

# San Mateo County

## Measure A

To ensure San Mateo County quality of life by retaining critical facilities/services, such as: child abuse prevention, 911 dispatch, fire prevention, after-school, library reading/homework programs; keeping parks open; maintaining seismically safe hospital/emergency rooms which may include substantial funding to replace Seton Hospital/emergency room for low-income children/seniors/disabled; and other County services, shall San Mateo County levy a half-cent sales tax, for ten years, which the State cannot take away, with oversight/independent audits?

### Full Text

“Shall the San Mateo County Critical Services Ordinance, providing for the imposition of one-half cent transaction (sales) and use tax for a period of ten (10) years, be approved to read as follows:

#### **AN ORDINANCE IMPOSING A ONE-HALF CENT RETAIL TRANSACTIONS (SALES) AND USE TAX FOR GENERAL FUND PURPOSES IN THE COUNTY OF SAN MATEO FOR A PERIOD OF TEN (10) YEARS**

**WHEREAS**, the County of San Mateo continues to face increased demand for, and expenses in providing, essential County services and facilities that its residents rely on, such as:

- Maintaining child abuse protection programs;
- Maintaining 911 emergency dispatch services;
- Maintaining healthcare for low-income children, seniors and disabled;
- Maintaining fire prevention and response;
- Maintaining pre-school after-school and library programs for children and teens, including reading programs and homework centers;
- Keeping county parks open;
- Maintaining county-wide gang and drug task forces;
- Providing neighborhood health clinics;
- Maintaining adequate jail staffing;
- Ensuring that hospitals in the county, including Seton Medical Center, are earthquake safe, maintain long term care beds for low-income patients requiring more intensive care than nursing facilities can provide, and expand and improve the overall quality of health care in the County, including emergency services and advanced medical technology to reduce emergency room wait times and increase capacity and efficiency for county residents;
- Ensuring that Medi-Cal patients and applicants for Medi-Cal benefits referred by the Health Plan of San Mateo (HPSM) receive appropriate and timely inpatient and outpatient services;

**WHEREAS**, the Board is considering whether to use general funds to provide substantial assistance to Seton Medical Center to rebuild to meet seismic standards so that it can continue providing critical healthcare services in the community; and

**WHEREAS**, without additional revenue, the County of San Mateo will be hampered in providing these and other essential County services.

The Board of Supervisors of the County of San Mateo, State of California, **ORDAINS** as follows:

**SECTION 1.** Chapter 5.150, consisting of sections 5.150.010 through 5.150.160, is hereby added to Title 5 of the San Mateo Ordinance Code to read as follows:

#### **CHAPTER 5.150 – TRANSACTIONS (SALES) AND USE TAX**

**SECTION 5.150.010. TITLE.** This Chapter shall be known as the County of San Mateo Retail Transactions (Sales) and Use Tax Ordinance. The County of San Mateo shall hereinafter be called “County.” This Chapter shall be applicable in the incorporated and

unincorporated territory of the County.

**SECTION 5.150.020. OPERATIVE DATE.** “Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the effective date of the ordinance adding this Chapter.

**SECTION 5.150.030. PURPOSE.** This Chapter is adopted to achieve the following, among other purposes, and the provisions hereof shall be interpreted in order to accomplish those purposes:

A. To generate revenue that will be placed in the general fund to support general County services and functions.

B. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285 of Part 1.7 of Division 2 which authorizes the County to adopt this tax ordinance, which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

C. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Tax Code.

D. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

E. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Chapter.

**SECTION 5.150.040. CONTRACT WITH STATE.** Prior to the Operative Date, the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this Chapter; provided, that if the County shall not have contracted with the State Board of Equalization prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following execution of the such a contract.

**SECTION 5.150.050. TRANSACTIONS TAX RATE.** For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of one-half of one percent (0.5%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date.

**SECTION 5.150.060. PLACE OF SALE.** For the purposes of this Chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered

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by the retailer or his agent to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

**SECTION 5.150.070. USE TAX RATE.** An excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the Operative Date for storage, use or other consumption in said territory at the rate of one-half of one percent (0.5%) of the sales price of the property. The sales price shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made.

**SECTION 5.150.080. ADOPTION OF PROVISIONS OF STATE LAW.** Except as otherwise provided in this Chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Chapter as though fully set forth herein.

