MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

FULL TEXT OF MEASURE F

THE SONOMA COUNTY OPEN SPACE, CLEAN WATER AND FARMLAND PROTECTION MEASURE

ORDINANCE NO. 5677R OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA EXTENDING THE IMPOSITION OF A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

Section 1. <u>TITLE</u>. This Ordinance shall be known as the Sonoma County Open Space, Clean Water and Farmland Protection Measure. The County of Sonoma, hereinafter shall be called "County." This Ordinance shall be applicable in the incorporated and unincorporated territory of the County.

Section 2. EFFECTIVE DATE; OPERATIONAL DATES; ADMINISTRATION.

- A.This Ordinance shall become effective upon its approval by a two-thirds majority of the electors voting on the measure.
- B. This Ordinance shall become operative on April 1, 2011; provided, however, that the Sonoma County Agricultural Preservation & Open Space 2006 Expenditure Plan ("the 2006 Expenditure Plan"), attached hereto as Exhibit "A," shall become operative on the effective date of this Ordinance.
- C. The existing contract between the Sonoma County Agricultural Preservation & Open Space District and the Sonoma County Open Space Authority shall remain in effect, subject to amendments, through March 31, 2011.
- D. Prior to April 1, 2011, the District and the County shall enter into a contract for the administration of the 2006 Expenditure Plan. That contract shall become operative on the expiration of the current contract between the Authority and the District and shall provide for the administration of the 2006 Expenditure Plan by the District and the funding of the District's annual budgets by the County from funds available in the Open Space Special Tax Account.
- Section 3. <u>PURPOSE</u>. 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 extend the imposition of 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 2/3 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 the extension of 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 and to authorize the issuance of limited tax bonds to finance the purchases of open space lands that are consistent with this Ordinance.
- C. To adopt the extension of a retail transactions and use tax Ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State Sales and Use Taxes.
- D. To adopt the extension of 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.
- E. To authorize the issuance of bonds and the undertaking of lease-purchase financing obligations to finance the acquisitions specified in Exhibit "A."
- Section 4. EXPENDITURE PLAN; LIMITATION OF EXPENDITURES; FISCAL OVERSIGHT. Pursuant to the requirements of Government Code §50075.1, (1)

the 2006 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 "Open Space Special Tax Account," and (4) the County Auditor shall prepare and file with the Board of Supervisors reports meeting the requirements of Government Code §50075.3. The Sonoma County Open Space Authority shall provide specified fiscal oversight as provided in an agreement between the County and the District.

Section 5. <u>CONTRACT WITH STATE</u>. Prior to the Operative Date, the County shall contract with the State Board of Equalization 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 State Board of Equalization 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. <u>TRANSACTIONS TAX RATE.</u> For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of one quarter of one per cent (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 State Board of Equalization.

Section 8. <u>USE TAX RATE</u>. An excise tax is hereby imposed 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. <u>ADOPTION OF PROVISIONS OF STATE LAW.</u> 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. <u>LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.</u> 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 therefor. However, the substitution shall not be made when:
- 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;
- 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 State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.

CONT. NEXT PAGE

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

FULL TEXT OF MEASURE F, CONT.

- 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.
- B. 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.
- Section 11. <u>PERMIT NOT REQUIRED</u>, 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:
- 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.
- 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 pur-

- suant 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:
- 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. <u>AMENDMENTS</u>. 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.

CONT. NEXT PAGE

VOTER'S PAMPHLET MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

FULL TEXT OF MEASURE F, CONT.

Section 14. 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 regulred to be collected.

Section 15. <u>AUTHORIZATION TO ISSUE LIMITED TAX BONDS AND LEASE-PURCHASE FINANCING AUTHORITY.</u> Pursuant to Government Code §§55800 et seq. the County is authorized to issue limited tax bonds payable from the tax imposed by this Ordinance. The County may, from time to time, enter into lease-purchase agreements with the County's Treasurer and the District for the purpose of assisting in the purchase of properties anticipated by Exhibit "A."

