MEASURE T
Madera County Transportation Authority

STAFF REPORT
Board Meeting of October 22, 2025

AGENDA ITEM: 10-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Consider Adoption of an Ordinance Implementing and Imposing a Transaction and Use Tax to be Administered by the California Department of Tax and Fee Administration – Ordinance No. 2025-01

Enclosure: Yes

Action: Waive second reading and adopt an Ordinance of the Madera County 2006 Transportation Authority imposing a transaction and use tax to be administered by the California Department of Tax and Fee Administration by title only (Initiative Measure)

SUMMARY:

On June 12, 2024, the Authority Board of Directors ("Authority") approved Resolution 2024-01 requesting that the County of Madera extend the term of the Transportation Authority for at least another 20 years.

On June 19, 2024, the Authority approved Resolution No. 2024-02 requesting that the Madera County Board of Supervisors call and order a special election to be held and consolidated with the statewide general election on Tuesday, November 5, 2024, for the purpose of submitting to the voters of the County of Madera an ordinance renewing Measure T for 20 years, starting in 2027.

On June 10, 2024, a group of citizens filed a Notice of Intent to Circulate Petition with the County Clerk. On July 2, 2024, the County Clerk indicated that she had certified an initiative petition for a measure to extend Measure T for a period of 20 years ("Initiative Measure"). The text of the Initiative Measure closely resembled the Authority's proposed Measure T renewal ordinance. To avoid potential voter confusion caused by having two similar measures on the same ballot, the Authority withdrew its Ordinance.

The County placed the Initiative Measure on the November 5, 2024 ballot.

The Initiative Measure received a majority of the votes cast by the voters of the County of Madera, which constitutes the requisite number of votes for its passage under Section 10(a) of Article II of the California Constitution and Elections Code section 9122.

By its terms, the Initiative Measure permits the Authority to administrate the tax and the expenditure plan and directs the Authority to contract with the California Department of Tax and Fee Administration to perform all functions necessary for the administration and operation of the ordinance.

Consequently, MCTA staff now recommends the Madera County 2006 Transportation Authority Board of Directors adopt the terms of the Initiative Ordinance to formalize its administration duties under the Ordinance to carry out the voters' intent for the Authority to implement and impose a transaction and use tax to be administered by the California Department of Tax and Fee Administration.

Staff recommend waiving the second reading and adopt the ordinance by title only.

FISCAL IMPACT:

No fiscal impact to the approved 2025-26 Overall Work Program and Budget.