

**(IMPARTIAL ANALYSIS BY COUNTY COUNSEL PURSUANT TO ELECTIONS CODE SECTION 9160)**

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL OF COUNTY OF KINGS:**

**THE KINGS COUNTY FIRE AND EMERGENCY SERVICES INITIATIVE**

**MEASURE F**

Measure F was placed on the ballot by a petition signed by the requisite number of voters. If approved by a majority vote, Measure F would establish by ordinance in the County of Kings ("County") a new special transaction and use tax increasing by .5% the current sales and use tax rate which is 7.25% in most areas of the County and 8.25% in the City of Corcoran. Tax proceeds would be used to financially support the personnel, infrastructure and equipment needs of the Kings County Fire Department ("Department"). The tax would be imposed in accordance with and incorporate provisions of state law, and contains various specified exemptions and exclusions. The California Department of Tax and Fee Administration would administer the tax. It would apply to the gross receipts of all retail sales of tangible personal property sold in the County, and to the sales price of tangible personal property purchased from any retailer for the storage, use or consumption in the County.

The proposed tax would be in addition to any other taxes authorized by law, including any existing or future state or local transaction and use taxes. All revenue generated by the new tax would be deposited into a newly established Kings County Fire and Emergency Services Fund ("Fund"). Revenues in the Fund would supplement and not replace any other money provided by the County to the Department.

The measure would require the County's Auditor-Controller to annually audit the Fund and file an audit report with the Board of Supervisors beginning no later than January 31, 2024. This annual audit report would be further reviewed by a Independent Taxpayer Oversight Committee composed of seven members appointed by the Kings County Board of Supervisors. At least two of the seven members must be current or retired County firefighters and at least one member must be a certified public accountant or auditor. The remaining four members would be community leaders who do not hold elected office.

The County would expend the tax revenues for the following purposes:

- (1) 60% shall be expended to hire and train additional firefighters or to pay for additional staff positions in the Department;
- (2) 20% shall be expended to maintain, repair, or replace the Department's emergency response infrastructure, including training centers, fire stations, and offices; and
- (3) 20% shall be expended to upgrade or replace the Department's firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and communications technology; to improve its fire protection and emergency medical response; and for any associated administrative and financing costs.

*/s/ Diane Freeman*

County Counsel  
County of Kings

The above statement is an impartial analysis of Ordinance or Measure F. If you desire a copy of the ordinance or measure, please call the Kings County Elections Department at 559-852-4401 and a copy will be mailed at no cost to you. You may also access the full text of the measure on the county website at the following website address [votekingscounty.com](http://votekingscounty.com).