Section 16. <u>SEVERABILITY</u>. 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. <u>EFFECTIVE DATE</u>. This Ordinance relates to the levying and collecting of a County transactions and use tax and shall take effect immediately upon approval of the electorate.

Section 18. <u>TERMINATION DATE</u>. The authority to levy the tax imposed by this Ordinance shall expire on March 31, 2031.

PASSED AND ADOPTED by the Board of Supervisors of the County of Sonoma, State of California, on July 18, 2006, by the following vote:

SUPERVISORS:

Brown:	Kerns:		Smith:	Reilly:	_ Kelley:	_
Ayes: _	5	Noes:	Abstain:_	Abse	ent:	

SO ORDERED.

By: s/ Paul L. Kelley Chairman, Board of Supervisors County of Sonoma, State of California

ATTEST:

By: s/ Eeve T. Lewis County Clerk and Ex-officio Clerk of the Board of Supervisors of said County

FULL TEXT OF MEASURE F, CONT.

EXHIBIT A

AGRICULTURAL PRESERVATION AND OPEN SPACE 2006 EXPENDITURE PLAN

The purpose of this expenditure plan is to implement the Sonoma County General Plan and the general plans of the County's incorporated cities by preserving agricultural land use and open space. This purpose will be accomplished primarily through the purchase of development rights from willing seilers in areas of the County which are designated in the County and cities' General Plan open space elements and may include the purchase of fee interests for outdoor public recreation where the public use would not be inconsistent with the open space designations listed below.

The open space designations eligible for protection under this expenditure plan include community separators, greenbelts, scenic landscape units, scenic corridors, agriculturally productive lands, biotic habitat areas, riparian corridors and other areas of biotic significance, and other open space projects.

- 1. <u>Community separators and greenbelts</u> are lands that function as open space to separate cities and other communities and protect city and community Identity by providing visual relief from continuous urbanization. These lands are frequently subject to development pressures, and therefore, have been identified as priority sites for acquisition to prevent urban sprawl, to retain the rural and open character of the county and to preserve agricultural uses.
- Scenic landscape units and scenic corridors are areas of high scenic quality including natural landscapes and backdrops that provide visual relief from urban densities and maintain the open nature of the County.
- 3. Agriculturally productive lands include working farms and ranches and other lands used for the production of food, fiber, and plant materials and the raising and maintaining of livestock and farm animals.
- 4. <u>Biotic habitat areas, riparian corridors, and other areas of biotic significance</u> include freshwater and tidal marshes, wetlands, special status species locations, woodlands and forests, wildlife habitat corridors and lands along creeks and streams critical to protecting fisheries and water quality. These sensitive natural areas require protection, restoration, and resource management, and include the Petaluma River, Laguna de Santa Rosa, Russian River, Sonoma Creek and San Pablo Baylands.
- 5. Other open space projects include, but are not limited to, urban open space and recreation projects within and near incorporated areas and other urbanized areas of Sonoma County. Funds for these projects shall be available to cities, the County and other entities through a matching grant program, with preference given to acquisition and development projects that link communities. Examples of these projects include creek restoration and enhancement, such as along the Petaluma River, Santa Rosa Creek, and Laguna de Santa Rosa, trails, athletic fields, and urban greenspace.
- 6. Operation and maintenance of land includes limited funding for initial public access, operation and maintenance of recreational lands purchased in accordance with this Plan. No more than 10 percent of total revenues generated over the life of the Measure shall be made available for operation and maintenance purposes.

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

COUNTY OF SONOMA MEASURE F

Sonoma County Open Space, Clean Water and Farmland Protection Measure. To preserve natural lands from development; protect working farms and ranches; protect drinking water sources; improve water quality in lakes, rivers and streams; create and improve parks and trails; and preserve the coastline and beaches, shall the current quarter-cent sales tax, funding the Sonoma County Agricultural Preservation & Open Space District, be continued for twenty years, and bonds authorized to finance projects, with required independent audits and citizen oversight without increasing taxes?

