



## **FRESNO COUNTY ZOO AUTHORITY**

### **MEETING AGENDA**

**3:00 PM, Friday, February 25, 2022**

**To Be Held Via Zoom**

**Fresno County Employees' Retirement Association  
7772 N. Palm Ave.  
Fresno, CA 93711  
(559) 457-0681**

#### **\*SPECIAL NOTICE REGARDING PUBLIC PARTICIPATION DUE TO COVID-19\***

**Due to the current Shelter-in-Place Order covering the State of California and Social Distance Guidelines issued by Federal, State, and Local Authorities, the Zoo Authority is implementing the following changes for attendance and public comment at all Board meetings until notified otherwise. The Board room will not be open to the public. Any member of the public and the Zoo Authority Board may participate from a remote location by teleconference.**

**The meeting will be a Zoom meeting and can be accessed at:**

**<https://us06web.zoom.us/j/89267034963?pwd=aTRQNmpqTCtqelcyQIRINIVFeXo4Zz09>**

**Meeting ID: 892 6703 4963**

**Passcode: 605085**

**One tap mobile**

**+16699006833,,89267034963# US (San Jose)**

**+13462487799,,89267034963# US (Houston)**

**Dial by your location**

**+1 669 900 6833 US (San Jose)**

**+1 346 248 7799 US (Houston)**

**+1 253 215 8782 US (Tacoma)**

**+1 301 715 8592 US (Washington DC)**

**+1 312 626 6799 US (Chicago)**

**+1 929 436 2866 US (New York)**

**Meeting ID: 892 6703 4963**

**Find your local number: <https://us06web.zoom.us/j/kiklp1bF2>**

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Public Comments  
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
5. Approve Consent Agenda Item  
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar
  - a. Review and approve minutes of February 16, 2022
6. Hold second hearing on urgency ordinance to continue the current countywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the urgency ordinance in its entirety (2/3 vote required); approve ballot language; adopt resolution requesting that the Fresno County Board of Supervisors place the extension of Measure Z on the June 7, 2022 Statewide Direct Primary Election ballot, and delegating preparation of the ballot arguments to the proponents; and direct staff to publish the urgency ordinance, as required by Government Code section 25124(a)
7. Receive staff reports
8. Chair's comments
9. Board Member comments
10. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



## FRESNO COUNTY ZOO AUTHORITY

### ACTION SUMMARY MINUTES

9:00 AM, Wednesday, February 16, 2022

Held Via Zoom

Fresno County Employees' Retirement Association  
7772 N. Palm Ave.  
Fresno, CA 93711  
(559) 457-0681

1. Call to Order  
**CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:02AM**
2. Roll Call  
**A QUORUM WAS PRESENT WITH MEMBERS ROMAN, TOSTE, GARABEDIAN, STRATFORD, WATERHOUSE, AND ARIAS PRESENT**
3. Approve Agenda  
**MEMBER GARABEDIAN MOVED TO ADOPT THE AGENDA. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**
4. Public Comments  
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any.  
**HELD. NONE RECEIVED**
5. Approve Consent Agenda Items (a – d)  
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.
  - a. Review and approve minutes of January 19, 2022

- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$1,957.84 for services through January 2022
- c. Receive Treasurer's Reports for January 2022
- d. Approve and adopt resolution re-acknowledging the Governor's Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Omicron variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.

**MEMBER WATERHOUSE MOVED TO APPROVE THE CONSENT ITEMS WITH A NOTATION THAT HIS NAME WAS MISSPELLED WITHIN THE JANUARY 19, 2022 MEETING MINUTES. COORDINATOR ALEXANDER NOTED THE TYPOGRAPHICAL ERROR. MEMBER ARIAS SECONDED THE MOTION, WHICH PASSED UNANIMOUSLY.**

- 6. Receive Fresno Chaffee Zoo Director's report  
**RECEIVED. DIRECTOR JON DOHLIN PROVIDED AN UPDATE ON CURRENT PROJECTS.**
- 7. Receive Fresno Chaffee Zoo Corporation December 2021 Year-to-Date Financial Report and January 2022 Early Insights  
**RECEIVED. INTERIM CFO NORA CROW REPORTED ON ATTENDANCE, REVENUES AND EXPENDITURES.**
- 8. Hold first hearing on ordinance to continue the current countrywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the ordinance in its entirety (2/3 vote required); set second hearing for March 16, 2022; and discuss proposed ballot language and provide direction to staff  
**HELD WITH DISCUSSIONS. MEMBER WATERHOUSE MOVED TO APPROVE THE MEASURE Z ORDINANCE EXTENSION WITH LANGUAGE TO LEAVE THE TWO PERCENT FOR COUNTY ADMINISTRATION AND A MINIMUM OF TWO THIRDS FOR CAPITAL IMPROVEMENTS BUT LEAVE THE PROVISION FOR THE TAX TO REMAIN IN EFFECT UNTIL REJECTED BY VOTERS SO THE TAX DOES NOT SUNSET. THE MOTION DID NOT RECEIVE A SECOND AND FAILED.**

