

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL
MEASURE Z**

State law authorizes the Fresno County Zoo Authority (the "Authority") to adopt an ordinance imposing a special countywide sales tax ("transactions and use tax") to be expended exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County of Fresno. The transactions and use tax must be at the rate of 0.10 percent.

State law requires that the ordinance imposing the transactions and use tax be approved by two-thirds of the voters of Fresno County voting on the ordinance.

In 2004, the Authority adopted an ordinance (the "2004 Ordinance") imposing a transactions and use tax at the rate of 0.10 percent for a period of ten (10) years. The voters approved the 2004 Ordinance by the required vote margin.

In 2014, the Authority adopted an ordinance (the "2014 Ordinance") imposing an extension of the 2004 Ordinance for an additional ten (10) years. The voters approved the 2014 Ordinance by the required vote margin. The 2014 Ordinance is set to expire in 2025.

Earlier this year, the Authority adopted an ordinance (the "2022 Ordinance") imposing an extension of the 2004 Ordinance for an additional fifteen (15) years. The Fresno County Board of Supervisors authorized the placement of the 2022 Ordinance on the ballot for the consideration of Fresno County voters. If Measure Z is approved by the voters, the transaction and use tax at the rate of 0.10 percent would be extended for an additional fifteen (15) years, expiring in the year 2040.

Like the 2004 Ordinance and 2014 Ordinance, the tax revenues generated by the 2022 Ordinance would be used exclusively to support the Fresno Chaffee Zoo. The expenditure plan in the 2022 Ordinance provides for the following uses:

1. The Fresno Chaffee Zoo would be required to spend a minimum of two-thirds of the funds distributed for capital improvement projects approved by the Authority Board,
2. Up to one-third of the funds will be available for operations and maintenance of the Fresno Chaffee Zoo approved by the Authority Board.

The tax revenues would also be used to reimburse Fresno County for election costs. Tax revenues would also be used to pay administrative costs, capped at 2% of revenues per year.

The Authority would be responsible for the specific expenditures of the tax revenues. The seven-member Authority Board consists of the mayor of Fresno, or his designee, and six (6) members appointed by the Fresno County Board of Supervisors, one (1) of whom must have expertise in zoo matters.

FILED

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