**SECTION 5.150.090. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAX.** In adopting the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against the County or any agency, officer, or employee thereof rather than by or against the State Board of Equalization in performing the functions incident to the administration or operation of this Chapter;
3. In those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
  - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumptions remain subject to tax by the State under provisions of Part 1 of Division 2 of the Revenue and Taxation code; or
  - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4. The word "State" appears in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

**SECTION 5.150.100. PERMIT NOT REQUIRED.** If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Chapter.

**SECTION 5.150.110. EXEMPTIONS AND EXCLUSIONS.**

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, or the amount of any state-administered transactions or use tax, as a result of the following:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
2. Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For purposes of this paragraph, delivery to a point outside the County shall be satisfied:

- a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
- b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.
4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.
5. For purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

B. There are exempted from the use tax imposed by this Chapter, the storage, use or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of

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persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of, any right or power over tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" shall also include any retailer of any of the following vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

C. Any person subject to use tax under this Chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a City or County imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property, the storage, use, or other consumption, which is subject to the use tax.

**SECTION 5.150.120. AMENDMENTS.** All amendments to Part 1 of Division 2 of the Revenue and Taxation Code that are made subsequent to the effective date of this Chapter relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Chapter or the duration thereof.

**SECTION 5.150.130. ENJOINING COLLECTION FORBIDDEN.** No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in

any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this Chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

**SECTION 5.150.140. AUDIT.** Within 60 days of the Operative Date, the Board of Supervisors will designate, by resolution, a committee to perform an annual audit of the general fund revenues generated by this Retail Transactions (Sales) and Use Tax.

**SECTION 5.150.150. SEVERABILITY.** If any provision of this Chapter or the application thereof to any person or circumstance is held to be invalid, the remainder of the Chapter and the application of such provisions to other persons or circumstances shall not be affected thereby.

**SECTION 5.150.160. SUNSET.** The tax imposed by this Chapter shall be imposed for ten years from the Operative Date of the tax as defined in section 5.150.020 of this Chapter and, thereafter, shall no longer be imposed.

**SECTION 2.** This ordinance shall take effect thirty days after its final adoption by the Board of Supervisors by a two-thirds vote, or upon adoption by a majority vote of the electorate of the ballot measure described in Section 6 and 7 of this Board of Supervisors Resolution No. 072107, whichever date is later, provided that the ordinance shall only take effect if it is approved by both the Board of Supervisors and the electorate."

**Impartial Analysis of Measure A**

The California Constitution and state law authorize the County of San Mateo Board of Supervisors to propose to voters a general tax. The Government Code and Revenue and Taxation Code provide the measure passes if a majority of those voting on it approve it.

By this measure, the Board of Supervisors proposes to add Chapter 5.150 to the San Mateo County Ordinance Code. A copy of the proposed ordinance is printed in the sample ballot. The ordinance would impose a sales tax on retail transactions throughout the entire County at the rate of one-half percent (0.5%) on the gross receipts of retailers from the retail sale of tangible personal property within the County. The ordinance also imposes a use tax on the storage, use, or consumption, within the County, of tangible personal property purchased from any retailer. The use tax would be at the rate of one-half percent (0.5%) of the sales price of the property. The operative date of the sales and use tax is April 1, 2013, and the tax will remain in effect for a period of ten years, after which it expires.

The ordinance contains certain exemptions and exclusions to the sales and use tax, and the full text of the ordinance should be consulted for further specifics regarding such exemptions and exclusions.

The proceeds of the tax will be placed in the County's general fund to support general County services and functions. The Board of Supervisors has not committed these funds to a specific purpose but identifies the following County-provided services as essential services facing growing demand and increasing costs: library programs; child welfare; healthcare; and emergency, fire, safety, and medical services. The Board of Supervisors also indicates it is considering use of general funds to help Seton Medical Center rebuild to meet seismic standards.

The ordinance adopts certain provisions of the California Revenue and Taxation Code relating to the imposition, administration, and collection of sales and use taxes, including exceptions, collection, overpayments, refunds, and violations.

A "yes" vote on this measure is a vote to approve and authorize the imposition of the general sales and use tax at the rate of 0.5%, as described above and as will be set forth in Chapter 5.150 of the San Mateo County Ordinance Code. The tax would be used to support general County services and functions.