**MEMBER GARABEDIAN MOVED THAT THE ORDINANCE REMAIN AS ORIGINALLY PASSED WITH TWO THIRD FOR CAPITAL IMPROVEMENTS AND MAINTAIN THE ORIGINAL LANGUAGE FOR A 10 YEAR TIMEFRAME TO SUNSET. SECONDED BY MEMBER STRATFORD. MEMBER TOSTE OFFERED AN AMENDMENT TO THE MOTION TO CHANGE THE SUNSET TO 15 YEARS. THE AMENDEMENT WAS ACCEPTED BY GARABEDIAN AND STRATFORD. THE MOTION PASSED 5-0 WITH MEMBER ARIAS ABSENT AT THE TIME OF THE VOTE.**

9. Approve next meeting date:

Wednesday, March 16, 2022

Wednesday, March 30, 2022 (Regularly Scheduled Meeting)

Wednesday, April 13, 2022

Wednesday, April 27, 2022 (Regularly Scheduled Meeting)

**MEMBER GARABEDIAN MOVED TO HOLD A MARCH 16, 2022 MEETING AND TO CANCEL THE REGULARLY SCHEDULED MARCH 30, 2022 MEETING. SECONDED BY MEMBER WATERHOUSE AND APPROVED UNANIMOUSLY.**

10. Receive staff reports

**NO ADDITIONAL STAFF REPORTS RECEIVED.**

11. Chair's comments

**VICE CHAIRMAN STATED HE IS PROUD OF THE GROUP.**

12. Board Member comments

**MEMBER WATERHOUSE STATED THAT JON DID AN EXCELLENT JOB WITH THE BLACK HISTORY EVENT HELD AT THE ZOO. IT WAS WELL OVERDUE AND APPRECIATED. HE HAS A FANTASTIC STAFF. MEMBER GARABEDIAN STATED SHE IS EXCITED ABOUT THE INDIVIDUAL EVENTS AND LOOKS FORWARD TO MORE IN THE FUTURE.**

13. Adjourn

**MEMBER GARABEDIAN MOVED TO ADJOURN AT 10:41AM. SECONDED BY STRATFORD. THE MOTION PASSED UNANIMOUSLY.**

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



## AGENDA ITEM 6

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DATE: February 25, 2022

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer  
Fresno's Chaffee Zoo Corporation

SUBJECT: Extension of Measure Z Sales Tax Ordinance

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### RECOMMENDED ACTION:

- 1. Hold second hearing on urgency ordinance to continue the current countywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the urgency ordinance in its entirety (2/3 vote required);**
- 2. Approve ballot language;**
- 3. Adopt resolution requesting that the Fresno County Board of Supervisors place the extension of Measure Z on the June 7, 2022 Statewide Direct Primary Election ballot, and delegating preparation of the ballot arguments to the proponents; and**
- 4. Direct staff to publish the urgency ordinance, as required by Government Code section 25124(a).**

### DISCUSSION:

On July 27, 2004, pursuant to Revenue and Taxation Code section 7286.43, the Fresno County Board of Supervisors, sitting as the Fresno County Zoo Authority Board, adopted Ordinance 2004-1 (Attachment A), establishing a special transactions and use tax (tax) at the rate of 0.10 percent, for the support of zoos, zoological facilities, and related zoological purposes in Fresno County. On November 2, 2004, the Measure Z ordinance proposing the tax was approved by more than the required two-thirds of the voters of Fresno County. The ordinance required all revenues, net of refunds, derived from the tax to be expended exclusively for the support of zoos, zoological facilities, and related zoological purposes with Fresno County.

On April 30, 2014, the Fresno County Zoo Authority Board adopted the extension ordinance 2014-01 (Attachment B), which established that all of the tax proceeds will continue to be used

to benefit the Fresno Chaffee Zoo. On November 4, 2014, the Measure Z extension was approved by the voters of Fresno County.

On February 16, 2022, your Board held the first hearing to continue the countywide transactions and use tax known as Measure Z. At the first hearing, your Board approved the expenditure plan and extension period which appears on the ordinance before you at this second reading.

In accordance with Government Code section 25131 and Civil Code section 12, this ordinance shall be passed more than five days after its introduction, at a regular meeting of the Zoo Authority Board. This regular meeting was noticed in accordance with Government Code section 54954.2.

The recommended extension ordinance (Attachment C) describes the expenditure plan, and extends the tax for a period of fifteen years.

The expenditure plan would continue to use the revenue from the extension tax as follows:

1. The Authority would reimburse the County of Fresno for the costs of the election.
2. Two percent of the revenues would be available to pay the Authority's administrative expenses, for any consultants or staff the Authority needs.
3. A minimum of two-thirds of the remaining revenue shall be for capital improvement projects, and up to one third of the remaining revenue may be for operations and maintenance of the Fresno Chaffee Zoo.

Revenue and Taxation Code section 7286.43 requires that the recommended ordinance proposing the tax must be approved by a two-thirds vote of the entire membership of your Board to move forward to the voters. There are seven members of the Board, plus an alternate for Mayor Jerry Dyer, so for purposes of counting the votes required by Section 7286.43(a), the tax must be approved by two-thirds of seven members, or 5 members.

Once adopted by your Board, the ordinance takes effect immediately, in accordance with Government Code section 36937, as it is an ordinance relating to an election, and relating to taxes.

