

Santa Clara Valley Open Space Authority

RESOLUTION NO. 26-07

A RESOLUTION OF THE GOVERNING BOARD OF THE SANTA CLARA VALLEY OPEN SPACE AUTHORITY (1) CALLING AND GIVING NOTICE OF AN ELECTION WITHIN THE JURISDICTION OF THE SANTA CLARA VALLEY OPEN SPACE AUTHORITY FOR THE PURPOSES OF SUBMITTING A VOTER-SPONSORED INITIATIVE MEASURE TO THE VOTERS ENTITLED "SANTA CLARA VALLEY WILDFIRE PROTECTION, CLEAN WATER, AND OPEN SPACE ACT," WHICH WOULD IMPOSE A SPECIAL PARCEL TAX; AND (2) REQUESTING CONSOLIDATION OF THIS ELECTION WITH THE JUNE 2, 2026 STATEWIDE DIRECT PRIMARY ELECTION

WHEREAS, pursuant to authority provided by statute, an initiative petition entitled "Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act" ("Petition") has been filed with the Santa Clara Valley Open Space Authority ("Authority") to submit a proposed special parcel tax measure to fund certain Authority programs ("Measure"); and

WHEREAS, on February 10, 2026, the Santa Clara County Registrar of Voters ("ROV") provided the Authority Clerk of the Board a letter certifying that it had completed its examination of the records of registration and ascertained and certified that the Petition is signed by the requisite number of voters to qualify for placement on the ballot ("Certification of Sufficiency"); and

WHEREAS, the Authority's Governing Board ("Board") has accepted the Certification of Sufficiency; and

WHEREAS, the Board is authorized and directed by statute to submit the proposed Measure to the voters; and

WHEREAS, the Board has determined to submit the Measure to the voters

NOW, THEREFORE, BE IT RESOLVED THAT:

- Call and Order of Special Election.** A special election is hereby called and ordered to be held within the jurisdiction of the Authority on June 2, 2026, for the purpose of submitting to the voters the Measure in the form set forth in Section 2.
- Form of Ballot Question.** The Measure shall appear and be printed in the ballots to be used at the election in the following form:

To restore and protect natural open spaces and waterways by: managing land and creeks to reduce wildfires, floods, and water pollution; expanding trails; preserving family farms; reducing illegal activity in open spaces; shall Santa Clara Valley Open Space Authority's measure levying an annual parcel tax of \$0.02 per square foot of building area, generating approximately \$17,000,000 annually until ended	YES
	NO

by voters, with audits, citizen oversight, exemptions for seniors and specified low-income owners, and all funds spent locally, be adopted?	
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3. **Full Text of Measure; Not to be Printed in Ballot Pamphlet.** The Measure is attached hereto as Exhibit 1. Notwithstanding the attachment of the full text of the Measure to this Resolution, in order to reduce the costs of the election, the full text of the Measure shall **not** be printed or otherwise included in the ballots to be used at the election.

4. **Copy of Measure Available to Voters Upon Request and on the Authority's website.** A copy of the Measure shall be made available to any voter upon request and shall also be posted on the Authority's website. In addition, pursuant to Elections Code Sections 9312 and 9313, ROV is requested to mail with the voter information guide the following notice: "If you desire a copy of the proposed Measure, please call the District Election Official's Office at 408-754-4511 and a copy will be mailed at no cost to you. A copy of the proposed Measure is also available at <https://www.openspaceauthority.org/sites/default/files/2025-09/Santa%20Clara%20Valley%20Wildfire%20Protection%2C%20Clean%20Water%2C%20and%20Open%20Space%20Act.pdf>

5. **Consolidation and Conduct of Election.** The Board of Supervisors of the County of Santa Clara is requested to hold and conduct the election in the manner prescribed in Section 10418 of the Elections Code. The Board of Supervisors of the County of Santa Clara is further requested, pursuant to Part 3 (commencing with Section 10400) of the Elections Code, to completely consolidate the Authority special election with the other elections to be held on Tuesday, June 2, 2026, and to provide that, upon consolidation, the consolidated election shall be held and conducted in all respects as if there were only one election, and only one form of ballot shall be used, the election precincts, polling places, and voting booths shall in every case be the same, and that there shall be only one set of election officers, returns canvassed and certified to the Governing Board of the Authority, and all other proceedings in connection with the election shall be regulated and done by the ROV in accordance with the provisions of applicable laws relating to the consolidation of elections. The Governing Board of the Authority requests and consents to such consolidation.

