

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE Z (2014)**

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 0.1 percent.

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

In 2004, the Authority adopted an ordinance imposing a transactions and use tax (the "2004 Ordinance") at the rate of 0.1% for a period of 10 years. Later that year, the voters approved the 2004 Ordinance by the required vote margin. The 2004 Ordinance is set to expire in 2015.

Earlier this year, the Authority adopted an ordinance (the "2014 Ordinance") imposing an extension of the 2004 Ordinance for an additional ten (10) years. The 2014 Ordinance is 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 0.1% would be extended for an additional ten (10) years, expiring in the year 2025.

Like the 2004 Ordinance, the tax revenues generated by the 2014 Ordinance would be used exclusively to support the Fresno Chaffee Zoo. The expenditure plan in the 2014 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.

The tax revenues would also be used to reimburse the County for election costs and for the fees charged by the State to administer the tax. Tax revenues would also be used to pay administrative costs, capped at 2% per year.

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

  
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