Recommended Action 2 provides for member discussion and approval of the draft ballot language as recommended by renewal proponents (Attachment D).

The resolution provided for Recommended Action 3 (Attachment E) includes the ballot language approved in Recommended Action 2, and the request that the Board of Supervisors place the ordinance on the June 7, 2022 ballot.

Recommended Action 4 directs staff to publish the ordinance in accordance with Government Code section 25124(a), which requires that within 15 days after the passage of an ordinance it shall be published once, with the names of the members voting for and against the ordinance, in a newspaper published in the county.

### FISCAL IMPACT

The recommended extension of the Measure Z transactions and use tax under Revenue and Taxation Code section 7286.43 must be approved by 2/3 of the voters of the county voting on

this ordinance. If the Zoo Authority Board approves the sales tax ordinance, and the Board of Supervisors approves its placement, it will be included on the June 7, 2022 Primary election ballot. The proposed ordinance obligates the Authority to repay the County its full share of the election expenses (estimated at \$115,000 to \$130,000) from the proceeds of the tax.

ATTACHMENTS:

Attachments A-E

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BEFORE THE BOARD OF THE  
FRESNO COUNTY ZOO AUTHORITY  
FRESNO COUNTY, CALIFORNIA

In the matter of  
ESTABLISHING A SPECIAL TRANSACTIONS  
AND USE TAX OF ONE-TENTH OF ONE  
PERCENT (0.10%) PURSUANT TO  
CALIFORNIA REVENUE AND TAXATION  
CODE SECTION 7286.43 FOR A PERIOD OF  
TEN YEARS.

Ordinance No. 2004-1

AN ORDINANCE OF THE FRESNO COUNTY ZOO AUTHORITY, IMPOSING A  
COUNTYWIDE TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS,  
ZOOLOGICAL FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE  
ADMINISTERED BY THE STATE BOARD OF EQUALIZATION.

The Fresno County Zoo Authority ordains as follows:

**SECTION 1. TITLE AND SUMMARY**

This ordinance shall be known as the "Fresno County Zoo Authority  
Transactions and Use Tax Ordinance." If approved by the voters, this ordinance will  
impose a transactions and use tax to be applicable in the incorporated and  
unincorporated territory of the County, the proceeds of which are to be used exclusively  
for zoos, zoological facilities, and related zoological purposes within the County.

**SECTION 2. SUBMISSION TO THE VOTERS; VOTER APPROVAL;  
OPERATIVE DATE.**

Upon approval by two-thirds of this Board, the provisions of this ordinance are to  
be submitted to the voters of the County for approval in order that the transactions and  
use tax can become operative, as provided by Revenue and Taxation Code section  
7286.43. The tax submitted to the voters by this ordinance will therefore take effect only

1 if at least two-thirds of the electors voting on the measure at the November 2, 2004  
2 election approve. If approved, the provisions of this ordinance authorizing the levy of  
3 the one-tenth of one percent (0.10%) transactions and use tax will become operative on  
4 the later of April 1, 2005, or the first day of the first calendar quarter following the  
5 execution of the State Board of Equalization contract in accordance with Section 5 of  
6 this ordinance.

7  
8 **SECTION 3. PROVISIONS OF FRESNO COUNTY ZOO AUTHORITY  
ORDINANCE.**

9 The ordinance is adopted to read as follows:

10 **FRESNO COUNTY ZOO AUTHORITY**  
11 **TRANSACTIONS AND USE TAX**

12 **Section 1.010. Purpose.**

13 This ordinance is adopted to achieve the following, among other, purposes  
14 and directs that its provisions are interpreted to accomplish those purposes:

15 a. To impose a one-tenth of 1 percent (0.10%) retail transactions and  
16 use tax according to the provisions of Part 1.6 (commencing with section 7251)  
17 of Division 2 of the Revenue and Taxation Code, as specifically authorized by  
18 section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and  
19 Taxation Code;

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21 b. To adopt a retail transactions and use tax ordinance which  
22 incorporates provisions identical to those of the Sales and Use Tax Law of the  
23 State of California insofar as those provisions are consistent with the  
24 requirements and limitations contained in Part 1.6 of Division 2 of the Revenue  
25 and Taxation Code;

26 c. To adopt a retail transactions and use tax ordinance which imposes  
27 a tax and provides a measure for it that the State Board of Equalization can  
28 administer and collect in a manner that adapts itself as fully as practicable to, and

1 requires the least possible deviation from, the existing statutory and  
2 administrative procedures followed by the State Board of Equalization in  
3 administering and collecting the California Sales and Use Taxes;

4 d. To adopt a retail transactions and use tax ordinance which can be  
5 administered in a manner which, to the greatest degree possible, will be  
6 consistent with the provisions of Part 1.6 of Division 2 of the Revenue and  
7 Taxation Code, will reduce the cost of collecting the transactions and use taxes,  
8 and simultaneously will reduce the burden of record keeping upon persons  
9 subject to taxation under the provisions of this ordinance.  
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11 e. To adopt a retail transactions and use tax ordinance that  
12 provides funding for zoos, zoological facilities, and related zoological purposes  
13 within this County. Such revenues shall be used to supplement existing public  
14 funding, defined as the contribution made by the City of Fresno for the support  
15 of the Chaffee Zoo in the City of Fresno during the 2003-2004 fiscal year,  
16 pursuant to the following schedule:

17 Year 1 of tax	Full amount of existing public funding (approx. \$1,2 million)
18 Year 2 of tax	80% of existing public funding (approx. \$960,000)
19 Year 3 of tax	60% of existing public funding (approx. \$720,000)
20 Year 4 of tax	40% of existing public funding (approx. \$480,000)
21 Year 5 of tax	20% of existing public funding (approx. \$240,000)
22 Year 6 and thereafter	0% of existing public funding

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27 The Authority shall have no obligation to transfer any funds to the  
28 Chaffee Zoo to the extent the City of Fresno fails to maintain its support of the  
Chaffee Zoo as set forth in this schedule.

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**Section 1.020. Transactions Tax Rate.**

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the incorporated and unincorporated territory of this County at the rate of one-tenth of one percent (0.10%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the territory of this County on and after the operative date of this ordinance.

**Section 1.030. Place of Sale.**

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery 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, despite 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 1.040. Use Tax Rate.**

An excise tax is imposed on the storage, use or other consumption in this County of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in the territory of this County at the rate of one-tenth of one percent (0.10%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax despite the place to which delivery is made.

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**Section 1.050. Adoption of Provisions of State Law.**

Except as otherwise provided in this ordinance and to the extent that they are not 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 adopted and incorporated by this reference.

**Section 1.060. Limitations on Adoption of State Law and Collection of Use Taxes.**

a. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the State of California is named or referred to as the taxing agency, the name of this Authority will be substituted for it. However, the substitution will not be made when:

1. The word "State" is used as 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 this Authority or any agency, officer, or employee of it rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance;

3. In those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where 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

1 or other consumption remain subject to tax by the State under the provisions of  
2 Part 1 of Division 2 of the Revenue and Taxation Code.

3 (b) Impose this tax with respect to certain sales, storage,  
4 use or other consumption of tangible personal property which would not be  
5 subject to tax by the State under the provisions of that Code.

6 4. In Sections 6701, 6702 (except in its last sentence), 6711,  
7 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

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

11 **Section 1.070. Permit Not Required.**

12 If a seller's permit has been issued to a retailer under Section 6067 of the  
13 Revenue and Taxation Code, this ordinance shall not require an additional  
14 transactor's permit.

15 **Section 1.080. Exemption and Exclusions.**

16 a. There shall be excluded from the measure of the transactions tax  
17 and the use tax the amount of any sales tax or use tax imposed by the State of  
18 California or by any city, city and county, or county pursuant to the Bradley-Burns  
19 Uniform Local Sales and Use Tax Law (Part 1.5 of Division 2 of the Revenue and  
20 Taxation Code) or the amount of any State administered transactions or use tax.

21 b. There are exempted from the computation of the amount of the  
22 transactions tax the gross receipts from:

23 1. Sales of tangible personal property other than fuel or  
24 petroleum products to operators of aircraft to be used or consumed principally  
25 outside the County in which the sale is made and directly and exclusively in the  
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1 use of such aircraft as common carriers of persons or property under the  
2 authority of the laws of California, the United States, or any foreign government;

3 2. Sales of property to be used outside this County which is  
4 shipped to a point outside this County, pursuant to the contract of sale, by  
5 delivery to such a point by the retailer or his or her agent, or by delivery by the  
6 retailer to a carrier for shipment to a consignee at such point. For the purposes  
7 of this subsection, delivery to a point outside this County will be satisfied:

8 (a) With respect to vehicles (other than commercial  
9 vehicles) subject to registration under Chapter 1 (commencing with Section  
10 4000) of Division 3 of the Vehicle Code, aircraft licensed according to Section  
11 21411 of the Public Utilities Code, and undocumented vessels registered under  
12 Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code,  
13 by registration to an out-of-County address and by a declaration under penalty of  
14 perjury, signed by the buyer, stating that such an address is, in fact, his or her  
15 principal place of residence; and

16 (b) With respect to commercial vehicles, by registration to  
17 a place of business out-of-County and declaration under penalty of perjury,  
18 signed by the buyer, stating that the vehicle will be operated from that address.

19 3. The sale of tangible personal property if the seller is  
20 obligated to furnish the property for a fixed price under a contract entered into  
21 before the operative date of this ordinance.

22 4. A lease of tangible personal property which is a continuing  
23 sale of such property, for any period of time for which the lessor is obligated to  
24 lease the property for an amount fixed by the lease before the operative date of  
25 this ordinance.  
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1                   5.     For the purposes of subsections 3 and 4 of this section, the  
2 sale or lease of tangible personal property will be deemed not to be obligated  
3 under a contract or lease for any period of time for which any party to the  
4 contract or lease has the unconditional right to terminate the contract or lease  
5 upon notice, whether or not such right is exercised.