6. **Notice of Election.** The ROV is requested to give notice of the election in accordance with law and to perform all other acts which are required for the holding and conduct of said election.

7. **Registrar of Voters' Services.** Pursuant to Elections Code Section 10002, the Board hereby requests the Board of Supervisors of the County of Santa Clara to permit the ROV to render services to the Authority relating to the conduct of the election to be held on June 2, 2026, and consolidated as specified above. Services shall be of the type normally performed by the ROV in assisting districts in the conduct of elections.

8. **Deadline for Submittal of Ballot Arguments.** Primary and rebuttal ballot arguments may be filed consistent with Elections Code Section 9315 et seq. Arguments should be filed with the Clerk of the Board, who serves as the Authority Elections Official. 5:00 p.m. on Tuesday March 10, 2026, is the deadline established by the ROV for submission of primary arguments in favor of and against the Measure. 5:00 p.m. on Tuesday March 17, 2026 is the deadline established by the ROV for submission of rebuttal arguments to primary arguments in favor of and against the Measure.

9. **Impartial Analysis.** Pursuant to Elections Code Section 9313, the Clerk of the Board, who serves as the District's Elections Official, is directed to transmit a copy of the Measure to the County Counsel for Santa Clara County to prepare an impartial analysis of the Measure in accordance with the deadlines established by the ROV.

10. **Majority Vote Required.** If the Measure receives approval by a majority vote of the voters voting on it at the election, the Measure is approved and the special parcel tax proposed in the Measure shall be imposed and levied as set forth therein.

11. **Reimbursement of County's Costs.** The Authority recognizes that the County of Santa Clara will incur additional costs associated with this election consolidation and agrees to reimburse the County for any such costs, provided, however, that no payment shall be made for services which the ROV is otherwise required by law to perform. The Chair of the Authority Governing Board, the Authority General Manager, and her designee(s) are hereby authorized to enter into any necessary agreements with the County to implement this consolidation and to expend funds to pay for reimbursement costs associated with this election.

12. **Conduct of Election.** For all particulars not recited in this resolution, the provisions of the Elections Code for the conduct of the Statewide Primary Election on June 2, 2026 shall apply to this election.

13. **Further Actions Necessary.** The officers and employees of the Authority are hereby authorized and directed to take all actions and do all things which they, or any of them, may deem necessary or desirable to accomplish the purposes of this Resolution and not inconsistent with the provisions hereof.

14. **Authorization to Submit Measure Lettering Justification Form.** In order to avoid potential voter confusion, and pursuant to the ROV's *Policy on Measure Letter Designations*, the Authority General Manager is authorized to submit a request not to have this Measure designated as Measure A.

15. **Filing with County.** The Clerk of the Board is directed to file with the Board of Supervisors and the County Clerk of Santa Clara County a copy of this Resolution at least 88 days before the date of the election.

16. **Resolution of Results.** Following canvass of the returns and certification of the results of the election by the Board of Supervisors of the County of Santa Clara, the Board shall adopt a resolution of the results of the election giving the total votes cast for and against the proposed Measure.

17. **CEQA Findings.** The Board finds that the adoption of this Resolution does not constitute a project under the California Environmental Quality Act (see CEQA Guidelines sections 15060(c)(2)-(3) and 15378(b)(4)), and therefore review under CEQA is not required.

18. **Effective Date.** This Resolution shall be effective immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED this day February 26, 2026, by the following vote:

AYES: A. Kennett, M. Matthews, H. Chapman, K. Sutherland, C. Ming Hyde, L. Dominguez, K. Gill

NOES: None

ABSENT: None

ABSTENTION: None



Kathy Sutherland, Chairperson
Santa Clara Valley Open Space Authority



APPROVED AS TO FORM:



William P. Parkin, Legal Counsel

ATTEST:



Caroline Hernandez, Clerk of the Board

Exhibit 1

The People of the Santa Clara Valley Open Space Authority do ordain as follows:

Section 1. Title.

This Act shall be known and may be cited as the “Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act.”

