



Mendocino County

Legislation Text

File #: 20-0371, **Version:** 1

To: Board of Supervisors

From: County Counsel

Meeting Date: April 28, 2020

Department Contact: Christian Curtis

Phone: 234-6885

Item Type: Regular Agenda

Time Allocated for Item: 10 min.

Agenda Title:

Discussion and Possible Action Including Adoption of an Urgency Ordinance Deferring Remittance of Returns and Taxes, Without Penalty, Pertaining to the Transient Occupancy Tax (TOT) and the Lodging Business Improvement District (BID) Assessment Due by Non-Agent Lodging Operators on April 30, 2020 Until July 31, 2020
(Sponsor: County Counsel)

Recommended Action/Motion:

Adopt Urgency Ordinance authorizing deferring remittance of returns and taxes, without penalty, pertaining to the TOT and Lodging BID assessment due by non-agent lodging operators on April 30, 2020 until July 31, 2020; and authorize Chair to sign same.

Previous Board/Board Committee Actions:

On April 20, 2020, the Board of Supervisors directed County Counsel to prepare an Urgency Ordinance deferring, without penalty, the collection of the TOT until July 31, 2020.

Summary of Request:

The Board of Supervisors received a letter, dated April 16, 2020, from the "Lodging Operators COVID-19 Response Team" requesting deferral without penalty of the quarterly payment of TOT and BID funds normally due April 30, 2020. At the April 20, 2020 meeting, the Board of Supervisors discussed that request and directed County Counsel to prepare an Urgency Ordinance extending the deadline for payment until July 31, 2020. Per Board direction, that urgency ordinance would not extend the deadline for those rental agencies which collect or hold payment on behalf of a separate property owner or business.

Alternative Action/Motion:

Provide alternate direction to staff.

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

budget clarification: n/a

budgeted in current f/y: N/A

if no, please describe:

revenue agreement: N/A

Agreement/Resolution/Ordinance Approved by County Counsel: Yes

CEO Liaison: Carmel J. Angelo, CEO

CEO Review: Yes

CEO Comments:

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Executed By: Lindsey Dunham, Deputy Clerk I

Date: April 28, 2020

Final Status:**Adopted**

Executed Item: **Ordinance** Number: 4462

