



# Mendocino County

## Legislation Text

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**File #:** 19-1082, **Version:** 1

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**To:** Board of Supervisors

**From:** County Counsel and Treasurer-Tax Collector

**Meeting Date:** November 19, 2019

**Department Contact:** Christian Curtis  
**Department Contact:** Shari Schapmire

**Phone:** 234-6885  
**Phone:** 234-6875

**Item Type:** Regular Agenda

**Time Allocated for Item:** 15 mins.

**Agenda Title:**

Discussion and Possible Action Including Adoption of Resolution 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 Accommodation 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); and Appointment of an Ad Hoc Committee to Prepare Arguments in Favor of the Ordinance and Rebuttal Arguments to any Oppositions  
(Sponsors: County Counsel and Treasurer-Tax Collector)

**Recommended Action/Motion:**

Adopt Resolution presenting 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 accommodation 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; authorize Chair to sign same; and appoint an Ad Hoc Committee to prepare arguments in favor of the Ordinance and rebuttal arguments to any oppositions.

**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 ("TOT") to private campgrounds. At that time, the Board also directed County Counsel to prepare a resolution submitting the tax to the voters along with an advisory measure on how the funds should be spent. On November 12, 2019, the Board introduced and waived the first reading of that ordinance.

**Summary of Request:**

The Board of Supervisors previously introduced and waived the first reading of an ordinance extending the TOT to include private campgrounds in the unincorporated area of the County. Final adoption of that ordinance is on the agenda for the November 19, 2019, Board of Supervisors meeting. This resolution is presented as a companion item and would submit that ordinance to the voters for approval, as required by the California Constitution.

Per prior Board direction, this resolution would also submit to the voters an advisory measure on how the new revenue would be spent in the event that the tax is extended. Specifically, voters are asked to advise on whether the revenue should be spent on assisting the local fire protection agencies pursuant to a formula by which seventy-five percent (75%) of the new revenue is distributed evenly among the recognized fire protection agencies within Mendocino County and the remaining twenty-five percent (25%) is spent based on the recommendation of the fire chiefs of the recognized fire agencies in Mendocino County.

Also requested is the appointment of an ad hoc committee to prepare arguments in favor of the ordinance and rebuttal arguments to any oppositions made to the ordinance.

**Alternative Action/Motion:**

Do not adopt resolution; provide direction to staff.

**Supervisory District:** All

**vote requirement:** 2/3rds

**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:** N/A

**if no, please describe:**

**revenue agreement:** N/A

**budget clarification:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Executive Office

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Lindsey Dunham, Deputy Clerk I

Date: November 21, 2019

Final Status:**Adopted**

Executed Item Number: **Resolution** Number:  
19-391