Section 2. Findings and Declarations.

The voters of the Santa Clara Valley Open Space Authority hereby find and declare the following:

(a) Since its creation in 1993, the Santa Clara Valley Open Space Authority (“Authority”) has helped protect over 30,000 acres of open space, agricultural lands, and natural areas, preserving the natural beauty and health of the Santa Clara Valley and enhancing our region’s water resources, air quality, wildlife habitat, and scenic views to equitably benefit current and future residents.

(b) The Authority has efficiently and effectively implemented its critical mission. For every dollar of local taxpayer funding collected, the Authority has significantly leveraged matching funds from state, federal, and private sources to implement its projects and continues to receive excellent annual audits and transparency reviews.

(c) To date, the Authority has brought in more than \$180 million in outside funding to leverage local tax dollars.

(d) Today, the Authority is a recognized leader and innovator in public land conservation, stewardship, nature-based solutions to climate change, and in equitable access to nature’s benefits.

(e) As weather patterns have become more extreme, the threat of sprawling development has grown, and public demand for open space, parks, and trails has increased, so too has the need for effective protection and management of our natural and working lands.

(f) In the past 10 years alone, the amount of public open space that the Authority is responsible for managing and stewarding has doubled, while its revenues to support this vital mission have remained essentially flat. This means the benefits that these healthy natural and working lands provide to our communities have increased significantly – yet more support is required to maintain the health of natural lands in the Santa Clara Valley and the life-supporting benefits they provide to our communities and economy.

(g) Globally and locally, there is a growing gap in funding needed to protect and restore nature. The funding that has supported our significant conservation gains to date is no longer sufficient to sustain the health of our natural lands and waters, nor is it enough to build resilience to more frequent and extreme weather events, biodiversity losses, and development threats.

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(h) We know that protecting and restoring nature is a smart investment. Use of precious public funds for protecting and stewarding nature now is a more proactive and efficient use of funding than paying for recovery after each disaster.

(i) With the meaningful investment that would be provided under the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act, the Authority can expand its essential work on the public's behalf to protect, steward, and manage natural and working lands to benefit nature and all residents of the Santa Clara Valley.

Section 3. Statement of Purpose.

It is the purpose and intent of the people of the Santa Clara Valley Open Space Authority to do all of the following with the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act:

(a) Enact a parcel tax to provide critical funding to the Santa Clara Valley Open Space Authority to protect, restore, maintain, and manage a growing network of protected open space, wildlife habitat, water resources, and agricultural lands across Santa Clara County that is essential to sustain the health of our communities and natural environment.

(b) Expend the proceeds generated by this Act in a manner that is informed by the Authority's Santa Clara Valley Greenprint, a 30-year conservation priorities plan that created a shared vision for the future of the region's open space, agricultural lands, and natural resources.

(c) Allocate the proceeds generated by this Act to fund open space and natural resources, restore water resources and reduce catastrophic wildfire risks. The specific types of projects that are eligible include those to be funded through six interrelated programs that implement the Authority's mission:

(1) Restoring, Stewarding, and Maintaining Open Space Lands, Water Resources, and Natural Resources Program.

(2) Protecting Natural and Working Lands Program.

(3) Expanding Public Access to Parks and Open Space Program

(4) Protecting Agricultural Land and Support Healthy Soils Program

(5) Expanding Nature-based Investment in Urban Areas Program

(6) Engaging and Educating the Community Program

(d) Provide accountability and protect taxpayers with strict accountability measures through a Citizen's Oversight Committee and independent audits, to ensure funds are spent within the Authority's jurisdiction in support of the Authority's mission, as intended by voters.

Exhibit 1

(e) Guarantee that the measure's funding goes directly to the Santa Clara Valley Open Space Authority's priorities.

Section 4. Definitions.

For purposes of this Act, the following terms have the following meanings:

(a) "Act" means the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act.

(b) "Authority" means the Santa Clara Valley Open Space Authority.

(c) "Board of Directors" means the Santa Clara Valley Open Space Authority Board of Directors.

(d) "Building" means any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial, and industrial structures.

(e) "County" means Santa Clara County.

(f) "County Tax Collector" means the Santa Clara County Treasurer-Tax Collector's Office.

(g) "Fund" means the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act Fund.

