INITIATIVE MEASURE TO BE DIRECTLY SUBMITTED TO THE VOTERS

The county counsel has prepared the following title and summary of the chief purpose and points of the proposed measure:

COLUSA COUNTY LIBRARY SPECIAL PARCEL TAX MEASURE

This measure would authorize the County of Colusa to impose a special parcel tax to fund services provided by the Colusa County Library System.

The measure would levy an $85-per-parcel-per-year tax within the County of Colusa, beginning in the fiscal year following voter approval. The tax amount may be adjusted annually by up to three percent (3%) to account for inflation, based on changes in the California Consumer Price Index, as specified in the measure. The proceeds of the tax would be placed in a dedicated Library Services Fund maintained by the County Auditor-Controller and could be used only to support library services as set forth in the measure.

The measure limits expenditure of the proceeds from the tax to be used only to pay for the Colusa County Library System, including its facilities, staffing, collections, literacy and educational programming, children's, teen, adult, and senior services, technology, maintenance, outreach, and mobile library services. The measure also authorizes the County to use the proceeds to pay for costs of collection and administration of the tax and to create an operating reserve for fiscal emergencies and continuity of services, and a capital and equipment reserve for replacing, repairing, or acquiring library equipment, vehicles, and technology.

The measure also includes a Maintenance of Effort Funding provision that requires that, in addition to the proceeds from this measure, the County shall contribute from its general fund an amount that is not less than seventy-five percent (75%) of the amount provided in the fiscal year 2025-26 budget.

The measure establishes an Independent Citizens' Oversight Committee consisting of five members appointed by the Board of Supervisors. The Committee will review annual financial information regarding the receipt and expenditure of tax revenues and prepare an annual report regarding its findings.

The County Auditor-Controller would be required to prepare an annual report identifying the amount of tax revenues collected and expended and describing expenditures by major program category. The report would be provided to the Board of Supervisors and the Citizens' Oversight Committee and made available to the public.

The measure would remain in effect until repealed by a majority vote of the voters of Colusa County at a future election.

COLUSA COUNTY LIBRARY PRESERVATION ACT

The People of the County of Colusa ordain as follows:

SECTION 1. TITLE.

This Ordinance shall be known and may be cited as the "Colusa County Library Preservation Act."

SEC. 2. FINDINGS AND DECLARATIONS.

A. The Colusa County Free Library was established on June 8, 1915, and has provided educational, informational, literacy, cultural, and community services to the residents of Colusa County for more than one hundred years.

B. The Colusa County Free Library serves residents of all ages and backgrounds through branch libraries, literacy services, technology access, children's programming, educational support, workforce development resources, outreach services, and community programming.

C. Access to library services contributes to educational success, economic opportunity, lifelong learning, civic engagement, and quality of life throughout Colusa County.

D. Maintaining equitable access to library services for rural and underserved communities requires a stable and sustainable local funding source.

E. Revenues generated by this Ordinance shall remain local and be used exclusively for library purposes and shall not be diverted for unrelated governmental uses.

F. The voters of Colusa County desire to establish a dedicated local funding source to preserve, maintain, restore, and enhance library services for current and future generations.

SEC. 3. STATEMENT OF PURPOSE.

A. The purpose of this Ordinance is to establish a dedicated, locally-controlled funding source to ensure the continued operation, maintenance, restoration, and equitable delivery of library services throughout Colusa County.

B. It is the intent of the voters that revenues generated by this Ordinance provide long-term stability for library services while maintaining County responsibility for library facilities and continued County investment in the library system.

SEC. 4. COLUSA COUNTY LIBRARY PRESERVATION ACT.

Chapter 47 is added to the Colusa County Code, to read as follows:

Chapter 47 – Colusa County Library Preservation Act.

47-01. – Special Parcel Tax.

A. Commencing with the fiscal year beginning July 1 of the year following voter approval, a special parcel tax of eighty-five dollars ($85) per parcel per year is hereby imposed upon all taxable parcels within the unincorporated and incorporated areas of the County of Colusa.

B. The tax shall be imposed as of July 1 of each year and shall be assessed on the person who owned the parcel on that date unless the owner is by law exempt from taxation, in which case the tax shall be assessed on the holder of the possessory interest in the parcel unless such holder is also by law exempt from taxation.

C. The tax shall be collected at the same time and in the same manner in which the County collects secured roll ad valorem property taxes. All laws, regulations, and procedures regarding due dates, installment payments, corrections, appeals, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes in the County shall be applicable to the collection of the tax. The secured roll tax bill shall be the only notice required for collection of the tax.

D. The County Auditor-Controller, in coordination with the County Assessor and the County Treasurer-Tax Collector, is authorized to adopt such administrative rules, regulations, and procedures, including procedures relating to exemptions, parcel classifications, appeals, corrections, refunds, and administration of the tax roll, as are necessary and appropriate to implement and administer this Ordinance, consistent with applicable California law.

