

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

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 ~~with a useful life of five years or more.~~

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.

THE FOREGOING WAS PASSED AND ADOPTED by the Fresno County Zoo Authority Board this \_\_\_\_ day of \_\_\_\_\_, 2014 by the following vote, to-wit:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Chairman, Fresno County Zoo Authority Board

ATTEST:

CATHERINE CROSBY  
Zoo Authority Coordinator  
Fresno County Zoo Authority Board

\_\_\_\_\_

## Second Draft

### Support Fresno Chaffee Zoo Measure

To maintain and upgrade animal care; expand animal exhibits; retain animal specialists; purchase veterinary medical equipment; continue the Zoo's Species Survival Plan and Children's Educational programs; keep entrance fees affordable, shall Fresno County voters continue the voter-approved, 1/10th of one percent sales tax for ten years with all net proceeds going to the Zoo, annual independent audits, and no tax increase?



Fresno Chaffee Zoo



Malayan tiger cubs













- Nov 4 Election
- Aug 8 Last day for receipt of executed resolutions
- Jul 29 Last Board of Supervisors meeting before Elections Office Deadline
- June 3 Present to County Board of Supervisors
- Apr 30 Second presentation to Zoo Tax Authority
- Mar 12 First presentation to Zoo Tax Authority

## **2014 Capital Projects**

**African Adventure Construction**

**Children's Water Play Area**

**Komodo Dragon (2014/2015)**

**Parking Improvements (design and first phase)**

**Utilities**

## **2015 Capital Projects**

**Complete African Adventure**

**Animal Nutrition Center**

**Parking Improvements**

**Education Animal Facility**

**Asia Improvements**



Fresno Chaffee Zoo