

**MEASURE M**  
**CITY ATTORNEY'S IMPARTIAL ANALYSIS**

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The City Council of the City of Kerman has placed Measure M on the November 6, 2018, ballot to ask the City voters to approve an ordinance that would enact a one cent transactions and use tax (i.e. "sales tax"). Sales taxes are paid by residents and visitors to Kerman who purchase items subject to sales taxes.

The Measure, if approved by the voters, would adopt an ordinance which is a City law. The ordinance would be codified in the Kerman Municipal Code. If approved by the voters, the Measure M ordinance would continue until ended by the voters of the City of Kerman.

Measure M is a general tax. Therefore, the revenues may be used for any legal governmental purpose such as: patrol cars, crime prevention, and quick 911 emergency response; repairing potholes and infrastructure; maintaining streets; revitalizing the downtown area; and improving community facilities, parks, senior services, and other general city services.

The ordinance requires an annual audit performed by the City's independent auditor and an Annual Review Report. It also requires the establishment of a Sales Tax Oversight Committee comprised of City residents to review the Annual Review Report and related records and to make comments and recommendations to the City Council to ensure compliance with the ordinance.

Technically, the proposed "sales tax" is a combination of "sales and use tax" and "transactions and use tax." With some exceptions, both are levied on the sale or use of tangible personal property sold at retail. The tax will be paid in addition to current sales taxes and will be collected at the same time and in the same manner as existing sales taxes. The City estimates that Measure M could generate approximately one million dollars per year. Revenues raised by Measure M will belong to the City of Kerman and cannot be taken by or shared with the State of California or any other agency.

As a general tax, the Measure requires a majority (50% plus 1) of votes cast at the election to pass.

A "Yes" vote on the measure is a vote to approve the ordinance adopting the general tax.

A "No" vote on the measures is a vote against the ordinance adopting the general tax.

**The above statement is an impartial analysis of Measure M. If you desire a full copy of the ordinance or measure, please call the Kerman City Clerk at (559) 846-9380 and a copy will be mailed at no cost to you. The ordinance is also available online at [www.cityofkerman.org](http://www.cityofkerman.org) or by clicking "county clerk/registrar of voters" at [www.co.fresno.ca.us](http://www.co.fresno.ca.us).**

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