



Mendocino County

Legislation Text

File #: 19-1061, **Version:** 1

To: Board of Supervisors

From: Treasurer-Tax Collector County Counsel

Meeting Date: November 12, 2019

Department Contact: Shari Schapmire

Phone: 234-6875

Department Contact: Christian Curtis

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Item Type: Regular Agenda

Time Allocated for Item: 15 min.

Agenda Title:

Discussion and Possible Action Including Introduction and Waive First Reading of an Ordinance Amending Chapter 5.20 of the Mendocino County Code for Collection of Transient Occupancy Tax on Short-Term Visitor Accommodation in Private Campgrounds
(Sponsors: Treasurer-Tax Collector & County Counsel)

Recommended Action/Motion:

Introduce and waive first reading of an Ordinance amending Chapter 5.20 of the Mendocino County Code for the collection of transient occupancy tax on short-term visitor accommodations in private campgrounds.

Previous Board/Board Committee Actions:

On November 5, 2019, the Board of Supervisors directed County Counsel to prepare an ordinance extending the transient occupancy tax to private campgrounds within the unincorporated area of Mendocino County. The Board further directed that the ordinance impose a general tax but that County Counsel prepare and advisory measure asking the voters whether the tax revenues should be distributed to the fire agencies within Mendocino County.

Summary of Request:

The proposed ordinance would amend Mendocino County Code Chapter 5.20 to change "hotel" to "lodging establishment" under definitions and add private campgrounds, recreational vehicle parks, and tent sites, including "glamping" style accommodations to the definition of "lodging establishment", thus allowing the collection of a transient occupancy tax ("TOT"). Currently, Chapter 5.20 applies only to hotels, and visitors to other forms of short-term accommodations are not taxed.

Pursuant to Revenue and Tax Code section 7280, this ordinance does not include a campsite in a state park system or any facility operated by a local governmental entity.

Expanding the collection of TOT to include private campgrounds and recreational vehicle parks requires voter approval in a county-wide election. Next year's general election on March 3, 2020, provides an opportunity for a Measure to be placed on the ballot which, if approved, would authorize the collection of TOT from private campgrounds and recreational vehicle parks.

Pursuant to Board direction, the ordinance will impose a general tax, and therefore the tax revenues will not be legally restricted to any particular purpose. The Board, however, directed County Counsel to also prepare an advisory measure asking the voters whether the revenue generated by this ordinance should be disbursed at a ratio of 75% to the fire agencies within Mendocino County and 25% at the discretion of the Fire Chief's Association. Should the Board approve the ordinance as presented, County Counsel will bring forward a resolution directing that the advisory measure be placed on the ballot. That resolution will come forward as a companion item to final adoption of the proposed ordinance.

Alternative Action/Motion:

Suggest amendments and direct staff to further research matter and present at a later date for ballot consideration for a future election.

Supervisory District: All

vote requirement: Majority

Supplemental Information Available Online At: N/A

Fiscal Details:

source of funding: N/A

current f/y cost: N/A

annual recurring cost: N/A

budgeted in current f/y: No

if no, please describe:

revenue agreement: N/A

budget clarification: N/A

Agreement/Resolution/Ordinance Approved by County Counsel: Yes

CEO Liaison: Executive Office

CEO Review: Yes

CEO Comments:

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Executed By: Lindsey Dunham, Deputy Clerk I

Date: November 15, 2019

Final Status: **Approved**