(h) "Oversight Committee" means the Independent Oversight Committee created by the Authority in 2015 to review the expenditures of all parcel tax revenues collected under Measure Q (as later modified to include 2020 Measure T).

(i) "Parcel" means a lot, unit, or plot of real property having identified boundaries and an identified owner that is within the boundaries of the Authority and is documented for property tax purposes and given an assessor's parcel number by the Santa Clara County Assessor.

(j) "Special parcel tax" means the tax imposed by Section 5.

Section 5. Imposition of Special Parcel Tax.

(a) Commencing with the first full fiscal year after the enactment of this Act, there shall be imposed on each parcel of taxable real property a special parcel tax at the uniform rate of two cents (\$0.02) per square foot of building area, not to exceed \$7,500 per parcel.

(b) The special parcel tax is 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 special parcel tax shall be assessed on the holder of the possessory interest in the parcel unless such holder is also by law exempt from taxation.

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(c) The special parcel tax shall be collected at the same time and in the same manner in which the County collects secured roll ad valorem property taxes, pursuant to an agreement entered into between the Authority and the County of Santa Clara. 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 special parcel tax. The secured roll tax bill shall be the only notice required for collection of the special parcel tax.

(d) The amount of the special parcel tax for each parcel in 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 special parcel tax, together with all penalties and interest thereon, shall constitute, until paid, to the extent authorized by law, a personal obligation to the Authority by the person or persons who own the parcel on the date the tax is imposed.

(e) Beginning with the second fiscal year during which the special parcel tax is in effect, the Board of Directors may annually adjust the amount of the special parcel tax in accordance with the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco–Oakland–Hayward statistical area, as reported by the United States Bureau of Labor Statistics.

(f) The special parcel 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.

Section 6. Exemptions.

(a) Pursuant to any procedures adopted by the Authority, an exemption from payment of the special parcel tax may be granted on any parcel owned by one or more persons who qualifies for one of the following:

(1) Senior Citizen Exemption. A parcel owner who: (1) will attain 65 years of age prior to July 1 of the tax year, and (2) occupies that parcel as a principal residence.

(2) Supplemental Security Income Exemption. A parcel owner who: (1) is receiving Supplemental Security Income for a disability, regardless of age, and (2) occupying that parcel as a principal residence.

(3) Social Security Disability Insurance Exemption. A parcel owner who: (1) is receiving Social Security Disability Insurance benefits, regardless of age, (2) whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, and (3) who occupies that parcel as a principal residence.

(b) Exemptions may be granted based on a one-time application, subject to the Authority's right to verify a property owner's continuing qualification for an exemption. The Authority shall

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annually provide to the County Tax Collector or other appropriate County official a list of parcels that the Authority has approved for an exemption.

(c) With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special parcel tax including the exemptions provided in subdivision (a), or any other disputed matter specific to the application of the special parcel tax, the decisions of the Authority shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Directors shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel tax. Whether any particular claim is to be resolved by the Authority or by the County shall be determined by the Authority, in coordination with the County as necessary.

Section 7. Creation of Special Fund.

There is hereby established a special fund entitled the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act Fund. All revenues generated by the special parcel tax, together with any interest and penalties thereon, shall be collected each fiscal year and deposited into the Fund. Revenues in the Fund shall be used exclusively to carry out the purposes of this Act. Revenues in the Fund may also be used to collect, enforce and administer the special parcel tax and to pay the costs of the submission of any subsequent measure to the voters for the establishment or amendment of a tax.

Section 8. Expenditure Plan.

The Board of Directors shall annually distribute the moneys in the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act Fund according to the following programs, after paying the costs of administering the special parcel tax, including the costs of the Oversight Committee as authorized under the Act. In all instances, any project implemented with proceeds from the Santa Clara Valley Wildfire Protection, Clean Water, and Open Space Act Fund shall be consistent with the Authority's powers as set forth in the Santa Clara Valley Open-Space Authority Act (Chapter 1 of Division 26 of the Public Resources Code (commencing with section 35100)).

(a) Restoring, Stewarding, and Maintaining Open Space Lands, Water Resources, and Natural Resources Program.

