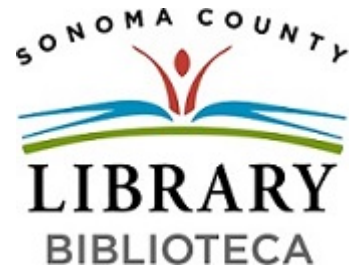


Library Commission Regular Meeting

Agenda Item Report



Subject: Approval of an Ordinance Extending the County-Wide One-Eighth of One Cent Transactions and Use (Sales) Tax to Fund the Sonoma County Library System and a Resolution Calling an Election to Approve the Tax Measure

Type: Action

Meeting: Library Commission Regular Meeting - 10 Jul 2024

Department: Library Administration

Submitted By: Erika Thibault

DRAFT MOTION:

I MOVE THAT THE SONOMA COUNTY LIBRARY COMMISSION hold a second reading of and approve the attached ordinance extending the existing transactions and use (sales) tax to fund library services and adopt the attached resolution calling an election at which voters will be asked to approve the ordinance.

BACKGROUND INFORMATION:

At the General Election in 2016, Sonoma County voters approved Measure Y – a one-eighth of one cent (0.125%) transactions and use tax ("sales tax") to maintain, enhance, and restore the libraries of Sonoma County. Measure Y will expire in 2027. The ordinance and resolution (Attachments 1 and 2) extend the existing tax until repealed by Sonoma County voters.

The transactions and use tax would be considered a "special tax" as it will be imposed for specific purposes – i.e., maintaining and enhancing library services. As a special tax, it must be submitted to the electorate and approved by two-thirds of the votes cast.

In May 2024, Godbe Research conducted a community survey to gauge public support for library services throughout Sonoma County, and results indicated that 80.1% of the respondents support a renewal. Survey results were used to identify the specific services and projects that were most supported, and these areas are detailed in the expenditure plan. They include supporting library collections, education programs, and classes for Sonoma County's school age and pre-school children; improving access to local libraries and maintaining library collections; and maintaining and enhancing library facilities to make them safe, clean, and welcoming.

The Library Commission waived the first reading of the attached ordinance and considered the attached resolution at the June 5, 2024 meeting. At that meeting, the Commission approved the item and directed staff to bring the ordinance and resolution to the July 10, 2024 meeting for a second reading and adoption.

FUTURE COMMISSION ACTIONS:

Staff respectfully requests that the Commission approve the attached ordinance and adopt the attached resolution. The ordinance must be approved by two-thirds of the Commission; or effectively, at least 8 members.

The attached resolution will formally approve the ballot measure language and call the election, in addition to authorizing the preparation of a written argument in support of the measure and directing the Library's General Counsel to prepare an impartial analysis of the measure. The resolution will also request that the Sonoma County Board of Supervisors consolidate the transactions and use tax election with the statewide general election.

The attached ordinance is consistent with other local ordinances and contains what is required under the law. The ordinance requires an independent oversight committee as well as an independent financial audit, which is also part of the library's current practice and procedure.

The timeline leading up to the November 2024 election is outlined below.

| Action/Milestone | Date |
|---|------------------|
| Commission 1st Reading of Ordinance (Attachment 1) | June 5, 2024 |
| Commission 2nd Reading and Adoption of Ordinance (Attachment 1); Commission Adoption of Resolution for a Ballot measure (Attachment 2) | July 10, 2024 |
| Last Day to File Impartial Analysis & Arguments in Support of a Ballot Measure | August 16, 2024 |
| Rebuttals Due (only if opposing arguments are filed) | August 23, 2024 |
| General Election | November 5, 2024 |
| Effective Date of Transactions and Use Tax (if passed) | April 1, 2027 |

FISCAL IMPACT:

If the one-eighth of one cent (0.125%) transactions and use tax extension is approved by voters, the tax would generate approximately \$18,000,000 annually in funds which may be used for the purposes outlined in the attached Ordinance's Expenditure Plan.

ATTACHMENTS:

- [24-06-27 Ordinance Extending Transaction and Use Tax - second reading](#)
- [24-06-27 Resolution Calling the Election and Extending the Transaction and Use Tax - for July 10 Commission meeting](#)

ORDINANCE NO. _____

**AN ORDINANCE OF THE SONOMA COUNTY LIBRARY
IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED
BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

Section 1. TITLE. This ordinance shall be known as the Sonoma County Library Maintenance, Restoration, and Enhancement Act. The Sonoma County Library, a joint powers agency, hereinafter shall be called "Library." This ordinance shall be applicable in the incorporated and unincorporated territory of the County of Sonoma. The County of Sonoma shall hereinafter be called "County."

Section 2. OPERATIVE DATE. "Operative Date" means April 1, 2027.

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 impose 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, Section 7285.5 of Part 1.7 of Division 2 of the Revenue and Taxation Code, Government Code Section 6508, and Sections 11.B(8) and VI.A(5) of the First Amended and Restated Joint Powers Agreement for the County-Wide Provision of Library Services by the Sonoma County Library which authorize the Library to adopt this tax ordinance which shall be operative if two-thirds 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 imposes a tax and provides a measure therefore 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.