E. The amount of the tax for each parcel each fiscal year shall constitute a lien on such property in accordance with Section 2187 of the California Revenue and Taxation Code and shall have the same effect as an ad valorem real property tax lien until fully paid. The tax, together with all penalties and interest thereon, shall constitute, until paid, to the extent authorized by law, a personal obligation to the County by the person or persons who own the parcel on the date the tax is imposed.

F. The tax shall not be imposed upon any parcel that is exempt from ad valorem property taxes pursuant to any provision of state or federal law.

47-02. – Definition Of Parcel.

A. For purposes of this Ordinance, "parcel" means any unit of real property in the County of Colusa that receives a separate Assessor's Parcel Number (APN) as shown on the Colusa County Assessor's current secured tax rolls.

B. Upon application to the County Assessor, parcels under common ownership that are contiguous and used as a single integrated use may be assessed as a single parcel for purposes of this tax, subject to application deadlines, verification, appeal, and review requirements adopted by the County Assessor. Any approved application will provide combined assessment for the parcels so long as the applicant continues to own the parcels under common ownership and continues such single integrated use.

47-03. – Annual CPI Adjustment.

Beginning July 1 of the second fiscal year following adoption of the tax, and on each July 1 thereafter, the maximum tax authorized by this Ordinance shall be adjusted by an amount equal to the annual percentage change in the California Consumer Price Index (CPI), All Urban Consumers, as published by the California Department of Finance, provided that (a) no annual adjustment shall increase the tax by more than 3 percent, and (b) no annual adjustment shall reduce the tax below the initial rate of $85 per parcel. If the CPI is discontinued or no longer published, the Board of Supervisors may adopt a substantially equivalent successor index.

47-04. – Library Services Fund.

A. All proceeds generated by this Ordinance shall be deposited into a separate Library Services Fund maintained by the County Auditor-Controller and used exclusively for the Colusa County Free Library system and shall not be commingled with the County General Fund or any other County fund. All revenues shall be used solely for the purposes authorized by this Ordinance.

B. The purpose of this special tax is to provide a stable, locally-controlled source of funding for library services within Colusa County. No proceeds from this Ordinance shall be transferred to the County General Fund or used for purposes unrelated to library services.

47-05. – Use Of Funds.

A. In each year, 100 percent of revenue in the Library Services Fund, after providing for the costs of collecting and administering the tax, together with any interest that accrues thereon, shall be appropriated by the Board of Supervisors exclusively for the Colusa County Free Library system.

B. Authorized uses of moneys in the Library Services Fund shall include all of the following:

1. Restoration and expansion of library hours and services.
2. Library staffing, salaries, benefits, and training.
3. Books, digital materials, databases, and collections.
4. Literacy services and educational programming.
5. Children's, teen, adult, and senior library services.
6. Technology, internet access, and digital library resources.
7. Outreach and mobile library services.
8. Routine maintenance and operational support necessary to provide library services.
9. Library equipment, furnishings, and technology replacement.
10. Operating and capital reserves authorized by this Ordinance.
11. Other expenses reasonably necessary to provide library services to Colusa County residents.

47-06. – Maintenance Of Effort Funding.

A. It is the intent of the voters that revenues generated by this Ordinance supplement and strengthen library services and not replace the County's ongoing responsibility as owner of the library facilities.

B. The revenues generated by this measure are intended to supplement, and not to replace, existing County funding for the library system. To that end, the funding the County provides to the library system from its General Fund and other unrestricted County revenues, exclusive of revenues generated by this measure, shall not in any fiscal year be less than seventy-five percent of the amount the County provided in fiscal year 2025-26. The Board of Supervisors may reduce the General Fund and other unrestricted County funding for the library system for any fiscal year in which the Board, by resolution adopted at a public meeting, declares a fiscal emergency and finds that the reduction is necessary to address that emergency.

C. Nothing in this Ordinance shall prohibit the County from providing additional support for library services through appropriations from the General Fund or other revenue sources, grants, donations, partnerships, or other lawful funding sources.

D. Nothing in this Ordinance shall prohibit the use of Library Services Fund revenues for library-related capital improvements, equipment purchases, technology infrastructure, furnishings, renovations, matching grant requirements, or other projects that improve library services and facilities. However, such expenditures shall not relieve Colusa County of its independent responsibility to maintain and invest in County-owned library facilities.

47-07. – Operating And Capital Reserves.

