



Mendocino County

Legislation Text

File #: 18-1341, **Version:** 1

To: Board of Supervisors

From: Treasurer-Tax Collector and County Counsel

Meeting Date: February 27, 2018

Department Contact: Shari Schapmire
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Item Type: Consent Agenda

Time Allocated for Item: N/A

Agenda Title:

Adoption of Ordinance Amending Chapter 5.20 of the Mendocino County Code for Collection of Transient Occupancy Tax on Short-term Visitor Accommodations in Private Campgrounds and Recreational Vehicle Parks

Recommended Action/Motion:

Adopt Ordinance amending Chapter 5.20 of the Mendocino County Code for collection of Transient Occupancy Tax on short-term visitor accommodations in private campgrounds and recreational vehicle parks; and authorize Chair to sign same.

Previous Board/Board Committee Actions:

On February 6, 2018, the Board unanimously adopted a Resolution presenting to the voters of Mendocino County a measure adopting the Ordinance amending Mendocino County Code Chapter 5.20 for collection of Transient Occupancy Tax ("TOT") on short-term visitor accommodations in private campgrounds and recreational vehicle parks at the June 5, 2018 general election; and the Board introduced and waived reading the Ordinance amending Mendocino County Code Chapter 5.20.

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 Ordinance amends Mendocino County Code Chapter 5.20 to change "hotel" to "lodging establishment" under definitions; and provide for the collection of TOT on short-term visitor accommodations in private campgrounds and recreational vehicle parks.

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:

Provide direction to staff.

Supplemental Information Available Online at: N/A

Fiscal Impact:

Source of Funding: N/A

Current F/Y Cost: N/A

Budgeted in Current F/Y: N/A

Annual Recurring Cost: N/A

Supervisory District: All

Vote Requirement: Majority

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: Willetta Callaghan

Final Status: **Adopted**

Date: February 28, 2018

Executed Item No.: **Ordinance** Number: 4402

Note to Department:

Executed Documents Returned to

Department: Originals _____ Copies

_____ Hand Delivered _____ Interoffice

Mail _____ Executed Agreement Sent to

Auditor? Y/N