D. 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. CONTRACT WITH STATE. Prior to the operative date, the Library 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 Library 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 5. TRANSACTIONS TAX RATE. 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-eighth of one percent (0.125%) 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 6. 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 7. USE TAX RATE. 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-eighth (0.125%) 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 8. 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 9. 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 the Sonoma County Library shall be substituted therefor. 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 Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against the Library 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.

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.

1. "A retailer engaged in business in the District" 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 10. 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 11. 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 district 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 12. 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 13. 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 Library, or against any officer of the State or the Library, 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 14. ADOPTION OF EXPENDITURE PLAN AND ACCOUNTABILITY FOR EXPENDITURE OF PROCEEDS OF THE TAX. The Library Commission hereby adopts the Expenditure Plan as set forth in this ordinance. After the reimbursement of the Library for the costs of the election and payment for any fee charged by the California Department of Tax and Fee Administration for preparing to administer the tax, proceeds of the tax imposed by this ordinance shall be placed in a special account, and shall be spent only to implement the projects set forth in the Expenditure Plan. The Library Commission shall establish an 11 member Citizen Oversight Committee to annually review expenditures and appropriations of the tax revenues to ensure that all such revenues are spent or appropriated for the purposes and uses set forth in the Expenditure Plan. Each member of the Library Commission shall appoint one member of the Committee who shall have a term coinciding with the term of the appointing Library Commission member. The Committee shall receive the assistance of Library staff and shall issue an annual public report on the expenditures and appropriations of the tax revenues.

Section 15. ANNUAL REPORT. The Library Commission shall annually cause to be prepared a report setting forth (a) the amount of funds collected and expended; and (b) the status of any projects authorized to be funded in the Expenditure Plan adopted by the Library in Section 14 herein.

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. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the Library transactions and use taxes and shall take effect immediately.

Section 18. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire upon repeal of the tax by the voters of the County of Sonoma.

PASSED AND ADOPTED by the Library Commission of the Sonoma County Library in the County of Sonoma, State of California, on July 10, 2024, by the following vote:

AYES:

NOES:

ABSENT:

Chairperson

Attest: _____

(Signature)

(Title)

EXPENDITURE PLAN

- A. Proceeds from tax shall be deposited into the County Treasury in a separate, special fund which can only be used to maintain and enhance Library services, materials and facilities in Sonoma County (hereinafter the “Fund”), and not for other purposes.
- B. The revenues collected from the tax shall be used only to supplement existing revenue collected for the Library and shall not be used to supplant existing Library funding.
- C. Monies deposited into the Fund, together with any interest that accrues thereon, shall be used exclusively for library purposes, including maintaining the existing libraries; upgrading of facilities, services and collections and to support libraries in the cities of Cloverdale, Healdsburg, Petaluma, Rohnert Park, Cotati, Santa Rosa, Sebastopol, Sonoma, the Town of Windsor, and libraries and library services in the unincorporated areas of the county. Expenditures are intended to provide the residents of Sonoma County with vital, quality libraries comparable to those operated in other Bay Area communities.
- D. Based on feedback received from residents throughout Sonoma County on their priorities for local libraries, the Sonoma County Library Commission has determined the following library service and facility needs to be essential community priorities to be addressed with the proceeds from this Fund. Specific library services and projects for which the revenues from the transactions and use tax may be expended are as follows:
 - a. Supporting library collections, educational programs, and classes for Sonoma County’s school age and pre-school children.
 - 1. Maintain children’s book and material collections;
 - 2. Provide educational programs, including summer reading programs and homework help;
 - 3. Maintain children’s storytimes, classes, and services.
 - b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.
 - 1. Keep qualified librarians and staff;
 - 2. Maintain book, material and digital collections; provide round-the-clock digital access to library resources;
 - 3. Maintain literacy tutoring programs;
 - 4. Provide and enhance senior classes and services and disabled access and services;
 - 5. Extend library service to underserved communities;
 - 6. Maintain hours seven days a week.
 - c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming.
 - 1. Provide safe places for children after school;

2. Provide computers, updated technology, and WiFi at all libraries;
 3. Keep libraries safe and clean;
 4. Maintain and modernize library facilities.
- E. As provided in Section 14 of the Ordinance imposing this transactions and use tax, funds from the tax may be used to reimburse the Library for the share of the cost of conducting the election allocated to this measure, and to pay any fee imposed by the California Department of Tax and Fee Administration to administer tax collection.