A. The Board of Supervisors may establish and maintain from the revenues generated by this Ordinance both of the following:

1. An Operating Reserve to provide financial stability, address emergencies and unforeseen expenses, accommodate temporary revenue fluctuations, and ensure continuity of library services.
2. A Capital and Equipment Reserve for the replacement, repair, improvement, or acquisition of furnishings, equipment, vehicles, technology systems, and other assets necessary to support library operations.

B. The establishment and maintenance of the reserves described in subsection A is an authorized use of the revenues generated by this Ordinance. No reserve balance shall exceed 10 percent of annual Ordinance revenues unless a larger balance is approved by the Board of Supervisors following a public hearing.

47-08. – Annual Financial Reporting.

The County Auditor-Controller shall prepare an annual report on the revenues and expenditures of the Library Services Fund. The report shall identify the revenue collected, expenditures by major category, the Operating Reserve and Capital and Equipment Reserve balances, the County's maintenance of effort contribution required Subsection B of Section 47-06, and the County's compliance with this Ordinance. No later than six months following the close of each fiscal year, the report shall be presented publicly to the Board of Supervisors and posted on the County's website.

47-09. – Independent Citizens' Oversight Committee.

A. The Board of Supervisors shall establish an Independent Citizens' Oversight Committee ("Committee") to promote transparency, accountability, and public confidence in the expenditure of revenues generated by this Ordinance.

B. The Committee shall consist of five residents of Colusa County appointed by the Board of Supervisors. Committee members shall serve without compensation. Current County employees, current elected officials, employees of the Colusa County Free Library, vendors or contractors providing services to the library system, and individuals with a direct financial interest in contracts funded by revenues generated through this Ordinance shall not be eligible to serve on the Committee.

C. Members shall serve staggered four-year terms. Initial appointments shall be structured so that approximately half of the members serve initial two-year terms and half serve initial four-year terms to establish staggered terms. Members may be reappointed. Vacancies shall be filled by appointment of the Board of Supervisors for the remainder of the unexpired term.

D. The Committee shall perform all of the following functions:

1. Review the annual report prepared by the County Auditor-Controller.
2. Review annual revenues and expenditures generated by this Ordinance.
3. Verify that revenues generated by this Ordinance are used solely for purposes authorized by this Ordinance.
4. Review compliance with the County's maintenance of effort contribution required Subsection B of Section 47-06.
5. Review reserve balances and major expenditures funded through this Ordinance.
6. Prepare and publish an annual report summarizing the Committee's findings.

E. The Committee shall serve in an advisory capacity only and shall not have authority over library operations, personnel matters, collection development decisions, budgeting decisions, or policy decisions otherwise vested in the County, the Board of Supervisors, or Library administration.

F. The Committee shall meet at least once annually and may meet more frequently, as necessary. All meetings shall be open to the public and conducted in accordance with the Ralph M. Brown Act and other applicable provisions of California law. Committee reports and meeting materials shall be made available to the public.

G. The County shall provide reasonable administrative support necessary for the Committee to carry out its duties, including access to financial reports, audits, and other records related to revenues and expenditures generated by this Ordinance.

SEC. 5. TERM OF ORDINANCE.

This Ordinance shall remain in effect until ended by voter approval.

SEC. 6. AMENDMENT.

The Board of Supervisors may amend this Ordinance by ordinance, without voter approval, to further the purposes of this Ordinance or to comply with applicable law, provided the amendment does not increase the tax rate, expand the purposes for which the revenues generated by this Ordinance may be used, or reduce the County's funding obligations under this Ordinance. Any other amendment requires approval by the voters.

SEC. 7. SEVERABILITY.

The People of Colusa County hereby declare that they would have adopted each section, sentence, clause, phrase, word, or portion of this Ordinance, irrespective of the fact that any one or more sections, sentences, clauses, phrases, words, or portions of this Ordinance, or any application thereof to any person or circumstance, could be declared invalid or unenforceable and, to that end, the provisions of this Ordinance are severable. If any section, sentence, clause, phrase, word, or portion of this Ordinance, or any application thereof to any person or in any circumstance, is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, sentences, clauses, phrases, words, or portions of this Ordinance, and applications thereof, shall nonetheless remain in full force and effect.

SEC. 8. LIBERAL CONSTRUCTION.

This Ordinance shall be liberally construed to effectuate its purposes.

SEC. 9. EFFECTIVE DATE.

Except as otherwise provided in this Ordinance, this Ordinance shall take effect 10 days after the Board of Supervisors declares the vote, in accordance with Section 9122 of the California Elections Code.

SEC. 10. APPROPRIATIONS LIMIT INCREASE.

Pursuant to Article XIII B of the California Constitution and other applicable laws, for four years from the day of the election at which this Ordinance is adopted, the appropriations limit for the County shall be increased by the aggregate sum collected by the levy of the special parcel tax imposed by this Ordinance.