(1) This program shall be designed to restore, steward and maintain open space lands, water resources and natural resources, including but not limited to:

(A) Providing healthy lands and waterways by restoring and stewarding natural floodplains, wetlands, oak woodlands and riparian vegetation along creeks and streams; maintaining trails,

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staging areas, and public lands and access facilities to enhance visitor experience; and maintaining clean, safe, environmentally sustainable open space preserves.

(B) Reducing catastrophic wildfire risk on Authority lands by managing vegetation, forests, grasslands, and woodlands in partnership with CalFire, the County, Fire Safe Councils, and other firefighting agencies; increasing fire resilience through the development and maintenance of shaded fuel breaks, reduction of hazardous fuel loads, and control of invasive species; and deploying fire response technologies that improve early response and fire suppression.

(C) Funding habitat restoration and wildlife corridors by enhancing, restoring, and maintaining habitat for migratory birds, butterflies, and native plant species; and wildlife corridors to provide safe passage and support healthy populations of wildlife; maintaining and improving habitat quality, water quality, and watershed health; and planting, restoring, and stewarding native forests and woodlands, enhancing healthy soils, and restoring and maintaining wetlands to sequester carbon.

(D) Partnering with Native American Tribes to facilitate Tribal access to conserved lands to foster Traditional Ecological Knowledge and enhance land stewardship practices, such as by creating a native plant nursery to cultivate culturally significant plants and support habitat restoration and implementing cultural burns to reduce destructive wildfires and restore ecosystem health.

(E) Promoting land stewardship and care for open space by expanding partnerships with local cattle ranchers to encourage conservation grazing, managing farmland and rangeland with practices that support healthy soils and sequester carbon, studying and monitoring wildlife movement to promote effective land protection and habitat restoration, managing and controlling invasive and non-native plant species, and supporting scientific studies to inform and enhance management of land and natural resources in support of the Authority's mission.

(b) Protecting Natural and Working Lands Program.

(1) This program shall be designed to protect natural and working lands in the Authority's jurisdiction, including but not limited to: protecting scenic viewsheds and greenbelts between cities, critical movement pathways that provide safe passage for wildlife, and important habitat for rare, threatened, and endangered species and ecosystems; expanding protections for natural areas, agricultural lands, and multi-benefit landscapes; coordinating with partner agencies and organizations to establish a connected network of parks and protected open spaces; and acquiring interests in or purchasing strategic properties and significant trail corridors to improve regional trail connectivity.

(c) Expanding Public Access to Parks and Open Space Program

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(1) This program shall be designed to expand public access to parks and open spaces throughout the Authority, including but not limited to: opening and expanding recreational and educational facilities that engage people with natural, historic, agricultural, and cultural landscapes, as well as planning and constructing new trails, closing gaps in regional hiking and bicycle trails, planning for new and expanded accessible trails and amenities to promote community health and wellness for people with varying abilities and needs, addressing barriers to public enjoyment of open space by supporting efforts to reduce illegal activity and vandalism in natural open space areas, and cleaning up pollution and litter, to restore and protect natural areas and wildlife habitat.

(d) Protecting Agricultural Land and Support Healthy Soils Program

(1) This program shall be designed to protect the Authority's agricultural land and support healthy soils, including but not limited to: protecting important farmlands and ranchlands for local food, water, and climate benefits; developing partnerships, policies, and programs to support productive and economically viable agriculture on farmlands; supporting local, limited-resource, small, and beginning farmers and ranchers throughout the Authority; and promoting regional agritourism and the development of Santa Clara Valley and Coyote Valley name brands for local agricultural products.

(e) Expanding Nature-Based Investment in Urban Areas Program

(1) This program shall be designed to expand nature-based investments in the Authority's urban areas, including but not limited to:

(A) Investing in climate-resilient communities through partnership projects and funding projects that provide greater equitable access to nature in urban areas in Milpitas, Santa Clara, San José, Campbell, Morgan Hill, and urban County areas.

(B) Enhancing and expanding the Authority's Urban Grant Program by advancing projects that create healthy and safe open space and park areas in local communities. Funds for the Urban Grant Program shall be made available through a regularly scheduled competitive grants program established by the Board of Directors in its annual budget. Grant awards shall reward a diversity of projects and geographies, with emphasis on engaging underserved communities in each city of the Authority's jurisdiction lacking access to open space, parks, and greenspace, as identified in the Authority's Understanding Our Communities Report. No more than 25 percent of the revenues generated by this Act shall be made available to contribute to this Urban Grant Program.