6                   c.     There are exempted from the use tax imposed by this ordinance,  
7 the storage, use or other consumption in this County of tangible personal  
8 property:

9                   1.     The gross receipts from the sale of which have been subject  
10 to a tax under any state administered transactions and use tax ordinance;

11                   2.     Other than fuel or petroleum products purchased by  
12 operators of aircraft and used or consumed by such operators directly and  
13 exclusively in the use of such aircraft as common carriers of persons or property  
14 for hire or compensation under a certificate of public convenience and necessity  
15 issued under the laws of California, the United States or any foreign government.  
16 This exemption is in addition to the exemptions provided in sections 6366 and  
17 6366.1 of the Revenue and Taxation Code;

18                   3.     If the purchaser is obligated to purchase the property for a  
19 fixed price under a contract entered into before the operative date of this  
20 ordinance;

21                   4.     If the possession of, or the exercise of any right or power  
22 over, the tangible personal property arises under a lease which is a continuing  
23 purchase of such property for any period of time for which the lessee is obligated  
24 to lease the property for an amount fixed by a lease entered into before the  
25 operative date of this ordinance;

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

7           6. Except as provided in subsection 7, a retailer engaged in  
8 business in this County will not be required to collect use tax from the purchaser  
9 of tangible personal property, unless the retailer ships or delivers the property  
10 into this County or participates within this County in making the sale of the  
11 property, including, but not limited to, soliciting or receiving the order, either  
12 directly or indirectly, at a place of business of the retailer in this County or  
13 through any representative, agent, canvasser, solicitor, subsidiary, or person in  
14 this County under the authority of the retailer;

15           7. "A retailer engaged in business in this County" shall also  
16 include any retailer of the following: vehicles subject to registration under  
17 Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code,  
18 aircraft licensed according to Section 21411 of the Public Utilities Code, or  
19 undocumented vessels registered under Chapter 2 of Division 3.5 (commencing  
20 with Section 9840) of the Vehicle Code. Such a retailer shall be required to  
21 collect use tax from any purchaser who registers or licenses the vehicle, vessel  
22 or aircraft at an address in this County.

23           d. Any person subject to use tax under this ordinance may credit  
24 against that tax any transactions tax or reimbursement for transactions tax paid  
25 to a district imposing, or a retailer liable for a transactions tax under Part 1.6 of  
26 Division 2 of the Revenue and Taxation Code with respect to the sale to the  
27  
28

1 person of the property, the storage, use or other consumption of which is subject  
2 to the use tax.

3 **Section 1.090. Amendments to the Revenue and Taxation Code.**

4 All amendments to Part 1 of Division 2 of the Revenue and Taxation  
5 Code, effective after the date of adoption of this ordinance and relating to sales  
6 and use taxes, will automatically become a part of this ordinance to the extent  
7 consistent with Part 1.6 of Division 2 of the Revenue and Taxation Code, but no  
8 such amendment will operate to affect the rate of tax imposed by this ordinance.  
9

10 **Section 1.100. Enjoining Collection Forbidden.**

11 No injunction or writ of mandate or other legal or equitable process will  
12 issue in any suit, action or proceeding in any court against the State of California  
13 or this Authority, or against any officer of the State of California or this Authority,  
14 to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2  
15 of the Revenue and Taxation Code, of any tax or any amount of tax required to  
16 be collected.  
17

18 **Section 1.110. Use of the Taxes.**

19 The proceeds of any and all transactions and use taxes collected under  
20 this ordinance shall be used exclusively for zoos, zoological facilities, and related  
21 zoological purposes within this County.

22 **SECTION 4. AUTHORITY EXPENDITURE PLAN**

23 **Section 4.010. Purpose of Ordinance**

24 The purpose of this ordinance is to allow the Authority to provide the services  
25 and programs authorized hereunder pursuant to Revenue and Taxation Code section  
26 7286.43.

27 **Section 4.020. Definitions**

28 The following terms and phrases shall be defined in the manner listed below.

1 a. "Capital facilities" shall mean facilities or animals with a useful life of five  
2 years or more.

3 b. "Chaffee Zoo" shall mean the Chaffee Zoo in the City of Fresno, or its  
4 successor.

5 c. "Administrative Costs" shall mean actual expenses incurred by the  
6 Authority. Apportionment of any overhead and/or accounting of actual costs shall be  
7 accomplished in accordance with the standards and procedures found in the United  
8 States Office of Management and Budget Circular, OMB A-87, as amended.  
9

10 **Section 4.030. Imposition and Distribution Formula for Special Fresno  
County Zoo Transaction and Use Tax**

11 Under the authority granted pursuant to this ordinance as approved by the  
12 voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the  
13 special purposes and programs specified hereunder. The proceeds of the special tax  
14 shall be distributed in the following manner:  
15

16 a. The proceeds of the special tax shall first be applied to reimburse Fresno  
17 County for the costs of the election held pursuant to Revenue and Taxation Code  
18 section 7286.43. The proceeds of the tax shall also be available to pay the costs of any  
19 election for a successor tax.

20 b. Up to 2% of the annual special tax proceeds shall be allocated for  
21 administrative costs as defined herein. This administrative allocation shall be made  
22 based upon budgeted estimates of administrative costs prior to any distribution made in  
23 any fiscal year.  
24

25 c. The remaining annual special tax proceeds shall be distributed to the  
26 Chaffee Zoo; provided, however, that the Authority shall have no obligation to distribute  
27 funds to the Zoo unless the Authority is satisfied that the Zoo has appropriately spent  
28

1 the funds already distributed, and provided further that the City of Fresno has  
2 maintained its financial support of the Zoo as set forth in this ordinance.