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE F

Currently, the Sonoma County Agricultural Preservation and Open Space Authority imposes a 1/4 cent transactions and use tax on retail sales in the county. The proceeds of this tax, which was first imposed in 1991, have been used to purchase properties such as Taylor Mountain, Montini Ranch, Tolay Regional Park, and Saddle Mountain. In addition, tax revenue has been used to purchase conservation easements over thousands of agricultural and open space acres to preserve open space in community separators and agricultural properties in the community.

The current tax will expire in 2011. The proposed measure would extend the tax an additional 20 years. The tax would continue to be collected as it is now, in the same manner as state-imposed sales tax.

The measure would also revise the existing Expenditure Plan, which governs how the funds raised by the sales tax can be spent. Since this is a special purpose tax, monies collected will be placed in a special fund and can be spent only for the purposes set out in the measure and the Expenditure Plan. These purposes include preservation of community separators and greenbelts (lands that function as open space to separate cities and other communities); preservation of scenic land-scapes and corridors (areas of high scenic quality including natural landscapes and backdrops); preservation of agriculturally productive lands (including working farms and ranches); protection of biotic habitat areas, riparian corridors and other areas of biotic significance (including areas of freshwater and tidal marshes, wetlands, wildlife habitat corridors and lands along creeks and streams critical to protecting fisheries and water quality); other open space projects (such as urban open space and recreation projects within or near incorporated areas); and support of operation and maintenance of recreational lands that were purchased in accordance with the Expenditure Plan (limited to 10 percent of total revenues for this purpose).

The measure requires that the County Auditor prepare annual reports for the Board of Supervisors stating the amount of money collected, the amount spent that year, and the status of any projects funded by the tax. These reports would be public records. In addition, the Sonoma County Open Space Authority would provide independent fiscal oversight over how the money raised by the tax is spent.

The measure also authorizes the County to issue bonds or enter into lease-purchase agreements, to be paid off with the tax revenue, to take advantage of purchase opportunities from willing sellers as they become available. Any bonds issued would be paid back with the proceeds of the tax.

If two-thirds of the voters in the County who vote on this measure vote "yes," the measure will pass and the special tax will be levied.

STEVEN WOODSIDE County Counsel

By: s/ Kathleen Larocque Deputy County Counsel

COUNTY AUDITOR'S FISCAL IMPACT STATEMENT — MEASURE F

Revenues:

This measure does not increase the current sales tax. This measure continues the current Open Space sales tax collected in Sonoma County of 1/4 of one percent (.25%) for twenty years after March 31, 2011 for open space eligible for protection under the Agricultural Preservation and Open Space 2006 Expenditure Plan. Open space that is eligible for protection, under this Plan, include community separators, greenbelts, scenic landscape units, scenic corridors, agriculturally productive lands, biotic habitat areas, riparian corridors and other areas of biotic significance, and other open space projects.

Based on current sales tax collections, historical annual growth in sales tax, and the assumption that the tax will remain in effect for twenty (20) years, the Auditor-Controller estimates the sales tax collected, annually, under this measure will be approximately \$17 million to \$30 million.

Proceeds from this sales tax shall be deposited into the Open Space Special Tax Account and shall be spent only to implement the projects in the 2006 Expenditure Plan below. The County Auditor shall prepare and file, annually, with the Board of Supervisors reports containing amounts of funds collected and expended and the status of any project(s) required or authorized to be funded. Fiscal oversight will be provided by the Sonoma County Open Space Authority.