A "no" vote on this measure would not allow the County to impose the proposed general sales and use tax.

This measure passes if a majority of those voting on the measure vote "yes."

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Arguments in support of or in opposition to the proposed laws are the opinions of the authors.

## Argument in Favor of Measure A

From the Coastside to the Baylands and everywhere in between, we proudly call San Mateo County our home. However, due to continued cuts from the State, San Mateo County faces an ongoing structural deficit of tens of millions of dollars - much of what we love about living here is at risk.

In response to this declining revenue over the past five years, San Mateo County eliminated over 500 positions, de-funded vital programs and according to the Civil Grand Jury, our Emergency Operations Center has fallen below acceptable standards. Current employees have done their part by agreeing to pay more for health care and retirement. Local leaders have cut the budget to the bone and further reductions to crucial emergency services and others could put residents at risk.

By voting YES on Measure A we will generate the funding to Save our Services in San Mateo County, including:

- Child abuse prevention
- 911 emergency dispatch
- Healthcare for low-income children, seniors and the disabled
- Fire prevention and response
- Pre-school, after-school and library reading programs and homework centers for children and teens
- Keeping county parks open
- Ensuring hospitals and emergency rooms are seismically safe and remain open

By law, Measure A funds cannot be taken away by the State. An independent oversight committee and annual audits will ensure that every penny is accounted for and spent on crucial San Mateo County services like those listed in Measure A.

Vote YES on A to provide locally controlled funds to sustain the quality of life we appreciate in San Mateo County by improving direct services in every community, including Atherton, Belmont, Brisbane, Broadmoor, Burlingame, Colma, Daly City, East Palo Alto, El Granada, Emerald Hills, Foster City, Half Moon Bay, Hillsborough, La Honda, Menlo Park, Millbrae, Montara, Moss Beach, North Fair Oaks, Pacifica, Pescadero, Portola Valley, Redwood City, San Bruno, San Carlos, San Mateo, South San Francisco and Woodside.

Join San Mateo County residents, business, community and healthcare leaders - vote YES on Measure A - Save Our Services.

[www.saveourservicesnow.org](http://www.saveourservicesnow.org)

- /s/ **Adrienne J. Tissier** August 15, 2012  
President, Board of Supervisors
- /s/ **Michael Garb** August 15, 2012  
Advocate for Children's Service and Abuse Prevention
- /s/ **Maya Altman** August 15, 2012  
CEO, Health Plan of San Mateo
- /s/ **Anthony L. Slimick** August 16, 2012  
President San Mateo County Firefighters Local 2400
- /s/ **Julia Bott** August 15, 2012  
Executive Director, San Mateo County Parks Foundation

## Rebuttal to Argument in Favor of Measure A

San Mateo County blames its "structural deficit" on "cuts from the State".

*What a whopper!*

Actually, irresponsible spending on employee salaries and benefits is to blame:

San Mateo County Budget, All Funds

	<u>2003-04</u>	<u>2012-13</u>	<u>Increase</u>
<b>Revenue</b>	\$984,815,521	\$1,453,674,876	48%
<b>Salaries/ benefits per permanent employee</b>	<b>\$80,500</b>	<b>\$135,761</b>	<b>69%</b>

In 2007, the County Manager warned:

*"Rapidly increasing salaries and benefits are one of the factors causing the structural deficit ... Will future County salary and benefit increases be consistent with revenue growth and/or productivity increases?"*

***Five years along, we know the answer to that question - NO!***

Proponents warn that "further reductions to crucial emergency services and others could put residents at risk".

There's an ugly word for this threat: **BLACKMAIL!**

San Mateo County Supervisors have chosen to cut staff and reduce services to citizens, rather than address the real issue:

***Out-of-control San Mateo County employee compensation!***

Our Supervisors dare not annoy the public employee unions. Instead, they expect taxpayers to approve ever-increasing taxes to sustain public employee compensation almost twice that of the average taxpayer. Notice to taxpayers: ***blackmail never stops!*** They'll be back with more demands in future.

Higher sales taxes hurt local businesses, and increase unemployment. Worse yet, they are regressive and hit the poor hardest of all.

