

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE COUNCIL OF THE CITY OF  
FRESNO, CALIFORNIA, ADOPTING A PILOT PROGRAM  
TO INCENTIVIZE COMMERCIAL JOB CREATION WITHIN  
VACANT BUILDINGS OR STOREFRONTS IN THE TOWER  
DISTRICT

WHEREAS, the City desires to provide incentives to facilitate job creation in the City and to bring life to vacant buildings and storefronts; and

WHEREAS, new commercial businesses create jobs, increase sales taxes, attract more business, and create and enhance vibrant neighborhoods; and

WHEREAS, to further incentivize job creation and new commercial sales tax within the area depicted in Exhibit A (Tower District Incentive Area), the City desires to provide temporary sales tax rebates to eligible businesses which create jobs within the Tower District Incentive Area; and

WHEREAS, the City desires to provide an incentive to new commercial businesses opened within vacant buildings and storefronts located within the Tower District Incentive Area at the earliest possible opportunity; and

WHEREAS, the Council now wishes to establish a 12-month pilot program under the terms set forth below.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Fresno as follows:

1. The City Manager shall be authorized and directed to provide sales tax rebates, if the following criteria are met:

a. The business is a local business. For purposes of the Resolution, a “local business” means those commercial or retail businesses which are licensed by the City of Fresno, meet all requirements to conduct business within the City of Fresno, and whose principal place of business or headquarters is located within City limits;

b. The business has seventy-five (75) or fewer employees;

c. The business is not a chain, meaning it is not part of a larger or national chain operation;

d. The business is located within a vacant storefront or building within the Tower District Incentive Area, as depicted in Exhibit A. For the purpose of this resolution, the following definitions shall apply:

i. “vacant” shall mean any building or storefront that has been without an occupant or tenant for a period of one month or more.

ii. “storefront” means a ground level space facing a public street and available for commercial use.

e. The business is subject to a lease of two years or more or the business is operated by the owner of the vacant building;

f. Necessary public infrastructure is already in place;

g. The business will create and sustain at least three new jobs that are a good match for the available workforce in the four-county Fresno commute shed; the applicant shall have a continuing annual obligation to document the jobs created, and the applicant’s records shall be subject to City audit to verify the necessary information;

h. The business will create an increase in sales tax revenue and other revenue streams resulting from the job creation and economic activity of the business long-term to help offset the temporary rebate incentives; and

i. The business is current on its business license tax.

2. The City Manager is further authorized and directed to enter into an agreement, for a period of up to two years, consistent with this resolution to rebate the following taxes once actually paid by or on behalf of a business meeting the criteria set forth in Section 1 above and upon the execution of an economic incentive agreement between the business and the City:

a. 50% of the City of Fresno's share of local sales taxes as of the date of this Resolution, pursuant to California Revenue and Tax Code section 7203.1 (the City shall not rebate a portion of any special tax).

3. Program applicants shall be eligible for tax rebates after satisfying all criteria in Section 1 for one full month and must maintain eligibility over the life of the economic incentive agreement.

4. The total value of incentives granted to a business under this Resolution shall not exceed \$375,000 total.

5. Any business operating as or intending to operate as a "Smoke Shop," as defined by the Fresno Municipal Code section 15-6802 and regulated by FMC Section 15-2761, or any business regulated under Fresno Municipal Code Chapter 9, Article 33 "Cannabis Retail Business and Commercial Cannabis Business" shall not be eligible for the incentives established by this Resolution.

6. This Resolution shall expire 12-months from its Effective Date, unless renewed by Council.

7. This resolution shall be effective upon final approval.

\* \* \* \* \*

STATE OF CALIFORNIA )  
COUNTY OF FRESNO ) ss.  
CITY OF FRESNO )

I, TODD STERMER, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

AYES :  
NOES :  
ABSENT :  
ABSTAIN :

Mayor Approval: \_\_\_\_\_, 2025  
Mayor Approval/No Return: \_\_\_\_\_, 2025  
Mayor Veto: \_\_\_\_\_, 2025  
Council Override Vote: \_\_\_\_\_, 2025

TODD STERMER, MMC  
City Clerk

By: \_\_\_\_\_  
Deputy Date

APPROVED AS TO FORM:  
ANDREW JANZ  
City Attorney

By: \_\_\_\_\_  
Jennifer M. Quintanilla Date  
Senior Deputy City Attorney

Attachment: Exhibit A – Tower District Incentive Area Map

**EXHIBIT A**  
**TOWER DISTRICT INCENTIVE AREA**