Expenditures:

The revenues generated by this measure are available solely for open space eligible for protection set out in the Agricultural Preservation and Open Space 2006 Expenditure Plan, and summarized below:

- 1. <u>Community Separators and greenbelts</u> are lands that function as open space to separate cities and other communities.
- Scenic landscape units and scenic corridors are areas of high scenic quality including natural landscapes and backdrops.
- 3. <u>Agriculturally productive</u> lands include working farms and ranches and other lands used for the production of food, fiber, and plant materials and the raising and maintaining of livestock and farm animals.
- 4. Biotic habitat areas, riparian corridors, and other areas of biotic significance include freshwater and tidal marshes, wetlands, special status species locations, woodlands and forests, wildlife habitat corridors and lands along creeks and streams critical to protecting fisheries and water quality.
- Other open space projects include urban open space and recreation projects within Sonoma County.
- Operation and maintenance of land includes limited funding for initial public access, operation and maintenance of recreational lands purchased per this Plan. Limited to 10% of total revenues.

Rouds:

This measure includes the authorization to issue limited bonds and, from time to time, enter into lease-purchase agreements with the County's Treasurer. The maximum indebtedness, including issuance cost, interest, and debt structure costs shall not exceed the total amount of proceeds from this sales tax.

In accordance with the Election Code, the scope of this fiscal impact analysis has been limited to the measure's effect on revenues and expenditures. It does not address larger countywide fiscal issues such as the measure's effect on the overall County economy.

s/ Rod Dole

Sonoma County Auditor-Controller-Treasurer-Tax Collector

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

ARGUMENT IN FAVOR OF MEASURE F

As Sonoma County grows, Measure F is a unique opportunity to protect our quality of life now, and for future generations. Measure F will permanently protect lands threatened by development and preserve water quality, rivers, streams, working farms and natural areas — with no increase in taxes.

Measure F will continue funding the Sonoma County Agricultural Preservation and Open Space District, responsible for preserving over 68,000 acres of clean water sources, scenic vistas, wildlife habitat, working farms and vineyards, parks and trails since its establishment by voters in 1990. Every district purchase is subject to community and taxpayer oversight — ensuring that public funds are spent wisely and efficiently. Every landowner is a willing seller and eminent domain is prohibited.

Measure F will protect open space, clean water, family farms and our quality of life by: protecting important rivers, streams, lakes and groundwater to preserve drinking water quality in our communities for future needs; preserving beaches and coastal lands; conserving natural areas and open space, including those where children can be educated about nature and wildlife conservation; preserving working farms, ranches, orchards and vineyards; protecting fish and wildlife habitat; protecting oak woodlands, grasslands and redwood forests to improve air quality; helping create and maintain parks in and near urban areas; and protecting natural. scenic areas from growth and development.

Remember, Measure F is not a tax increase — it will simply continue an existing tax. Measure F has a strict 20-year time limit, requires citizen oversight and ensures that all expenditures are subject to independent annual audits.

We must act now to protect Sonoma County's natural areas, clean water, farms and wildlife. The longer we wait, the more expensive it will be to protect what is left. Please join us in voting yes on Measure F. For more information visit www.FriendsOfSonomaCounty.org

s/ Dante B. Benedetti Chairman Clover-Stornetta Farms s/ Bill Cogbill Sheriff-Coroner

s/ Mary H. Hafner Director, Sonoma Land Trust s/ Patrick W. Kilkenny

s/ Wanda Tapia

Business Leader/Retired Banker

Chair, Latino Service Providers

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE F

Open Space District officials trumpet their "protection" of lands. What alert taxpayers ought to ask is what would the use of these lands be now, or in 20 or 40 years had the District not acquired them? Many people would conclude that most of the acquired lands would be used largely the same as they are today. Why should taxpayers spend limited resources to protect land already protected by overlapping regulations that limit the allowable uses? Many of these properties have no practical alternative uses from their present use, and most are under no threat of development. The use of \$200,000,000 of taxes for these purposes over the past 15 years amounts to possibly the greatest boondoggle in Sonoma County history.

Maintaining the rural character of Sonoma County and preventing run-on communities like other areas in California is a laudable goal. The good news is we already have voter based urban growth boundaries in every city except Cloverdale, and the General Plan and existing zoning laws have appropriate controls on how all lands in the County can be used.

With all the more pressing needs for local governments, let's stop wasting money protecting that which does not need further protecting.