• • • • •

NOTICE OF INTENTION TO CIRCULATE PETITION

Notice is hereby given by the persons whose names appear below of our intention to circulate a petition within the County of Colusa for the purpose of adopting a parcel tax dedicated exclusively to supporting the Colusa County Free Library system. A statement of the reasons of the proposed action as contemplated in the petition is as follows:

The proposed measure would adopt an ordinance establishing a special parcel tax dedicated exclusively to supporting the Colusa County Free Library system. Revenues generated by the measure would be used solely for library purposes, including maintaining and restoring library services; preserving countywide access to library facilities; supporting library staffing, collections, technology, literacy programs, educational resources, and other lawful library operations; and carrying out the purposes set forth in the proposed ordinance.

Proponents: Madison Martin and Erin E. Steidlmayer

Name Madison Martin (mrsmadisonmartin@gmail.com)

Residence Address: 330 Piper Lane Colusa, CA 95932

Signature: /s/

Name Erin E. Steidlmayer (eesasan@gmail.com)

Residence Address: 1120 10th Street, Colusa, CA 95932

Signature: /s/

INITIATIVE MEASURE TO BE DIRECTLY SUBMITTED TO THE VOTERS

The county counsel has prepared the following title and summary of the chief purpose and points of the proposed measure:

COLUSA COUNTY LIBRARY SPECIAL PARCEL TAX MEASURE

This measure would authorize the County of Colusa to impose a special parcel tax to fund services provided by the Colusa County Library System.

The measure would levy an $85-per-parcel-per-year tax within the County of Colusa, beginning in the fiscal year following voter approval. The tax amount may be adjusted annually by up to three percent (3%) to account for inflation, based on changes in the California Consumer Price Index, as specified in the measure. The proceeds of the tax would be placed in a dedicated Library Services Fund maintained by the County Auditor-Controller and could be used only to support library services as set forth in the measure.

The measure limits expenditure of the proceeds from the tax to be used only to pay for the Colusa County Library System, including its facilities, staffing, collections, literacy and educational programming, children's, teen, adult, and senior services, technology, maintenance, outreach, and mobile library services. The measure also authorizes the County to use the proceeds to pay for costs of collection and administration of the tax and to create an operating reserve for fiscal emergencies and continuity of services, and a capital and equipment reserve for replacing, repairing, or acquiring library equipment, vehicles, and technology.

The measure also includes a Maintenance of Effort Funding provision that requires that, in addition to the proceeds from this measure, the County shall contribute from its general fund an amount that is not less than seventy-five percent (75%) of the amount provided in the fiscal year 2025-26 budget.

The measure establishes an Independent Citizens' Oversight Committee consisting of five members appointed by the Board of Supervisors. The Committee will review annual financial information regarding the receipt and expenditure of tax revenues and prepare an annual report regarding its findings.

The County Auditor-Controller would be required to prepare an annual report identifying the amount of tax revenues collected and expended and describing expenditures by major program category. The report would be provided to the Board of Supervisors and the Citizens' Oversight Committee and made available to the public.

The measure would remain in effect until repealed by a majority vote of the voters of Colusa County at a future election.

OFFICIAL TOP FUNDERS. Valid only for July 2026
Petition circulation paid for by Committee For California
Committee major funding from:
None

Latest info: https://www.sos.ca.gov/elections/ballot-measures/initiative-and-referendum-status/official-top-funders

NOTICE TO THE PUBLIC:
SIGN ONLY IF IT IS THE SAME MONTH SHOWN IN THE OFFICIAL TOP FUNDERS OR YOU SAW AN "OFFICIAL TOP FUNDERS" SHEET FOR THIS MONTH.
THIS PETITION MAY BE CIRCULATED BY A PAID SIGNATURE GATHERER OR A VOLUNTEER. YOU HAVE THE RIGHT TO ASK.

ALL SIGNERS MUST BE REGISTERED VOTERS OF THE COUNTY OF COLUSA

		This Column for Official Use Only
25.	Print Your Name: ______ Residence Address Only ______ Signature ______ City ______ Zip ______	
26.	Print Your Name: ______ Residence Address Only ______ Signature ______ City ______ Zip ______	

DECLARATION OF CIRCULATOR (To be completed in circulator's own hand after the above signatures have been obtained.)

I, ______________________ (print name), am 18 years of age or older.

My residence address is ______________________ (address, city, state, zip). I circulated this section of the petition and witnessed each of the appended signatures being written. Each signature on this petition is, to the best of my information and belief, the genuine signature of the person whose name it purports to be. All signatures on this document were obtained between the dates of ____________ (month, day, year) and ____________ (month, day, year).

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on ____________ (month, day, year), at ____________ (place of signing), CA.

Signature of Circulator ______________________ (complete signature indicating full name of circulator)