

FILED

AUG 9 2012

**CITY OF FOWLER
MEASURE N
CITY ATTORNEY'S IMPARTIAL ANALYSIS**

Measure N has been placed on the ballot by a petition signed by the requisite number of voters to have an initiative measure placed on the ballot. Measure N asks the voters of the City of Fowler whether a sales tax increase of one percent (1.0%) should be approved and imposed on retail transactions involving the sale and use of personal property within the City of Fowler. Measure N must be approved by a majority of the voters for the sales tax increase to become effective.

If Measure N is approved by a majority of voters, the sales tax rate in the City of Fowler from all sources would increase from 7.975% to 8.975%. If Measure N is approved by a majority of voters, an ordinance implementing the tax will be adopted by the City Council. Thereafter, the increased tax will be charged beginning on April 1, 2019. If Measure N is not approved by a majority of voters, the sales tax rate in the City of Fowler will remain at 7.975%.

The proposed tax increase would be a general tax, and the proceeds of the tax would be eligible to be used for general governmental purposes of the City of Fowler. The proceeds of the tax increase would be placed in the City's general fund and could be used for the current expenses of the City as determined by the City Council in making budgetary decisions, including but not limited to potentially funding a new police station, replacing police equipment, paying for street repairs, and paying for other general fund obligations such as employee salaries or pension obligations. The City would not be bound in any way to use the increased tax revenues for any special purpose or for any particular program or service.

Revenues raised by the tax increase would belong to the City of Fowler and would not be shared with the County, State, or any other agency. The proposed sales tax increase contains no sunset date and would continue indefinitely until repealed by the voters of the City of Fowler in a subsequent election.

The above statement is an impartial analysis of Measure N. If you desire a copy of the ordinance or measure, please call the Fowler City Clerk's office at 834-3113, ext. 102, and a copy will be at no cost to you.

REC'D BY THE CLERK