

RESOLUTION NO. 18-026

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO PLACING A MEASURE ON THE BALLOT FOR COLLECTION OF TRANSIENT OCCUPANCY TAX ON SHORT-TERM VISITOR ACCOMMODATIONS IN PRIVATE CAMPGROUNDS AND RECREATIONAL VEHICLE PARKS TO BE CONSOLIDATED WITH THE GENERAL ELECTION TO BE HELD JUNE 5, 2018

WHEREAS, Revenue and Taxation Code section 7280 authorizes the Board of Supervisors to impose collection of a transient occupancy tax on hotels and various lodging establishments; and

WHEREAS, the Board of Supervisors of the County of Mendocino, acting pursuant to the authority herein above stated, adopted Ordinance No. 4024 in 1998; and

WHEREAS, Government Code section 53723 requires that any ordinance proposing a general tax be submitted for approval by a majority vote of the qualified voters of the County; and

WHEREAS, California Constitution Article XIII C, Section 2(b) requires that an election for a general tax be consolidated with a regularly scheduled election for members of the governing board of the County, except in cases of emergency declared by a unanimous vote of the governing body; and

WHEREAS, the Board of Supervisors desires to clarify and expand the definition of "hotel" in the existing ordinance to allow for the imposition of a transient occupancy tax on short-term visitor accommodations in private campgrounds and recreational vehicle parks; and

WHEREAS, Elections Code section 9140 authorizes a county board of supervisors to submit to the voters, without a petition, an ordinance for the repeal, amendment or enactment of any ordinance, to be voted on at any succeeding, regular or special election and, receiving the majority of votes cast, the ordinance shall be repealed, amended, or enacted accordingly.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Mendocino hereby submits the proposed Ordinance, attached hereto as Exhibit A and incorporated herein by this reference, to be submitted to a vote of the qualified electors of the County of Mendocino at the June 5, 2018, election, as follows:

1. That the definition of "hotel" in Chapter 5.20 of the Mendocino County Code be renamed "lodging establishment" and be amended to include short-term visitor accommodations in private campgrounds and recreational vehicle parks. This does not include campsites exempt from such taxes, such as a campsite in a State park or any facility operated by a local governmental entity, or the owner of a membership camping contract in a camping site at a campground.
2. There shall be included on the ballot to be marked by all Mendocino County voters in the unincorporated areas, in addition to any other matters required by law, a ballot measure in substantially the following form:

Measure ____ (County Clerk to fill in the blank). Shall Mendocino County Code Chapter 5.20 be amended to authorize collection of a Transient Occupancy Tax on short-term visitor accommodations of 30 days or less in private campgrounds and recreational vehicle parks, estimated to raise \$1,000,000 annually?	Yes	
	No	

A mark in the voting square after "YES" shall be counted in favor of the adoption of the proposed ordinance. A mark in the voting square after "NO" shall be counted against the adoption of the proposed ordinance.

3. The ballot to be used at the election shall be, both as to form and matter contained therein, such as may be required by law.
4. The County Clerk is hereby authorized, instructed and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary in order to properly and lawfully conduct this election.
5. The County Clerk shall fix and determine dates for submission of arguments for or against said proposed ordinance pursuant to the provisions of the Elections Code.
6. The County Clerk is further directed to take the necessary and appropriate action to provide the election officers, polling places and voting precincts.
7. In accordance with Elections Code section 9160, the County Clerk shall transmit a copy of the measure to the County Auditor and County Counsel.
8. In accordance with the provisions of the Elections Code of the State of California, County Counsel is directed to prepare an impartial analysis of the measure and the County Auditor is directed to prepare a fiscal impact statement.

9. The polls for this election shall be open during the hours required by law and this election, with respect to the foregoing ballot measure, shall be held and conducted as provided by law for the holding of County initiative elections.
10. Notice of the time and place of holding this election together with any other notices required by law shall be given by the County Clerk.
11. Arguments for or against the measure may be submitted in conformity with Elections Code section 9161, *et seq.*
12. The Clerk of the Board and the Chief Executive Officer are hereby authorized and directed to take any and all actions necessary under law to prepare for and conduct the general election and appropriate all monies necessary for the Clerk of the Board, County Executive Officer and County Clerk to prepare and conduct the general election in a manner consistent with state and local laws.

The foregoing Resolution introduced by Supervisor Gjerde, seconded by Supervisor McCowen, and carried this 6th day of February, 2018, by the following vote:

AYES: Supervisors Brown, McCowen, Croskey, Gjerde, and Hamburg
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO
Clerk of the Board

DAN HAMBURG, Chair
Mendocino County Board of Supervisors

Deputy

I hereby certify that according to the provisions of Government Code section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT, County
Counsel

BY: CARMEL J. ANGELO
Clerk of the Board

Deputy

Deputy