SONOMA COUNTY TAXPAYERS' ASSOC. s/ Jack Atkin, President

SONOMA COUNTY TAXPAYERS' ASSOC. s/ Fred H. Levin, Executive Director

SONOMA COUNTY TAXPAYERS' ASSOC. s/ John E. Abercrombie, Treasurer

SONOMA COUNTY TAXPAYERS' ASSOC

s/ Timothy J. Hannan

ARGUMENT AGAINST MEASURE F

The measure to renew the Open Space District and associated tax does not deserve voters' support. Over the past 15 years the Open Space District has largely wasted over \$200 million and achieved little measurable benefits for Sonoma County residents.

Let's be clear; there is no objection to maintaining land for agriculture, open space, green belts or for recreation. The point is that taxpayers don't have to buy the land or easements on the land to achieve these worthy goals. Cities and the County already have many tools at their disposal to accomplish these objectives. These tools include the General Plan, zoning laws that specify how land with various zoning classifications can be used. In addition every city in Sonoma County except Cloverdale has voter passed urban growth boundaries that limit the ability of those cities to expand urban development outside those boundaries.

We ask, how does purchase of an agricultural easement make sense for a farm that is designated for agricultural use in the general plan, is zoned only for agriculture and is far outside any city's urban growth boundary? Does buying forestland that is already designated a scenic resource in the General Plan and for which there is no practical other use and no conceivable threatened development represent an efficient use of limited public resources?

Future generations deserve the right to decide for themselves, by majority rule, the best use of the lands in Sonoma County. Acquisition of land and restrictive easements has the undemocratic effect of allowing today's citizens to make land use decisions for all future generations.

To spend taxpayer resources on "protecting" land that does not need protecting is simply a waste. With all the real needs of government for funds, we do not have the luxury of wasting any funds while real needs go unmet.

SONOMA COUNTY TAXPAYERS' ASSOC. s/ Jack Atkin, President

SONOMA COUNTY TAXPAYERS' ASSOC. s/ Fred H. Levin, Executive Director

SONOMA COUNTY TAXPAYERS' ASSOC. s/ John E. Abercrombie, Treasurer

SONOMA COUNTY TAXPAYERS' ASSOC s/ Timothy J. Hannan, Vice President

REBUTTAL TO ARGUMENT AGAINST MEASURE F

It's unfortunate that the Taxpayers Association is misleading voters regarding Measure F and the many benefits the Sonoma County Agricultural Preservation and Open Space District has brought to Sonoma County. Please review the facts for yourself: an independent citizen panel (The Grand Jury of Sonoma County) recently reviewed the District's preservation plan for critical natural areas and found: "The plan is well founded and an excellent means of selecting potential acquisitions."

Unlike zoning, general plan updates and urban growth boundaries that can be changed by elected officials, the District's easements and acquisitions permanently protect water sources, open space and farmland from poorly planned development. The District has permanently preserved over 69,000 acres of clean water sources, scenic vistas, wildlife habitat, working farms, parks and trails since its establishment by voters in 1990 - land that otherwise might have been lost to development. More from the Grand Jury's review: "... [We are] satisfied that ... the funds which are available to the District are being used in an effective manner to preserve the scenic beauty and the agricultural heritage of Sonoma County."

Remember, Measure F has a strict 20 year time limit, will permanently protect lands threatened by development and preserve water quality, rivers, streams, working farms and natural areas-with no increase in taxes. Measure F includes community and taxpayer oversight and independent annual audits of all expenditures to ensure that every dollar is spent wisely. Please join us along with business, environmental, agricultural, labor and community organizations in supporting Measure F.

s/ Karen Collins, Chair County Parks Commission s/ Carol Kneis Petaluma Chamber President

s/ Saralee McClelland Kunde Farmer-Grape Grower

s/ Peter V. Leveque, Past President Madrone Auduhon

s/ Steve Rabinowitsh Santa Rosa Councilmember/SRJC Instructor