

## **IMPARTIAL ANALYSIS BY COUNTY COUNSEL OF MEASURE A**

Measure A, placed on the ballot by the Shasta County Board of Supervisors, is an ordinance that would establish a 1% transactions and use tax in the unincorporated area of Shasta County and in the Cities of Redding, Anderson, and Shasta Lake. A transactions and use tax is commonly referred to as a “sales tax” and operates in the same manner as a sales tax.

The tax is a special tax for specific public safety purposes. By law, the proceeds from the tax must be used only for the purposes outlined in the ordinance. After payment of the expenses incurred in administering the tax, the tax proceeds must be used to fund specific programs identified in the ordinance’s Expenditure Plan. Those specific programs are summarized as follows:

Construction, renovation, repair, and maintenance of existing and future County jail facilities, as well as County jail operations and services, and alternatives to County jail incarceration. This includes payment of bonds issued to finance jail construction and other jail related capital assets.

Medication assisted treatment and rehabilitation programs for inmates while in custody and also after release.

Law enforcement and emergency services (including, but not limited to, fire protection) in the unincorporated area of Shasta County and in the Cities of Redding, Anderson, and Shasta Lake.

Criminal prosecutions by the District Attorney, criminal defense by the Public Defender, and the duties of Probation as they relate to adult offenders.

The ordinance’s Expenditure Plan calls for specific percentages of revenue to be allocated among these identified programs. Within specific limits identified in the ordinance, these percentage allocations may be modified by the Board of Supervisors and the local City Councils receiving such funds. However, the tax proceeds shall only be spent on the programs specifically identified in the ordinance.

Measure A establishes certain accountability measures. It creates an Oversight Committee to advise the Board of Supervisors and the public regarding the expenditure of the tax proceeds. In addition, an independent certified public accountant is required to conduct an annual audit outlining the amount of funds collected and expended from the tax and the purposes for which the funds were expended. Also, the Shasta County Auditor-Controller is required to annually report on the amount of funds collected and expended and the status of any projects funded by the ordinance.

The tax monies shall not be used to supplant or replace other funding for the programs identified in the ordinance’s Expenditure Plan.

The tax will remain in effect until reduced or repealed by the Board of Supervisors by a 4/5 vote.

The tax must be adopted by a 2/3 majority of the persons voting on the measure in order for it to be established.

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