3 **Section 4.040. Tax Revenue Distribution - Standards**

4 The Authority shall require the Chaffee Zoo to agree to spend the special tax  
5 revenues as follows:

6 a. A minimum of two-thirds of the funds distributed shall be for capital  
7 improvement projects in the Chaffee Zoo approved by the Authority Board based upon  
8 preliminary plans submitted by the Chaffee Zoo.

9 b. Up to one-third of the funds distributed may be available for operations  
10 and maintenance of the Chaffee Zoo.

11 c. Nothing herein shall prevent the Authority from authorizing multi-year  
12 capital projects and/or programs within the time period established for this special tax,  
13 or from pledging future annual special tax proceeds as security for loans to fund capital  
14 projects.

15 d. The Chaffee Zoo shall provide the Authority with an annual use statement  
16 demonstrating the use of said funds authorized by the Authority. The statement shall be  
17 made in a form acceptable to the Authority and shall be approved by a certified public  
18 accountant prior to its submission to the Authority. The Authority may request status  
19 reports on the progress of projects and programs to be submitted to the Authority for  
20 public discussion at any Authority meeting from time to time.

21 **Section 4.050. Ineligible Activities**

22 No funds received by the Chaffee Zoo shall be expended for the following  
23 ineligible activities:

24 a. Activities normally funded by a city or county through state, federal and/or  
25 local revenues such as animal control, health care, criminal justice programs, and social  
26 service programs.  
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1           b.     Programs not open and available on an equal basis to all residents of  
2 Fresno County.

3           c.     Programs which promote religious or sectarian purposes.

4           d.     Scholarships, grants or other payments to individuals for educational  
5 purposes.

6           e.     Except as herein allowed, programs of local, state or federal governments  
7 or their subsidiaries.

8           f.     Out-of-state travel expense.

9           g.     Programs or policies that discriminate against any individual or group on  
10 the basis of race, sex, color, ethnicity, religious preference, or national origin in the  
11 operation of facilities or in membership policies.

12  
13 **SECTION 5. CONTRACTS WITH STATE BOARD OF EQUALIZATION**

14           The chair of the Authority Board is hereby authorized to sign on behalf of the  
15 Board any contracts with the State Board of Equalization to prepare to administer, to  
16 administer, or otherwise to implement the tax imposed pursuant to this ordinance,  
17 without further authorization by the Board.

18  
19 **SECTION 6. SEVERABILITY AND CONSTRUCTION**

20           If any provision of this ordinance, or part thereof, is for any reason held to be  
21 invalid or unconstitutional, the remaining sections shall not be affected, but shall remain  
22 in full force and effect, and to this end the provisions of this ordinance are severable.  
23 The provisions of this ordinance shall be liberally construed to effectuate its main  
24 purpose of providing funding to programs and services that support zoos, zoological  
25 facilities, and related zoological purposes within Fresno County.

26  
27 **SECTION 6. SUNSET CLAUSE**

28           The transactions and use special tax is imposed hereunder at a rate of one-tenth  
of one percent (0.10 %) for the period of ten (10) years. Any surplus remaining at the

1 end of the ten-year period shall be utilized in the manner specified hereunder until the  
2 funds are fully utilized.

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3 THE FOREGOING was PASSED and ADOPTED by the Fresno County Board  
4 of Supervisors this 27<sup>th</sup> day of July 2004, by the following vote, to-wit:

5 AYES: Supervisors Larson, Arambula, Case, Waterston, Anderson

6 NOES: None

7 ABSENT: None

8  
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11   
12 CHAIRMAN, Board of Supervisors

13 ATTEST:

14 BERNICE E. SEIDEL, Clerk

15 Board of Supervisors

16 By   
17 Deputy Clerk

18  
19  
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23  
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25  
26 Agenda Item 34

27 Ordinance 04-014  
28

BEFORE THE BOARD OF DIRECTORS  
OF THE FRESNO COUNTY ZOO AUTHORITY  
FRESNO COUNTY, CALIFORNIA

Ordinance No. 2014- 01

AN ORDINANCE IMPOSING AN EXTENSION OF THE COUNTYWIDE  
TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS, ZOOLOGICAL  
FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE ADMINISTERED BY  
THE STATE BOARD OF EQUALIZATION.

The Fresno County Zoo Authority ordains as follows:

**SECTION 1. Title and Summary.**

This ordinance shall be known as the “Fresno County Zoo Authority Transactions and Use Tax Ordinance.” If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2015), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County.

**SECTION 2. Submission to the Voters; Voter Approval; Operative Date.**

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on

the measure at the November 4, 2014 election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2015 or the first day of the first calendar quarter following the execution of the State Board of Equalization contract in accordance with Section 5 of this ordinance.

**SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax.**

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1 is amended to read as follows:

**Section 1.010. Purpose.**

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;

b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code;

c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the State Board of Equalization can administer and collect 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 Sales and Use Taxes;

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

e. To adopt a retail transactions and use tax ordinance that provides funding for zoos, zoological facilities, and related zoological purposes within the County of Fresno.”

