

IMPARTIAL ANALYSIS BY COUNTY COUNSEL
CALIFORNIA LIVING MUSEUM ZOO IMPROVEMENT AND CONSERVATION ACT OF 2026
MEASURE Z

This measure was placed on the ballot following the certification of a citizens' initiative petition submitted to the Kern County Board of Supervisors.

A "Yes" vote on this measure will authorize Kern County to levy a special retail transactions and use tax (sales tax) of one-eighth of one percent (0.125%) in all incorporated and unincorporated areas of Kern County. A "No" vote rejects the tax.

The proposed tax would be paid in addition to current sales taxes. If approved, the tax would take effect no earlier than April 1, 2027, generate approximately \$24 million annually, and remain in effect until repealed by voters.

Because this is a dedicated special tax, all revenues must be deposited into a special fund used exclusively to fund, maintain, and improve the California Living Museum (CALM Zoo) which is operated by the Kern County Superintendent of Schools (KCSOS).

The measure adopts an Expenditure Plan requiring revenues (after deducting no more than 2% for administrative expenses) to be allocated as follows:

- 40% for Animal Care, Health, and Habitat Improvements.
- 25% for Education, Interpretation, Community Programs, and Career Training.
- 20% for Infrastructure, Disaster Preparedness, and Visitor Amenities.
- 15% for Conservation, Research, and Species Protection.

Measure Z creates a five-member Independent Taxpayer Oversight Committee (ITOC), comprised of a general public representative, a construction/public finance expert, a K-12 education representative, a zoologist/wildlife expert, and a designee of the Board of Supervisors. The ITOC will review expenditures, ensure compliance with the Expenditure Plan, and oversee annual independent financial and performance audits.

The tax will be administered and collected by the California Department of Tax and Fee Administration in the same manner as state sales and use taxes.

Approval of this measure requires a majority vote of the electors voting on the measure.

The above statement is an impartial analysis of Measure Z. If you desire a copy of the text of the measure, please call Kern County Elections at (661) 868-3590 or 1-800-452-8683 and a copy will be mailed at no cost to you.