(f) Engaging and Educating the Community Program

(1) This program shall be designed to engage and educate the community about the importance of environmental stewardship, including but not limited to: building community connections throughout the Authority by providing free educational and interpretive programming for

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families, youth, and seniors to learn about nature, Indigenous peoples, and local agriculture; fostering collaboration with local Tribes and youth organizations; and expanding volunteer opportunities and advancing workforce development on open space lands:

Section 9. Implementation.

(a) The Authority shall ensure that the proceeds generated by the Act are spent in an efficient and effective manner, consistent with serving the public interest and in accordance with existing law and the requirements of this Act.

(b) The Board of Directors shall conduct one or more public meetings annually to gain public input on the annual budget and selection of project grants to expend the proceeds generated by the Act.

(c) In implementing this Act, the Authority shall give priority to projects in the program areas set forth above that meet multiple objectives of the Santa Clara Valley Greenprint, including one or more of the following objectives:

(1) Improve the health of land, water, and wildlife habitat, safety, and quality of life for residents within the Authority's jurisdiction.

(2) Provide for geographic distribution of projects across the Authority's jurisdiction.

(3) Increase impact by leveraging state and federal resources as well as public/private partnerships.

(4) Strengthen connections between communities and open space through regionally-significant trails and transit access.

(5) Benefit the economy, sustainability, and climate resiliency of the region by investing in nature-based infrastructure and local workforce development.

(6) Engage youth and young adults in local workforce development and assist them in gaining skills and experience related to protection and stewardship of the natural environment, wildlife, water resources, and agricultural lands.

(d) The Authority may accumulate revenue over multiple years so that sufficient funding is available for larger and long-term projects. All interest income shall be used for the purposes identified in this section and Section 8.

(e) The proceeds generated by the Act may be used for administrative expenses as the Board of Directors determines are reasonable and necessary through its annual budget process or other appropriate mechanism.

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(f) Costs of performing or contracting for project-related work shall be paid from the revenues of the Act and allocated to the appropriate purpose and project.

(g) Up to one-tenth of one percent (0.1%) of the proceeds generated by the Act shall be made available for the Oversight Committee's activities.

Section 10. No Reduction of Other Revenue.

The proceeds generated by the Act are intended to augment annual support for the Authority and not to replace funding committed by cities or the County to support the Authority's programs.

Section 11. Citizen Oversight and Independent Financial Audits.

To ensure accountability, transparency, and public oversight of all funds collected and allocated under this Act and to comply with state law, all of the following shall apply:

(a) On or before January 1 of each fiscal year, the Authority's chief fiscal officer shall file an annual report with the Board of Directors that explains (1) the amount of funds collected and expended under this Measure and (2) the status of the projects authorized to be funded by this revenue in compliance with Government Code sections 50075.1(d) and 50075.3.

(b) The Authority shall ensure that an annual independent financial audit of funds collected and expended under this Measure funds is conducted.

(c) The Independent Oversight Committee shall review the expenditures of all parcel tax revenues collected under this Act. The Oversight Committee's responsibilities shall include reviewing expenditures on an annual basis to ensure they conform to the requirements of this Act, reviewing the annual report and independent financial audit described above, and submitting its oversight report to the Board of Directors.

Section 12. Appropriations Limit.

The appropriations limit for the Authority will be adjusted periodically by the aggregate sum collected by levy of this Act.

Section 13. Term.

This Act shall remain in effect until ended by voters.

Section 14. Effective Date.

This Act shall be considered as adopted upon the date the vote is declared by the Board of Directors and shall go into effect ten (10) days after that date.

Section 15. Amendment of Act.

Except for amendments that would increase the special parcel tax above an amount authorized by Section 5, the Board of Directors may amend this Act without submitting the amendment to the voters for approval, provided that the amendment is consistent with and furthers the purposes of this Act as enacted by the voters.

Section 16. Severability.

If any provision of this Act or the application thereof to any person or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provisions or applications. To that end, the provisions of this Act are declared to be severable. It is the intent of the voters that this Act would have been enacted regardless of whether any invalid provision had been included or any invalid application had been made.