*Measure A proponents should be deeply ashamed of their support for a tax that so hurts the poor and rewards the well off.*

**VOTE NO ON MEASURE A!**

For more information: <http://www.SVTaxpayers.org/measurea>

- /s/ **John Roeder** August 17, 2012  
President, Silicon Valley Taxpayers Association
- /s/ **Harland Harrison** August 27, 2012  
Chair, Libertarian Party of San Mateo County CA
- /s/ **Don Pettengill** August 27, 2012  
Half Moon Bay Resident

# San Mateo County

Arguments in support of or in opposition to the proposed laws are the opinions of the authors.

## Argument Against Measure A

Suddenly, the Board of Supervisors has noticed that “without additional revenue, the County of San Mateo will be hampered ... in providing essential County services”. Yes, demand for services goes up in hard times, as consumers and taxpayers suffer economic decline. But who’s going to raise their revenue?

*If taxpayers have to tighten their belts, why can't government tighten its belt?*

With Measure A, San Mateo County government gets to loosen its belt while the rest of us get to punch another hole in ours to tighten it even further. That’s not right! Everyone must pitch in. It’s unfair to ask taxpayers to further support unsustainable employee compensation and pensions. According to the County’s recommended 2012-2013 Budget, average full-time permanent county employee salary plus benefits will be \$135,761, way above what the average taxpayer brings in. Are they working for us, or are we working for them?

A sales tax increase will hurt local businesses. And it falls hardest on the poor, who already suffer most in economic downturns:

**“Sales taxes are among the most regressive forms of taxation. Consumers with moderate or low incomes have to sacrifice much larger portions of their incomes on sales taxes than do wealthy consumers”.**

*(Robert Reich, Secretary of Labor under President Clinton, and presently Professor of Public Policy at UC Berkeley, in an NPR interview)*

In 1960, sales tax was only 3%. Raising sales taxes sure did not fix California’s budget problems, and it won’t fix San Mateo County’s budget problems, either. We need serious budget reform – not more taxes.

All higher taxes do is make it harder for regular people to make ends meet, and further raise the already high cost of living in San Mateo County. The poor are, as usual the hardest hit.

*Think of the poor before you vote.*

### VOTE NO ON MEASURE A

**For more information:** <http://www.svtaxpayers.org/measurea>

- /s/ **John Roeder** August 17, 2012  
President, Silicon Valley Taxpayers Association
- /s/ **Harland Harrison** August 17, 2012  
Chair, Libertarian Party of San Mateo County CA
- /s/ **Don Pettengill** August 17, 2012  
Half Moon Bay Resident

## Rebuttal to Argument Against Measure A

While all groups have a right to express their opinion, the stakes are too important to be swayed by fringe perspectives and misleading statements. In fact a primary opposing argument signer won’t be affected by the cuts because he doesn’t live in San Mateo County.

Massive cuts have been made and the critical services we depend on will be endangered if Measure A does not pass. Please review the facts:

**Fact: Measure A revenue is critical for public safety.** According to the Civil Grand Jury, our Emergency Operations Center, critical during an earthquake or natural disaster, has fallen below acceptable standards.

**Fact: All funds Stay Local-** Every penny from Measure A will benefit San Mateo County residents, cannot be taken by the state, and support local services such as:

- Child abuse prevention
- 911 emergency dispatch
- Healthcare for low-income children, seniors and the disabled
- Fire prevention and response
- Pre-school, after-school and library reading programs and homework centers for children and teens
- Keeping county parks open
- Ensuring hospitals and emergency rooms are seismically safe and remain open

**Fact: Tightening the Belt-** San Mateo County has made significant budget reductions and cut over 500 positions. County salaries have been frozen since 2008, retirement benefits cut, and employees pay more for health care.

**Fact: Low income residents need our help-**San Mateo County’s low income and uninsured families, children, seniors and the disabled rely on the healthcare and educational services that would receive vital Measure A funding.

Please join us and Vote Yes on A to Save our Services.

- /s/ **Don Horsley** August 24, 2012  
Supervisor
- /s/ **Debra Amour** August 27, 2012  
Registered Nurse, Intensive Care
- /s/ **Armando Muela** August 26, 2012  
Retired Fire Chief, Woodside Fire Protection District
- /s/ **Anne Campbell** August 24, 2012  
San Mateo County Superintendent of Schools
- /s/ **Lenore L. (Lennie) Roberts** August 24, 2012  
San Mateo County Parks Advocate