**A RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION
CALLING A SPECIAL ELECTION TO SUBMIT TO THE VOTERS OF SONOMA
COUNTY A PROPOSED EXTENSION OF THE ONE-EIGHTH OF ONE PERCENT
(0.125%) TRANSACTIONS AND USE (SALES) TAX MEASURE ENTITLED THE
“SONOMA COUNTY LIBRARY MAINTENANCE, RESTORATION AND
ENHANCEMENT ACT” AND ORDERING THAT THE SPECIAL ELECTION BE
CONSOLIDATED WITH THE STATEWIDE GENERAL ELECTION TO BE
CONDUCTED ON NOVEMBER 5, 2024.**

WHEREAS, public libraries are one of the few places left in the community that benefit everyone, including children, families, employers, seniors and the disabled, and additional funding is needed to improve access to this valuable resource; and

WHEREAS, all money raised by this measure would be controlled locally, would go to our local libraries, and could not be taken away by Sacramento or the County; and

WHEREAS, state law and the First Amended and Restated Joint Powers Agreement for the County-Wide Provision of Library Services by the Sonoma County Library permits the Library Commission, with voter approval, to establish a special tax to improve and restore the library services offered to all of the residents of Sonoma County; and

WHEREAS, the Sonoma County libraries provide books, computer access, classes and services for families that can't afford to buy them, making access to these resources critically important; and

WHEREAS, with some communities' local school libraries closed or severely limited to only a few hours per week, public libraries are more important than ever, and additional funding is needed to increase library services supporting public education, homework help, teacher resources, computer labs, and partnerships with local schools; and

WHEREAS, more than 85,000 children participate in the Sonoma County Library's reading and educational programs each year, and additional funding would prevent cuts to these programs and provide stable and expanded funding for children's classes; and

WHEREAS, many of the Sonoma County libraries are over fifty years old, and additional funding would improve library facilities for all residents, making them safe, clean and welcoming; and

WHEREAS, at the November 2016 general election the voters of Sonoma County approved Measure Y, which authorized the imposition of a one-eighth of one percent (0.125%) transaction and use tax within the County known as the "Sonoma County Library Maintenance, Restoration and Enhancement Act"; and

WHEREAS, the Sonoma County Library Maintenance, Restoration and Enhancement Act is set to expire March 31, 2027, unless extended by Sonoma County voters; and

WHEREAS, the Library's other sources of revenue are inadequate to provide for the continued operation of the Library's current hours and community services, and additional long-term revenues are necessary to provide for the continued operation of the Library at the level desired by the residents of the County of Sonoma; and

WHEREAS, this measure is and will continue to be subject to strict accountability provisions, including annual financial audits and an independent citizens' oversight committee to ensure funds are spent properly and as promised to voters.

NOW, THEREFORE, BE IT RESOLVED that:

1. Pursuant to Elections Code Sections 12001, 10400, and 9140 and Revenue and Taxation Code Section 7285.5 and sections II.B(8) and VI.A(5) of the First Amended and Restated Joint Powers Agreement for the County-Wide Provision of Library Services by the Sonoma County Library, the Library Commission hereby calls a special election for November 5, 2024, on the proposed measure imposing a special tax, to be levied at a maximum rate of one-eighth of one percent (0.125%) until repealed by voters.

2. The Library Commission hereby orders that said election of the measure shall be consolidated with the statewide general election to be held on that date.

3. The measure shall be submitted to the voters in the following form:

| | |
|---|-----|
| To maintain and enhance Sonoma County Library services such as: children's/teen books, summer reading programs, and homework help; career services/computer labs; book/digital/historical collections; keeping qualified librarians; senior services; disabled access; and maintaining hours seven days a week; shall the Sonoma County Library measure be adopted, renewing the current 1/8¢ sales tax, providing \$18,000,000 annually, until ended by voters, with independent auditing, citizen oversight, requiring all funds going to the Sonoma County Library, and no money for Sacramento? | Yes |
| | No |

4. As required by law, the full text of the measure shall be printed in the information pamphlet distributed to voters. The measure is entitled "Sonoma County Library Maintenance, Restoration and Enhancement Act," and is attached hereto as Exhibit A.

5. The County Clerk is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies equipment, and paraphernalia that may be necessary in order to properly and lawfully conduct an election.

6. The County Clerk is hereby further directed to take the necessary and appropriate actions to provide the necessary election officers, polling places, and voting precincts.

7. Pursuant to California Elections Code section 9282, on behalf of the Library Commission, the Chair is hereby authorized to prepare a written argument in favor of the proposed measure, not to exceed three hundred (300) words. At the Chair's discretion, the arguments may also be signed by members of the Library Commission or a bona fide association of citizens, or by individual voters who are eligible to vote on the measure. In the event that an argument is filed against the measure, the Chair is also authorized to prepare rebuttal argument(s) on behalf of the Library Commission, which may also be signed by members of the Library Commission or bona fide association of citizens, or by individual voters who are eligible to vote on the measure.

8. In accordance with the provisions of the Elections Code, the Sonoma County Library's General Counsel is authorized and directed to prepare an impartial analysis of the measure.

9. The polls for said election shall be open during the hours required by law and said election, with respect to the foregoing ballot measure, shall be held and conducted as provided by law for the holding of County initiative elections.

10. Notice of time and place of holding said election, together with any other notices required by law, shall be given by the County Clerk.

PASSED AND ADOPTED by the Sonoma County Library Commission, Sonoma County, State of California, on the 10th day of July 2024, by the following vote:

COMMISSIONERS:

AYES:

NOES:

ABSENT:

Deborah Doyle, Chairperson

Attest:

Erika Thibault, Secretary