

## **RESOLUTION NO. 19-391**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO, STATE OF CALIFORNIA, CALLING FOR AN ELECTION TO PRESENT TO THE VOTERS OF THE COUNTY (1) A PROPOSED ORDINANCE AMENDING CHAPTER 5.20 OF THE MENDOCINO COUNTY CODE TO PROVIDE FOR COLLECTION OF TRANSIENT OCCUPANCY TAX ON SHORT -TERM VISITOR ACCOMODATION IN PRIVATE CAMPGROUNDS AND (2) AN ADVISORY BALLOT MEASURE REGARDING THE EXPENDITURE OF ANY FUNDS RAISED BY THE AMENDMENT TO CHAPTER 5.20, IF APPROVED BY THE VOTERS, AND ORDERING CONSOLIDATION OF SAID ELECTION WITH THE CONSOLIDATED GENERAL ELECTION CALLED FOR MARCH 3, 2020 (COUNTYWIDE)**

**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**, Government Code sections 53723 and 53724 provide that a legislative body may not impose a general tax unless or until the tax is submitted to the electorate of the local government and approved by a majority vote of the voters voting in an election on the issue; and

**WHEREAS**, Government Code section 53724 additionally provides that no tax subject to the vote requirement prescribed by Government Code section 53723 (general taxes) shall be presented at an election unless the ordinance or resolution proposing such tax is approved by a two-thirds vote of all members of the legislative body of the local government; and

**WHEREAS**, Elections Code section 9140 authorizes the 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on at any succeeding, regular or special election and, receiving the majority of votes cast, the ordinance shall be repealed, amended, or enacted accordingly; and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**, 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on at any succeeding, regular or special election and, receiving the majority of votes cast, the ordinance shall be repealed, amended, or enacted accordingly.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 as follows:

1. The proposed Ordinance, attached hereto as Exhibit A and incorporated herein by this reference, shall be submitted to a vote of the qualified electors of the County of Mendocino at the March 3, 2020, election, which ordinance generally provides 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? The Transient Occupancy Tax has a rate of ten percent (10%) and is effective until repealed.	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. 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). Advisory Vote Only. If Mendocino County amends Chapter 5.20 to extend the Transient Occupancy Tax to private campgrounds and recreational vehicle parks, should the additional funds from the extended tax be used to fund the recognized fire agencies in Mendocino County as follows:  <ul style="list-style-type: none"> <li>• 75% distributed evenly to the recognized fire agencies in Mendocino County; and</li> <li>• 25% spent based on the recommendation of the fire chiefs of the recognized fire agencies in Mendocino County.</li> </ul>	Yes	
	No	

A mark in the voting square after “YES” shall be counted in favor of spending the funds from the new tax to fund the recognized fire agencies

in Mendocino County as follows: 75% distributed evenly to the recognized fire agencies in Mendocino County and 25% spent based on the recommendation of the fire chiefs of the recognized fire agencies in Mendocino County. A mark placed in the voting square after "NO" shall be counted against spending the funds from the new tax to fund the recognized fire agencies in Mendocino County as follows: 75% distributed evenly to the recognized fire agencies in Mendocino County and 25% spent based on the recommendation of the fire chiefs of the recognized fire agencies in Mendocino County.

4. 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.
5. The Mendocino County Board of Supervisors hereby finds that the needs for fire suppression, emergency services, and other functions performed by the recognized local fire agencies in Mendocino County are matters of general public interest within the County of Mendocino. The Board of Supervisors of the County of Mendocino finds, determines, and declares that any expenditure of funds consistent with the advisory measure set forth in paragraph 3, above, shall constitute a public purpose consistent with Article XVI, section 6 of the California Constitution.
6. 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.
7. 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.
8. The County Clerk is further directed to take the necessary and appropriate action to provide the election officers, polling places and voting precincts.
9. In accordance with Elections Code section 9160, the County Clerk shall transmit a copy of the measure to the County Auditor and County Counsel.
10. 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.
11. 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.
12. 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.
13. Arguments for or against the measure may be submitted in conformity with Elections Code section 9161, *et seq.*
14. 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 Williams, and carried this 19<sup>th</sup> day of November, 2019, by the following vote:

AYES: Supervisors Brown, McCowen, Haschak, Gjerde and Williams  
NOES: None  
ABSENT: None

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

ATTEST: CARMEL J. ANGELO  
Clerk of the Board

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Deputy

APPROVED AS TO FORM:  
CHRISTIAN M. CURTIS,  
Acting County Counsel

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Deputy

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CARRE BROWN, Chair  
Mendocino County Board of Supervisors

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

BY: CARMEL J. ANGELO  
Clerk of the Board

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Deputy