

RESOLUTION R2025-\_\_

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, LEVYING TAXES IN THE DOWNTOWN BUSINESS PROMOTIONS TAX AREA (DBPTA) FOR FY 2025-2026 IN ACCORDANCE WITH NAPA MUNICIPAL CODE CHAPTER 3.28; AND DETERMINING THAT THE ACTIONS AUTHORIZED BY THIS RESOLUTION ARE EXEMPT FROM CEQA.

WHEREAS, in order to implement the State of California Streets and Highways Code sections 36000, et seq. and City Agreement No. 9354 between the City of Napa and the Napa Downtown Association, Management of Assessment Districts, approved on June 19, 2007, the City of Napa City Council adopted Resolution No. R2025-059 on June 3, 2025 approving the “FY 2025-2026 Annual Report and Budget for the Downtown Business Promotional Tax Area” (DBPTA); and declaring its intent to levy taxes upon businesses within the Downtown Business Promotional Tax Area as outlined in Napa Municipal Code Section 3.28 (Napa Parking & Business Improvement Area 1, Benefit Zone 2); and

WHEREAS, said “FY 2025-2026 Annual Report and Budget for the Downtown Promotional Tax” provided as Exhibit “A” to this Resolution contains the Napa Downtown Association (NDA) responses to specific measures from the California Streets and Highways Code including FY 2025-2026 NDA advisory board members; FY 2024-2025 NDA Budget to Actuals, FY 2025-2026 NDA Budget, including expected revenues and expenses, and the DBPTA Boundary Map; and

WHEREAS, the DBPTA is located generally in the downtown area bounded by Soscol Avenue, Third Street, Jefferson Street, and Yount Street, and more particularly shown in Exhibit “A”; and

WHEREAS, a public hearing notice of the City Council’s intention to hold a public hearing to levy said taxes was published in the Napa Valley Register on Thursday, June 5, 2025, and posted in publicly accessible locations; and the Napa Downtown Association was notified of this agenda item prior to the meeting date; and

WHEREAS, said notice was given that the “FY 2025-2026 Annual Report and Budget for the DBPTA” containing all documents, location maps, and information relating to the improvements and activities to be funded by said assessments was approved by the City Council on June 3, 2025 and is on file in the office of the City Clerk of the City of Napa, CA, 955 School Street, Napa, CA; and

WHEREAS, said public hearing was held by the City Council of the City of Napa on June 17, 2025 at the hour of 3:30 p.m., and at the hearing all persons desiring to be heard on all matters pertaining to the levying of taxes in the DBPTA were heard; and

## ATTACHMENT 1

WHEREAS, the City Council has considered all information related to this matter, as presented at the public meetings of the City Council identified herein, including any supporting reports by City staff, and any information provided during public meetings.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Napa, as follows:

1. The City Council hereby finds that the facts set forth in the recitals to this resolution are true and correct, and establish the factual basis for the City Council's adoption of this resolution.

2. The City Council hereby determines that the actions authorized by this Resolution are exempt from CEQA, pursuant to CEQA Guidelines Section 15323 (normal operation of facilities for public gatherings). It is also exempt on a separate and independent basis under CEQA Guideline 15301 as the operation and maintenance of an existing business area with negligible expansion of use.

3. The City Council hereby confirms the "FY 2025-2026 Annual Report and Budget for the DBPTA" as described in the recitals of this resolution.

4. The City Council hereby authorizes the levying and collection of taxes on businesses within the "Downtown Business Promotional Tax Area" for FY 2025-2026, in accordance with Napa Municipal Code Section 3.28.

5. The Finance Director is hereby authorized to disperse tax revenue from the DBPTA to the NDA, to be used by NDA in accordance with the "FY 2025-2026 Annual Report and Budget for the DBPTA" and City Agreement 9354.

6. This Resolution shall take effect immediately upon its adoption.

**ATTACHMENT 1**

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Napa at a public meeting of said City Council held on the 17th of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST: \_\_\_\_\_

Tiffany Carranza  
City Clerk

Approved as to form:

\_\_\_\_\_  
Christopher Diaz  
Interim City Attorney