



RESOLUTION NO.           **063-2022**  
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**WHEREAS**, visitors are drawn to El Dorado County by its natural beauty and unique and historical attractions; and

**WHEREAS**, the economic impact of tourism is vital to the local economy; and

**WHEREAS**, balancing the costs and benefits of tourism is essential to the preservation of our communities and our quality of life; and

**WHEREAS**, Transient Occupancy Tax is an important part of that balance; and

**WHEREAS**, Revenue and Taxation Code section 7280 authorizes a county to levy a tax for the privilege of occupying a room or other living space in a hotel, motel or other lodging, where the lodging is for 30 days or less; and

**WHEREAS**, the County, pursuant to the authority of Revenue and Taxation Code section 7280, has previously enacted County Ordinance Code Chapter 3.28, which imposes a Transient Occupancy Tax of 10% in the unincorporated area of the County on the rent charged by the operator for occupancy of hotels, motels, inns or other lodging, except at a camping site or a space at a privately owned or State Park campground or recreational vehicle park; and

**WHEREAS**, the existing 10% Transient Occupancy Tax rate was approved by the voters as a General Tax in 2004 and, therefore, may be used for any general government purpose; and

**WHEREAS**, the Board of Supervisors desires that the existing 10% Transient Occupancy Tax rate in the unincorporated area of the County remain as General Tax that may be used for any general government purpose; and

**WHEREAS**, the Board of Supervisors desires that El Dorado County Ordinance Code Chapter 3.28 be amended to increase the 'hotel/motel' tax rate upon visitors of vacation home rentals, hotels, motels, and similar facilities in the unincorporated portion of the Tahoe Area of El Dorado County from 10% to 14% of rent charged to the visitor, and

**WHEREAS**, the unincorporated portion of the Tahoe Area of the County is legally described as "All that real property situate in the County of El Dorado, State of California and being all of the unincorporated portion of the County of El Dorado, laying East of the following described line: Beginning at the North 1/4 Corner of Section 18, Township 14 North, Range 17 East, Mount Diablo Base and Meridian, also being a point on the boundary common to the County of Placer and the County of El Dorado, said point also being the Northwest corner of a subdivision named McKinney Estates Unit No. 2, as shown on that certain map filed in the Office of the County Recorder of the County of El Dorado in Book C of Subdivision Maps, at Page 36; thence South along the boundary of said counties to the northeast corner of that certain parcel of land described in Book 2644, Page 323 Official Records, filed in the Office of the County Recorder of the County of El Dorado; thence West along the North line of said parcel to the northwest corner of said parcel, also being a point on the West line of said Section 18 and a point on the East line of Township 14 North, Range 16 East; thence South along the West line of said Section 18 and said Township line to the southeast corner of said Township 14 North, also being the northeast corner of Township 13 North, Range 16 East; thence continuing South along the East line of said

Township 13 North to the southeast corner of said Township 13 North, Range 16 East, also being a point on the West line of Township 13 North, Range 17 East; thence continuing along the West line of said Township 13 North, South to the southwest corner of Township 13 North, Range 17 East, also being the northwest corner of Township 12 North, Range 17 East; thence South along the West line of said Township 12 North to the northwest corner of Lot 5 of Section 19, Township 12 North, Range 17 East; thence East along the North line of said Section 19 to the northeast corner of Lot 1 of Section 20, Township 12 North, Range 17 East; thence South along the East line of said Section 20 to the southeast corner of Lot 3 of Section 20, Township 12 North, Range 17 East; thence West along the South line of said Lot 3 to the southwest corner of said Lot 3; thence South to the northwest corner of Section 4, Township 11 North, Range 17 East; thence continuing South along the West line of said section to the southwest corner of said Section 4, also being the northwest corner of Section 9, Township 11 North, Range 17 East; thence South along the West line of said Section 9 to the Southwest corner of said section, also being the northwest corner of Section 16, Township 11 North, Range 17 East; thence South along the West line of said Section 16 to the southwest corner of said section, also being the northwest corner of Section 21, Township 11 North, Range 17 East; thence South along the West line of said Section 21 to the southwest corner of said section, also being the northwest corner of Section 28, Township 11 North, Range 17 East; thence South along the West line of said Section 28 to the southwest corner of Lot 4 of said section, also being a point on the North line of Township 10 North, Range 17 East; thence West along the North line of said Township 10 North to the northwest corner of Lot 14 of Section 6, Township 10 North, Range 17 East, also being the northeast corner of Township 10 North, Range 16 East; thence South along the East line of said Township 10 North to the southeast corner of said Township 10 North, also being the northwest corner of Township 9 North, Range 17 East; thence East along the North line of said Township 9 North to the California State Highway 88, also being a point on the southerly boundary of the County of El Dorado and a point on the boundary common to the County of Amador and the point of terminus. End of Description"; and

**WHEREAS**, the Board of Supervisors desires that the matter of a 4% increase in the Transient Occupancy Tax rate in the unincorporated portion of the Tahoe Area of the County be submitted to the voters for approval as a Special Tax; and

**WHEREAS**, the 4% increase in the Transient Occupancy Tax rate shall be dedicated solely to snow removal and maintenance of existing roads in the unincorporated portion of the Tahoe Area of the County.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

- 1) The Board of Supervisors does hereby order submitted to the voters at the Election on November 8, 2022, the following question:

*"For the sole purpose of removing snow and maintaining El Dorado County's existing roads in the unincorporated portion of the Tahoe Area, shall an ordinance be adopted to increase the 'hotel/motel' tax rate upon visitors of vacation home rentals, hotels, motels, and similar facilities in the unincorporated portion of the Tahoe Area from 10% to 14% of rent charged to the visitor, providing approximately an additional \$2,500,000 annually for snow removal and road maintenance until repealed?"*

- 2) The proposed ordinance implementing the increase which is submitted to the voters is attached hereto as Exhibit "B".
- 3) That in all particulars not recited in the Resolution, the election shall be held and conducted as provided by law.
- 4) That the approval of this Resolution and the submittal of the measure referenced in Section 1 hereof to a vote of the people is not a project under the California Environmental Quality Act in that it does not have the potential to result in either a direct physical change in the environment, or a reasonable

foreseeable indirect physical change in the environment (14 Cal. Code of Regs. Section 15378(a)), and in that the creation of governmental funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment is expressly excluded from the definition of a project (14 Code of Cal. Regs. Section 15378(b)(4)).

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 25th day of April, 2022, by the following vote of said Board:

Ayes: Parlin, Thomas, Hidahl, Turnboo, Novasel  
Noes: None  
Absent: None

Attest:  
Kim Dawson  
Clerk of the Board of Supervisors

By: Kyra Schaeffer John Hidahl  
Clerk of the Board of Supervisors      Chair, