

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KERN, STATE OF CALIFORNIA**

In the matter of:

Resolution No. 2022-136

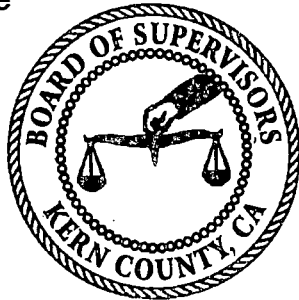
**CALLING AN ELECTION FOR THE PURPOSE
OF SUBMITTING TO THE VOTERS AN
ORDINANCE ADDING CHAPTER 4.18 TO
THE ORDINANCE CODE TO IMPOSE A 1.0
PERCENT GENERAL PURPOSE RETAIL
TRANSACTIONS AND USE TAX PURSUANT
TO REVENUE AND TAXATION CODE
SECTION 7285**

I, KATHLEEN KRAUSE, Clerk of the Board of Supervisors of the County of Kern, State of California, certify that the following resolution, on motion of Supervisor Perez, seconded by Supervisor Maggard, was duly passed and adopted by the Board of Supervisors of the County of Kern at a regular meeting on the 28th day of June, 2022, by the following vote:

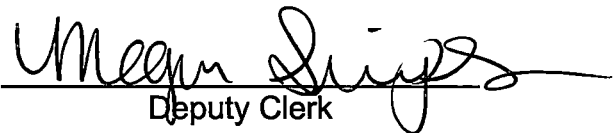
AYES: Peters, Scrivner, Maggard, Perez

NOES: Couch

ABSENT: None



KATHLEEN KRAUSE
Clerk of the Board of Supervisors
County of Kern, State of California


Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) With a population of 909,813, Kern County is the 11th most populated County in the State of California (the "State") and home to the 5th largest unincorporated population in the State providing all vital local government services to its 305,557 unincorporated residents; and

(b) Kern County has lost \$103 million alone due to the State's extreme regulations exempting commercial solar projects from property tax assessments; and

(c) With rising assessed values of real estate across the State being offset in Kern County by falling assessed valuations of oil and gas properties, as the direct result of anti-oil and gas State policies, the County's total assessed valuation has experienced the lowest increase in the State since 2014 amongst all 58 counties, with a growth of 3.93%; and

(d) State regulations and unfunded mandates continue to cost Kern County millions of dollars, over \$500 million in the past ten years uniquely undercutting the County's ability to provide vital services in unincorporated Kern County and control our fiscal future; and

(e) Since 2014 total general purpose revenue including property tax, sales tax, and other taxes and revenues has fallen -31% when adjusted for inflation, not keeping pace with the increasing costs of providing vital county services; and

(f) As a result of the reduction in local sources of revenue, the County, in keeping with its fiscally responsible policies, took multiple actions to reduce expenditures including implementing a hiring freeze, reducing operating budgets, capital outlays, and lean six sigma efficiency measures, to mitigate the loss of revenue while maintaining a basic level of service necessary to maintain the health and safety of our community; and

(g) It is important that Kern County maintain vital local services and protect local control with funding that cannot be taken by the State to address community needs and priorities in unincorporated Kern County; and

(h) It is important for Kern County to maintain local control, address its own community's concerns, and not be forced to do what the State tells it to do; and

(i) Community identified top priorities include maintaining public safety, 911 response, property crime prevention, attracting new industries and jobs, helping address mental health and addiction challenges, and repairing roads; and

(j) Public safety is a top community priority, and with about only 45 sheriff's deputies patrolling over 7,600 square miles across Kern County at a given time, average response time to emergency calls are 11 minutes; and

(k) Crime in Kern County is on the rise, including the highest state homicide rate and the highest rates of assaults and auto thefts locally in a decade; and

(l) Kern County needs to increase the number of law enforcement on our streets, provide law enforcement the resources they need to prevent crimes on people and property, and help counter the State's efforts to be soft on crime so all residents can live, work and raise families in safe communities; and

(m) Seconds count in an emergency and more than 6 in 10 calls made to the Kern County dispatch are medical emergencies or rescues; and

(n) Kern County has about 35 active gangs and more than 5,000 gang members; and

(o) A one percent (1%) Transactions and Use Tax will help law enforcement continue fighting gang related crime such as burglaries, assaults, and drug dealing; and offer safe activities and programs that keep at-risk youth off the streets, so they do not become gang members; and

(p) Kern County needs to ensure that unincorporated communities who do not have their own fire or police departments have the needed firefighters, lifesaving equipment, personal protective equipment, and communications systems to save lives in any type of natural disaster or health emergency; and

(q) The number of children and adults experiencing homelessness in Kern County remains high, with more than 1,600 including veterans and domestic abuse survivors; and

(r) Kern County must help address homelessness by providing access to services including job training, mental health services, and substance abuse treatment to ensure our business districts, parks, and other public areas are clean, safe, and secure for everyone; and

(s) Kern County must invest in road improvements and other physical infrastructure in the unincorporated areas to pave the way for new businesses and job growth; and

(t) Kern County must invest in protecting its local existing industries such as oil and gas and agriculture; and

(u) Kern County must continue to invest in diversifying its local economy through renewable energy, the B3K initiative, and being a national leader in carbon management; and

(v) The combination of already significantly reduced expenditures, increased costs, and the reduction in revenues have created the need for additional local, reliable funding sources, to restore and maintain vital local services and address community needs and priorities specifically in the unincorporated areas; and

(w) Locally controlled funding will maintain vital local services in unincorporated Kern County including, but not limited to, law enforcement, fire, and medical emergency response, theft and property crime prevention, recruiting and retaining qualified sheriff's deputies and firefighters, attracting new industries and jobs, and helping to address mental health and addiction challenges and homelessness, and

(x) The cities of Bakersfield, Arvin, Delano, Ridgecrest, Taft, and Wasco already have an additional one percent (1.0%) sales tax in place, which many of the residents of unincorporated areas are already paying, and which provides no direct benefit to these unincorporated residents; and

(y) The California Legislature has provided a method for counties to establish transactions and use tax that is to be dedicated to general purposes in the unincorporated areas of the county. Revenue and Taxation Code §7285 authorizes a board of supervisors to impose a general purpose transactions and use tax in the unincorporated areas of a county provided the ordinance is submitted to and approved by a simple majority of those voting on the ordinance in the unincorporated area of the county; and

(z) A proposed ordinance has been drafted, attached hereto as "**Exhibit A**", which would add Chapter 4.18 to the Kern County Ordinance Code and which, if adopted, would levy a 1.0 percent (1.0%) retail transactions and use tax within the unincorporated areas of the County pursuant to Revenue and Taxation Code §7285 (the "measure"). The proposed ordinance complies with all requirements of Revenue and Taxation Code §7285; and

(aa) This measure is not a tax on homes or property, and is not applied to rent, utilities, groceries or prescription medicine and visitors will also pay their fair share when they visit Kern County and use services we all rely on; and

(bb) This measure applies only in the unincorporated areas of Kern County and does not further increase taxes in incorporated cities such as Bakersfield; and

(cc) This measure would directly fund services benefiting unincorporated Kern County, not incorporated cities; and

(dd) This measure requires strict accountability provisions, including independent citizen oversight with public disclosure of all spending, mandatory financial audits, and public reports to the community; and

(ee) Submission of the proposed ordinance to the electorate for its consideration is not a project under the California Environmental Quality Act (CEQA) by virtue of CEQA Guideline §15378(b)(4) because the proposed ordinance creates a governmental funding mechanism which does not involve any commitment to any specific project which may result in a potentially significant impact on the environment; and

(ff) Submission of the proposed ordinance to the electorate for its consideration is otherwise exempt from further environmental review by virtue of Public Resources Code §21080 (b)(8) and CEQA Guidelines §15273 and §15278(a) because it involves the establishment of a rate, toll, fare or other charge that is designed to meet the operating expenses, purchasing or leasing supplies, equipment or materials and obtaining funds for capital projects necessary to maintain service within existing service areas; and

(gg) Pursuant to §9140 of the California Elections Code, the Kern County Board of Supervisors has the authority to submit an ordinance on its own initiative to the voters of Kern County; and

(hh) On this day, this Board held a public meeting at which time the proposal to send the attached proposed ordinance to the electorate for its consideration was considered by the Board, those persons desiring to be heard were heard, and evidence in the matter received.

Section 2. IT IS RESOLVED by the Board of Supervisors of the County of Kern, State of California, as follows:

1. This Board finds the facts recited are true and that it has jurisdiction to consider, approve, and adopt the subject of this Resolution.

2. This Board hereby makes and incorporates all the findings recommended by Staff, whether verbally or in their written reports in support of this Resolution.

3. This Board hereby approves the Kern County Unincorporated Area Transactions and Use Tax Ordinance, which proposes to add Chapter 4.18 to Title 4 of the Kern County Ordinance Code.

4. This Board finds and determines that submission of the proposed ordinance to the electorate for its consideration is not a project under the California Environmental Quality Act (CEQA) by virtue of CEQA Guideline §15378(b)(4) because the proposed ordinance creates a government funding mechanism which does not involve any commitment to any specific project which may result in a potentially significant impact on the environment and, further, that submission of the proposed ordinance to the electorate for its consideration is otherwise exempt from further environmental review by virtue of Public Resources Code §21080(b)(8) and CEQA Guidelines §15273 and §15278(a) because it involves the establishment of a rate, toll, fare or other charge that is designed to meet the operating expenses, purchasing or leasing supplies, equipment or materials and obtaining funds for capital projects necessary to maintain service within existing service areas.

5. Pursuant to California Elections Code §9140, the Kern County Board of Supervisors exercises its authority to submit an ordinance to the voters within the unincorporated area of the County that adds Chapter 4.18 of Title 4 of the Ordinance Code of the County of Kern. A copy of the proposed ordinance to be submitted is attached to this Resolution as Exhibit A.

6. Said election is hereby ordered to be held on Tuesday November 8, 2022, and shall be consolidated with the statewide election and any other elections to be held on said date, pursuant to the provisions of Elections Code §10401;

7. At said election, the proposition to be voted upon shall appear upon the ballot substantially as follows:

"UNINCORPORATED KERN COUNTY PUBLIC SAFETY/VITAL SERVICES/LOCAL CONTROL MEASURE. To maintain vital local services such as law enforcement, fire, medical emergency 911 response; crime prevention; recruiting/retaining firefighters/sheriff deputies; attracting industries/jobs; addressing mental health/addiction challenges; for general government use; shall the measure be adopted establishing a 1¢ sales tax in unincorporated Kern County, providing approximately \$54,000,000 annually until ended by voters; requiring audits, oversight/public spending disclosures, and no money for the State?"

8. The Clerk of the Board shall cause a Notice of Exemption to be filed with the County Clerk.

9. Pursuant to this Board's order for consolidation, the Auditor-Controller-County Clerk is hereby authorized and directed to implement said order for consolidation and to hold and conduct the consolidated election as provided in Elections Code §10400 et seq., including §10418, and perform such duties in the exercise of such power and authority as may be available and appropriate, including but not limited to publication of notice of the election.

10. The Clerk of the Board shall transmit copies of this Resolution to:

County Clerk
County Administrative Office
County Counsel

#266214201-KLG

COPIES FURNISHED:
See above
7-21-22 mjs

Exhibit A

ORDINANCE NO. G-

AN ORDINANCE OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF KERN, STATE OF CALIFORNIA,
ADDING CHAPTER 4.18 TO TITLE 4 OF THE
ORDINANCE CODE IMPOSING A KERN COUNTY
UNINCORPORATED AREA TRANSACTIONS AND
USE TAX OF 1.0% TO BE ADMINISTERED BY THE
CALIFORNIA DEPARTMENT OF TAX AND FEE
ADMINISTRATION AND SUBJECT TO VOTER
APPROVAL

The following ordinance, consisting of three (3) sections was duly and regularly
passed and adopted by the Board of Supervisors of the County of Kern, State of
California, at a regular meeting of the Board of Supervisors held on the _____ day of
_____, 20____, by the following vote:

AYES:

NOES:

ABSENT:

Chairman of the Board of Supervisors of
the County of Kern, State of California

(SEAL)
ATTEST:

KATHLEEN KRAUSE
Clerk of the Board of Supervisors

Deputy Clerk

THE BOARD OF SUPERVISORS OF THE COUNTY OF KERN ORDAINS AS FOLLOWS:

Section 1. Pursuant to California Revenue and Taxation Code 7285, the Kern
County Board of Supervisors hereby enacts a one percent (1.0%) Transactions and Use
Tax for general purposes, to be deposited within the Kern County general fund.

This ordinance shall be published in accordance with Government Code section 25124.

Section 2. This ordinance shall not become effective unless approved by majority vote of the qualified voters of the unincorporated area of the county voting in an election on the issue.

Section 3. Chapter 4.18 of Title 4 of the Ordinance Code of the County of Kern is added to read as follows:

CHAPTER 4.18

UNINCORPORATED KERN COUNTY PUBLIC SAFETY/VITAL SERVICES/LOCAL CONTROL MEASURE

4.18.010	Title
4.18.020	Operative Date
4.18.030	Purpose and Application.
4.18.040	Use of the Tax; Unincorporated Area Tax Account.
4.18.050	Contract with State of California.
4.18.060	Transactions Tax Rate.
4.18.070	Place of Sale.
4.18.080	Use Tax Rate.
4.18.090	Adoption of Provisions of State Law.
4.18.100	Limitations on Adoption of State Law and Collection of Use Taxes.
4.18.110	Permit Not Required.
4.18.120	Exemptions and Exclusions.
4.18.130	Amendments to Revenue and Taxations Code.
4.18.140	Enjoining Collection Forbidden.
4.18.150	Elections Cost.
4.18.160	Increase in Appropriations Limit.
4.18.170	Accountability of Use of Revenue.
4.18.180	Severability.
4.18.190	Fiscal Powers.
4.18.200	Citizen Oversight Committee
4.18.210	Effective Date.

4.18.010 Title

This chapter shall be known as the Unincorporated Kern County Public Safety/Vital Services/Local Control Measure. This ordinance shall be applicable in the unincorporated territory of the County.

4.18.020 Operative Date

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

4.18.030 Purpose and Application.

The purpose of this Chapter is to achieve the following, among other purposes, and shall be interpreted so as to accomplish those purposes:

A. To impose a retail transactions and use tax on the unincorporated area of the County in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285 of Part 1.7 of Division 2 which authorizes the County to adopt this tax ordinance for general purposes provided a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent 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 that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration (CDTFA) 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 CDTFA in administering and collecting the California State Sales and Use Taxes.

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

4.18.040 Use of the Tax.

Revenues from the tax shall be used for general purposes, including vital services, primarily benefiting the unincorporated area. For purposes of this chapter, the term "vital services" shall include, but is not limited to, the following activities: law enforcement, fire, medical emergency 911 response; preventing property crime; recruiting/retaining qualified firefighters/sheriff deputies; attracting new industries/jobs; retaining and attracting local business/jobs, repairing roads, addressing homelessness, and, addressing mental health/addiction challenges.

4.18.050 Contract with State of California.

Prior to the operative date, the County shall contract with the CDTFA to perform all functions incident to the administration and operation of this transactions and use tax ordinance. However, if the County has not contracted with the CDTFA prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

4.18.060 Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the unincorporated territory of the County at the rate of one percent

(1.0%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

4.18.070 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 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, regardless of 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 CDTFA.

4.18.080 Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the 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 said territory at the rate of one percent (1.0 %) 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 regardless of the place to which delivery is made.

4.18.090 Adoption of Provisions of State Law.

Except as otherwise provided in this ordinance and except insofar as they are 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 hereby adopted and made a part of this ordinance as though fully set forth herein.

4.18.100 Limitations on Adoption of State Law and Collection of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, 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 County or any agency, officer, or employee thereof rather than by or against the CDTFA, 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 result of 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 or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

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

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

1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

4.18.110 Permit Not Required.

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

4.18.120 Exemptions and Exclusions.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

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

2. Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject

to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

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

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

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

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

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

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

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

6. Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates

within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

4.18.130 Amendments to Revenue and Taxation Code.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

4.18.140 Enjoining Collection Forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

4.18.150 Election Costs.

Payment for the costs of the election shall be the responsibility of the County. If the election results in approval of the ordinance by at least a majority vote of those voters voting on the ordinance, the County shall be reimbursed for the cost of the election from the proceeds of the tax.

4.18.160 Increase in Appropriations Limit.

The appropriations limit of the County shall be increased by the anticipated amount of revenue generated by the tax to allow spending of the tax for the period allowed by law.

4.18.170 Accountability of Use of Revenue

The County shall ensure that the revenues from the tax are identified separately

within the County's annual budget document and made available through common public platforms, including, but not limited to, the County's web site. The independently-elected Kern County Auditor-Controller shall compile and report annually to the Board of Supervisors and the public regarding revenue from the tax and expenditures of such revenues incurred by departments receiving disbursements of the tax and that provide services in the unincorporated area of the County to ensure compliance with Revenue and Taxations Code 7285. The Kern County Auditor-Controller may audit at any time the tax revenues are received and expenditures made. Such audits shall be made available to the public for review.

4.18.180 Severability.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

4.18.190 Fiscal Powers. Nothing in this ordinance shall be construed to restrict the fiscal management powers and authority of the Kern County Board of Supervisors.

4.18.200 Citizen Oversight Committee

Prior to the operative date of this ordinance, the Board of Supervisors shall establish by resolution a Citizen Oversight Committee comprised of residents of the unincorporated area to review the expenditure of revenues generated by the tax imposed by this ordinance and to advise the County Administrative Office and the Board of Supervisors regarding the Committee's views on how best to utilize the tax revenues within the unincorporated area.

4.18.210 Effective Date.

This ordinance relates to the levying and collecting of the County transactions and use taxes and shall take effect immediately upon adoption by the Board of Supervisors, following approval by the electorate.

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