



# Mendocino County

## Legislation Text

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**File #:** 18-1296, **Version:** 1

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**To:** Board of Supervisors

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

**Meeting Date:** February 6, 2018

**Department Contact:** Shari Schapmire

**Phone:** 234-6875

**Department Contact:** Katharine Elliott

**Phone:** 234-6885

**Item Type:** Regular Agenda

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

**Agenda Title:**

Discussion and Possible Adoption of Resolution to Present to the Voters of the County a Measure Amending Mendocino County Code Chapter 5.20 for Collection of Transient Occupancy Tax on Short Term Visitor Accommodations in Private Campgrounds and Recreational Vehicle Parks at the June 5, 2018 General Election; and Introduction and Waive Reading of Ordinance Amending Chapter 5.20 of the Mendocino County Code

(Sponsors: Treasurer-Tax Collector and County Counsel)

**Recommended Action/Motion:**

Adopt Resolution to present to the voters of the County a measure adopting the Ordinance amending Mendocino County Code Chapter 5.20 for collection of transient occupancy tax on short term visitor accommodations in private campgrounds and recreational vehicle parks at the June 5, 2018 general election; introduce and waive reading of the Ordinance amending Chapter 5.20 of the Mendocino County Code; and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

On May 15, 2017, the Board of Supervisors directed the Treasurer-Tax Collector to pursue a measure to collect Transient Occupancy Tax ("TOT") from private campgrounds. On July 11, 2017, the Board of Supervisors approved bringing a draft ordinance for a ballot measure to be placed on the general election on June 5, 2018. On January 23, 2018, the Board gave direction to staff to make certain amendments to the Resolution and bring it back to the Board on February 6, 2018 for the first reading.

**Summary of Request:**

On May 15, 2017, the Board of Supervisors directed the Treasurer-Tax Collector to pursue a measure to collect TOT from private campgrounds. After reviewing the County's TOT Code (Chapter 5.20), it was determined that there needed to be clarification of the language and expansion of the collection of TOT based on the changing lodging styles. 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 tents sites, including "glamping" style accommodations, thus allowing the collection of TOT.

Pursuant to Revenue and Tax Code section 7280, this 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. This year's general election on June 5, 2018, 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 and would generate approximately \$1,000,000 in revenue.

**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.

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:**

**Budgeted in Current F/Y:** No

**Current F/Y Cost:** Estimated at less than \$10,000 **Annual Recurring Cost:** N/A

**Supervisory District:** All

**Vote Requirement:** Majority

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

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**CEO Liaison:** Carmel J. Angelo, CEO

**CEO Review:** Yes

**CEO Comments:**



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Executed By: Nadia Tipton

Final Status: **Adopted**

Date: February 8, 2018

Executed Item No.: **Resolution** Number: 18-026

Note to Department:

Executed Documents Returned to

Department: Originals \_\_\_\_\_ Copies

\_\_\_\_\_ Hand Delivered \_\_\_\_\_ Interoffice

Mail \_\_\_\_\_ Executed Agreement Sent to

Auditor? Y/N