



Staff Reports

File #: 2214-2019, **Version:** 1

To: Honorable Mayor and Members of City Council

From: Vin Smith, Community Development Director

Prepared By: Neal Harrison, Development Project Coordinator

TITLE:

Oxbow Business Promotions Assessment Area - 2021 Levy of Taxes

RECOMMENDED ACTION:

Adopt a resolution levying taxes in the Oxbow Business Promotions Assessment Area for 2021 in accordance with Napa Municipal Code Chapter 3.29; and determining that the actions authorized by this resolution are exempt from CEQA.

DISCUSSION:

On June 2, 2020, the City Council approved the "2021 Annual Report and Budget for the Oxbow Business Promotions Assessment Area" (Oxbow BPAA) and adopted a Resolution of Intention to hold a public hearing on June 16, 2020 to levy the business license taxes.

To implement the State of California Streets and Highways Code Sections 36000, et seq., and per the terms of City Agreement 9354, "Napa Downtown Association Agreement, Management of Assessment Districts," a public hearing notice has been published and posted to notify the public of the availability for review of all documents relating to the improvements and activities of the Oxbow BPAA.

The tax rate is set by ordinance and provided for in the Napa Municipal Code Chapter 3.29 "Oxbow Business Improvement Area": a promotional marketing tax equal to 40 percent of the business license fee. This revenue is collected by the City and managed by the Napa Downtown Association (NDA) for administrative and marketing purposes to benefit the businesses within the Oxbow BPAA.

FINANCIAL IMPACTS:

The recommended action results in no financial City obligation or impact to its General Fund, but there are costs related to City staff time for financial accounting and preparation of staff reports and resolutions. The Oxbow BPAA tax revenue, equal to 40 percent of the business license tax, is collected by the Finance Department and remitted monthly to the NDA.

CEQA:

City staff recommends that the City Council determine that the Recommended Action is exempt from CEQA, pursuant to CEQA Guidelines Section 15323 (normal operation of facilities for public gatherings).

DOCUMENTS ATTACHED:

ATCH 1 - Resolution

EX A - 2021 Annual Report and Budget for the Oxbow BPAA (reflects all exhibits as originally presented at the June 4, 2020 City Council meeting)

NOTIFICATION:

City staff notified the Napa Downtown Association of this agenda item before the meeting date.