

## CITY ATTORNEY IMPARTIAL ANALYSIS OF MEASURE P

Ballot Measure P asks the voters of the City of Fairfield to adopt an ordinance (the “sales tax ordinance”) that would extend for fifteen years the City’s existing sales tax rate of 1.0%, which is part of the total 8.625% sales tax rate imposed in the City. The City’s authority to collect the existing sales tax rate of 1.0% will expire March 31, 2018. If Measure P is approved, the City’s authority to collect the existing sales tax rate of 1.0% will continue until March 31, 2033.

The City’s sales tax rate of 1.0% is a general tax. These tax revenues are deposited in the City’s general fund and may be used for any municipal purpose. It is estimated by the City’s Finance Director that the City’s sales tax rate of 1.0% raises approximately \$16 million per year in general fund revenues for the City.

The tax is subject to an independent annual financial audit that reviews whether the tax is collected, managed and expended in accordance with the requirements of the sales tax ordinance. In addition, the expenditure of the City’s sales tax revenues is subject to review by an independent Fairfield Taxpayer’s Committee established by the City Council. A full copy of the text of the sales tax ordinance is printed in these ballot materials.

Article XIIC of the California Constitution, commonly known as Proposition 218, requires that the proposed extension of the City’s sales tax rate of 1.0% must be approved by a majority of the voters voting on the measure. A “yes” vote on Measure P authorizes the City to continue to collect the existing sales tax rate of 1.0% until March 31, 2033. A “no” vote will result in the tax expiring on March 31, 2018.

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