid by District for the Board's preparatory costs shall not exceed one hundred seventy-five thousand dollars (\$175,000) (Revenue and Taxation Code Section 7272.)

7. Communications and notices may be sent by first class United States mail.

Communications and notices to be sent to the Board shall be addressed to:

State Board of Equalization
P. O. Box 942879
Sacramento, California 94279-0073
Attention: Executive Director

Communications and notices to be sent to District shall be addressed to:

Napa Valley Transportation Authority
625 Burnell Street
Napa, California 94559
Attention: Executive Director

8. The date of this agreement is the date on which it is approved by the Department of General Services. This agreement shall continue in effect until the preparatory work necessary to administer District's transactions and use tax ordinance has been completed and the Board has received all payments due from District under the terms of this agreement.

Napa Valley Transportation Authority
(District)

State Board of Equalization

Date:

Date:

By _____
KATE MILLER
Executive Director

By _____

(Executive Director)

Approved as to Form:

By _____
JANICE D. KILLION, NVTA Legal Counsel

(Rev. 11/02)

AGREEMENT FOR STATE ADMINISTRATION OF DISTRICT TRANSACTIONS AND USE TAXES

The Board of Directors of the Napa Valley Transportation Authority has adopted, and the voters of the County of Napa (hereafter called "District") have approved by the required majority vote, the Napa Countywide Road Maintenance Act Transactions and Use Tax Ordinance (hereafter called "Ordinance"), a copy of which is attached hereto. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the State Board of Equalization, (hereinafter called the "Board") and the District do agree as follows:

ARTICLE I DEFINITIONS

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Public Utilities Code section 180000 *et seq.*, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.

2. "District Ordinance" shall mean the District's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No. 2012-01, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code section 7262.2.

ARTICLE II ADMINISTRATION AND COLLECTION OF DISTRICT TAXES

A. Administration. The Board and District agree that the Board shall perform exclusively all functions incident to the administration and operation of the District Ordinance.

B. Other Applicable Laws. District agrees that all provisions of law applicable to the administration and operation of the State Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the District Ordinance. District agrees that money collected pursuant to the District Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Board pursuant to Article IV of this Agreement, and transmitting to District the amount to which District is entitled.

C. Transmittal of money.

1. For the period during which the tax is in effect, and except as otherwise provided herein, all District taxes collected under the provisions of the District Ordinance shall be transmitted to District periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax, whether by District's self-imposed limits or by final judgment of any court of the State of California holding that District's ordinance is invalid or void, all District taxes collected under the provisions of the District Ordinance shall be transmitted to District not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the District designated and authorized by District. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. Rules. The Board shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the District Ordinance and the distribution of the District taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Board shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and District transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and District as their interests appear.

F. Security. The Board agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of the District for District taxes owing to it as its interest appears. The Board shall not be required to change the terms of any security now held by it and District shall not participate in any security now held by the Board.

G. Records of the Board. When requested by resolution of the legislative body of the District under section 7056 of the Revenue and Taxation Code, the Board agrees to permit authorized personnel of the District to examine the records of the Board, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the District, pertaining to the ascertainment of transactions and use taxes collected for the District. Information obtained by the District from examination of the Board's records shall be used by the District only for purposes related to the collection of transactions and use taxes by the Board pursuant to this Agreement.

H. Annexation. District agrees that the Board shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Board. The notice shall include the name of the county or counties annexed to the extended District boundary. In the event the District shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the District showing the area annexed and the location address of the property nearest to the extended District boundary on each side of every street or road crossing the boundary.

ARTICLE III ALLOCATION OF TAX

A. Allocation. In the administration of the Board's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion of the Board, to all districts with which the Board has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Board, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the taxpayer's self-declared district taxes for the period for which the determination, billing, refund, or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Board in determining the place of use.

ARTICLE IV COMPENSATION

The District agrees to pay to the Board as the Board's cost of administering the District Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Board for the District.

ARTICLE V MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below or to such other addresses as the

parties may from time to time designate. A notification is complete when deposited in the mail.

Communications and notices to be sent to the Board shall be addressed to:

State Board of Equalization
P.O. Box 942879
Sacramento, California 94279-0073
Attention: Executive Director

Communications and notices to be sent to the District shall be addressed to:

Napa Valley Transportation Authority
625 Burnell Street
Napa, California 94559
Attention: Executive Director

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on July 1, 2018, unless an earlier date is agreed by the Parties. This Agreement shall continue until December 31 next following the expiration date of the District Ordinance, and shall thereafter be renewed automatically from year to year until the Board completes all work necessary to the administration of the District Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. District shall give the Board written notice of the repeal of the District Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI

ADMINISTRATION OF TAXES IF THE ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the District shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the District shall transmit to the Board the moneys retained in escrow, including any

accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that District's Ordinance is invalid or void and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Board may retain all payments made by District to Board to prepare to administer the District Ordinance.

2. District will pay to Board and allow Board to retain Board's cost of administering the District Ordinance in the amounts set forth in Article IV of this Agreement.

3. District will pay to Board or to the State of California the amount of any taxes plus interest and penalties, if any, that Board or the State of California may be required to rebate or refund to taxpayers.

4. District will pay to Board its costs for rebating or refunding such taxes, interest, or penalties. Board's costs shall include its additional cost for developing procedures for processing the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Board's staff for use in making these rebates or refunds and any other costs incurred by Board which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Board's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Board. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by District.

6. Any dispute as to the amount of costs incurred by Board in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Board in connection with such refunds shall be billed by Board on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding District's Ordinance invalid or void becomes final. Thereafter Board shall bill District on or before the 25th of each month for all costs incurred by Board for the preceding calendar month. District shall pay to Board the amount of such costs on or before the last day of the succeeding month and shall pay to Board the total amount of taxes, interest, and penalties refunded or paid to taxpayers, together with Board costs incurred in making those refunds.

Napa Valley Transportation Authority
(District)

Date:

By _____
KATE MILLER
Executive Director

Approved as to Form:

By _____
JANICE D. KILLION, NVTA Legal Counsel

State Board of Equalization

Date:

By _____

(Executive Director)