

EXHIBIT "A" – Full Text of Measure A

AN ORDINANCE OF THE NAPA BERRYESSA RESORT IMPROVEMENT DISTRICT, ESTABLISHING A SPECIAL PARCEL TAX ON REAL PROPERTY IN THE DISTRICT IMPROVED WITH A SEWER OR WATER LATERAL STUBBED TO THE PROPERTY LINE TO FINANCE THE CONTINUED PROVISION OF WATER AND SEWER SERVICES TO DISTRICT RESIDENTS

The people of the Napa Berryessa Resort Improvement District do ordain as follows:

SECTION 1. Definitions. For purposes of this Ordinance, the following definitions shall apply:

- (a) "Board" means the governing body of the District.
- (b) "District" means the Napa Berryessa Resort Improvement District.
- (c) "Fiscal year" means the period beginning July 1st and ending on June 30th.
- (d) "Improved parcel" means a parcel that has a sewer or water lateral stubbed to the property line.
- (e) "Parcel" means each parcel of real property designated by an assessor's parcel map and parcel number and carried on the secured property tax roll of the County of Napa
- (f) "Special tax" means the special tax imposed by this Ordinance.

SECTION 2. Purposes and Levy of Special Tax. Beginning with the 2026-2027 fiscal year, a special tax shall be levied upon every nonexempt improved parcel in the District for each fiscal year in the amount set forth herein. The revenues from the special tax shall be used exclusively for the purposes of providing water and sewer services in the District, including to fund operations and maintenance expenses, capital improvements and related fund reserves.

SECTION 3. Special Tax Rates. Commencing fiscal year 2026-2027, the special tax rate for each improved parcel shall be \$1,560.00 per fiscal year for the duration of the special tax.

SECTION 4. Collection of Special Tax. The special tax shall be collected at the same time, and in the same manner, as ad valorem real property taxes are collected within the District by the County of Napa. The County may deduct its reasonable costs incurred for providing such service before remitting the balance of the tax proceeds to the District. The special tax shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of Napa.

SECTION 5. Amendment. This Ordinance may be amended by a majority vote of the Board to carry out the general purposes of this Ordinance, to conform the provisions of this Ordinance to applicable state law or any paramount law, to modify the methods of collection, or to assign the duties of public officials under this Ordinance; provided however, this Ordinance shall not be amended to increase the amount of the special tax without the approval of two-thirds of the voters of the District voting on such amendment. If, prior to the 2036-2037 fiscal year, the Board, by majority vote, finds that the

purposes of this special tax have been achieved, the Board may amend this Ordinance to reduce the rate of, or eliminate, the special tax before the 2036-2037 fiscal year.

SECTION 6. Annual Reports. The District Engineer shall annually prepare and submit to the District Board the report required by Government Code Section 50075.3.

SECTION 7. Exemptions. The special tax shall not be imposed upon any improved parcel that is exempt from the special tax pursuant to any provision of the United States Constitution, California Constitution, California State law or any paramount law.

SECTION 8. Special Fund. All funds collected from the special tax shall be deposited into a separate fund in accordance with Government Code Section 50075 et seq., and shall be expended only for the purposes authorized by this Ordinance.

SECTION 9. Implementing Procedures. The Board may, by resolution, adopt procedures for the implementation or administration of the special tax as may be appropriate to accomplish the purposes of this Ordinance.

SECTION 10. Appropriations Limit. The appropriations limit of the District established under Article XIIIIB of the California Constitution shall be increased by the proceeds received from the special tax imposed by this Ordinance.

SECTION 11. Effective Date. If this Ordinance is approved by two-thirds of the participating registered voters at a special election held on January 20, 2026, it shall take effect ten days following the Board's certification of the election results evidencing approval by at least two-thirds of the participating registered voters.

SECTION 12. Duration of Special Tax. The authority to levy the special tax shall remain in effect for a period of ten years, commencing fiscal year 2026-2027 through the 2035-2036 fiscal year, unless this Ordinance is earlier amended or repealed by approval of at least two-thirds of the participating registered voters.

SECTION 13. Severability. If any provision, sentence, clause, section or part of this Ordinance or the application thereof to any person or circumstances is held to be unconstitutional, illegal or invalid by a court of competent jurisdiction, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this Ordinance or that person or circumstance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance or its application to other persons and circumstances and, to that end, the provisions of this Ordinance are hereby declared to be severable. The governing body, and the electorate by adoption of this Ordinance, hereby declare that they would have adopted this Ordinance had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included.