**SECTION 4. AUTHORITY EXPENDITURE PLAN**

**Section 4.010. Purpose of Ordinance**

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

**Section 4.020. Definitions**

The following terms and phrases shall be defined in the manner listed below:

a. “Capital projects” shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.

b. “Fresno Chaffee Zoo” shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.

c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 225.

**Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax**

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.

b. Up to 2% of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.

c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:

1. A minimum of two-thirds of the funds shall be for capital projects in the Chaffee Zoo approved by the Authority Board. Authority Board approval of

improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.

2. Up to one-third of the funds shall be available for operations and maintenance of the Fresno Chaffee Zoo.

d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.

e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

**Section 4.040. Ineligible Activities**

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

a. Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.

b. Programs not open and available on any equal basis to all residents of Fresno County.

c. Programs which promote religious or sectarian purposes.

- d. Scholarships, grants or other payments to individuals for educational purposes.
- e. Except as herein allowed, programs of local, state or federal governments or their subsidiaries.
- f. Out-of-state travel expense.
- g. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, or national origin in the operation of facilities or in membership policies.

**SECTION 5. Severability and Construction**

If any provision of this ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this ordinance are severable. The provisions of this ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

**SECTION 6. Sunset Clause**

The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) for the period of ten (10) years. Any surplus remaining at the end of the ten-year period shall be utilized in the manner specified hereunder until the funds are fully utilized.

THE FOREGOING WAS PASSED AND ADOPTED by the Fresno County Zoo Authority Board this 30<sup>th</sup> day of April, 2014 by the following vote, to-wit:

AYES: Herzog, Lyles, Gray, Swearingin, Toste, Waterhouse

NOES: None

ABSENT: Stratford



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Peter Herzog, Chairman  
Fresno County Zoo Authority Board

ATTEST:

CATHERINE CROSBY  
Zoo Authority Coordinator  
Fresno County Zoo Authority Board



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## Attachment C

### COUNTY OF FRESNO FULL TEXT OF ORDINANCE

BEFORE THE BOARD OF DIRECTORS  
OF THE FRESNO COUNTY ZOO AUTHORITY  
FRESNO COUNTY, CALIFORNIA

Ordinance No. 2022-

AN ORDINANCE FURTHER AMENDING AND EXTENDING THE SPECIAL COUNTYWIDE TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS, ZOOLOGICAL FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION.

The Fresno County Zoo Authority (the "Authority") ordains as follows:

#### **SECTION 1. Title and Summary.**

This ordinance shall be known as the "Fresno County Zoo Authority Transactions and Use Tax Ordinance." If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2025), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County. Ordinance No. 2014-01 amended certain portions of Ordinance No. 2004-1, and this Ordinance further amends Ordinance No. 2004-01.

#### **SECTION 2. Submission to the Voters; Voter Approval; Operative Date.**

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on the measure at the June 7, 2022 statewide direct primary election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2025, or the first day of the first calendar quarter following the execution of the California Department of Tax And Fee Administration contract in accordance with Section 5 of this ordinance.

#### **SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax.**

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

#### **Section 1.010. Purpose.**

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

- a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;
- b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code, as written, or as may be later amended;
- c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the California Department of Tax And Fee Administration can administer and collect 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 California Department of Tax And Fee Administration in administering and collecting the California Sales and Use Taxes;
- d. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, as written or as may be later amended, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this ordinance; and
- e. To adopt a retail transactions and use tax ordinance that provides funding for zoos, zoological facilities, and related zoological purposes within the County of Fresno.

#### **SECTION 4. Authority Expenditure Plan**

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 4 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

#### **Section 4.010. Purpose of Ordinance**

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

#### **Section 4.020. Definitions**

The following terms and phrases shall be defined in the manner listed below:

a. "Capital projects" shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.

b. "Fresno Chaffee Zoo" shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.

c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 200.

#### **Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax**

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.

b. Up to two percent (2%) of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.

c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:

1. A minimum of two-thirds of the funds shall be for capital projects in the Fresno Chaffee Zoo approved by the Authority Board. Authority Board approval of improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.

2. Up to one-third of the funds may be available for operations and maintenance of the Fresno Chaffee Zoo approved by the Authority Board.

d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.

e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

#### **Section 4.040. Ineligible Activities**

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

a. Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.

b. Programs not open and available on any equal basis to all residents of Fresno County.

c. Programs which promote religious or sectarian purposes.

d. Scholarships, grants or other payments to individuals for educational purposes.

e. Except as herein allowed, programs of local, state or federal governments or their subsidiaries.

f. Out-of-state travel expense.

g. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, national origin, or any basis protected by state or federal law in the operation of facilities or in membership policies.

#### **SECTION 5. Contracts with California Department of Tax and Fee Administration**

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 5 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

The chair of the Authority Board is hereby authorized to sign on behalf of the Board any contracts with the California Department of Tax and Fee Administration to prepare to administer, to administer, or otherwise to implement the tax imposed pursuant to this ordinance, without further authorization by the Board.

#### **Section 6. Severability and Construction**

If any provision of this Ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this Ordinance are severable. The provisions of this Ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

All provisions of Ordinance Nos. 2004-01 and 2014-01 not amended by this Ordinance remain in full force and effect.

#### **SECTION 7. Sunset Clause**

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 6 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) for the period of fifteen (15) years. Any surplus remaining at the end of the period shall be utilized in the manner specified hereunder until the funds are fully utilized.

**KEEP OUR ZOO, MEASURE Z**

**2022 Proposed Ballot Question**

Without raising tax rates and to maintain and upgrade humane animal care, basic needs such as food, heating, cooling, and safe habitats; protect threatened and endangered animals; maintain children's and school field trip programs; and keep entrance fees low; shall an ordinance be adopted to continue the voter-approved 1/10th of 1% sales tax, established in 2004, providing approximately \$16,500,000 annually for fifteen additional years, and all proceeds exclusively for Fresno Chaffee Zoo? YES OR NO

**2014 Ballot Question**

To ensure the continuing success of Fresno-Chaffee Zoo by providing necessary funding for repairs and maintenance, improved animal care, continuing the zoo's Species Survival and Children's Education Programs, maintaining low entrance fees, improving visitor amenities, and providing animals with safer more spacious natural habitats; shall Fresno County voters extend the existing 1110th of one percent sales tax for ten additional years, with all proceeds exclusively for Fresno Chaffee Zoo?

YES OR NO



1 (0.10%), with term of 15 years, the net revenues of which will be expended for the support of the  
2 Fresno Chaffee Zoo as an urgency ordinance; and

3 WHEREAS, once adopted by the Authority, the ordinance takes effect immediately, in  
4 accordance with Government Code section 36937, as it is an ordinance relating to an election, and  
5 relating to taxes; and

6 WHEREAS, the Authority has directed staff to publish the ordinance within 15 days of its  
7 adoption, in accordance with Government Code section 25124(a); and

8 WHEREAS, under Revenue and Taxation Code section 7286.43, the ordinance must be  
9 approved by two-thirds of the voters of Fresno County voting on the ordinance; and

10 WHEREAS, the Authority desires and requests that the ordinance be placed on the ballot for  
11 the June 7, 2022 statewide direct primary election, and consolidated with that election.

12 NOW, THEREFORE BE IT RESOLVED:

- 13 1. Pursuant to Elections Code sections 9140 and 10403, the Authority hereby  
14 requests that the Fresno County Board of Supervisors direct that the above-described  
15 special transactions and use tax ordinance be placed on the ballot for the June 7, 2022  
16 statewide direct primary election, and be consolidated with that election.
- 17 2. The Authority hereby acknowledges that the consolidated election will be held and  
18 conducted in the manner prescribed by Section 10418.
- 19 3. The County Clerk/Elections Department agrees to take any and all necessary  
20 steps for the holding of the consolidated election. The Authority recognizes that it  
21 will incur additional costs by reason of this consolidation, and agrees to reimburse the  
22 County, out of the proceeds of any collected transactions and use tax authorized  
23 hereunder, for the add-on costs of the election, estimated to be \$115,000 to  
24 \$130,000; these costs shall be an obligation of the Authority irrespective of the  
25 election outcome.
- 26 4. The Fresno County Clerk/Registrar of Voters is designated as the Elections Official for  
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1 the election, and the Authority requests that the Board of Supervisors hereby authorize  
2 and direct Fresno County Clerk/Registrar Voters to:

- 3 a. Provide all notices and take all other actions necessary to holding the election,  
4 including but not limited to providing notices of times within which arguments for  
5 and against are submitted.  
6 b. Print in the ordinance in its entirety in the Voter's Information Pamphlet section of  
7 the Sample Ballot.

- 8 5. The ballot measure is attached as Exhibit A. Below is the ballot question for said  
9 election, and shall read as follows:

10 KEEP OUR ZOO

11 Without raising tax rates and to maintain and upgrade humane animal care,  
12 basic needs such as food, heating, cooling, and safe habitats; protect  
13 threatened and endangered animals; maintain children's and school field  
14 trip programs; and keep entrance fees low; shall an ordinance be adopted  
15 to continue the voter-approved 1/10th of 1% sales tax, established in 2004,  
16 providing approximately \$16,500,000 annually for fifteen additional years,  
17 and all proceeds exclusively for Fresno Chaffee Zoo?  
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- 19 6. The Authority Board chooses not to file itself, nor to authorize any of its members to  
20 file, arguments in support of the measure, in order that proponents of the measure  
21 may do so, as authorized by the Elections Code.  
22 7. The Authority Board Chair and Counsel for the Zoo Authority are authorized to  
23 make any typographical, clerical, or non-substantive corrections or changes to this  
24 Resolution or the attached Ordinance as may be deemed necessary by the Fresno  
25 County Clerk / Registrar of Voters, and the County Counsel is authorized to make  
26 changes to the language of this Resolution as required to conform to law.  
27  
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1 Approved at a regular meeting of the Fresno County Zoo Authority Board, held on the 25th  
2 day of February 2022, by the following vote, to-wit:

3  
4 AYES:

5 NOES:

6 ABSTAIN:

7 ABSENT:

8 Signed: \_\_\_\_\_  
9 Michelle Roman, Chair

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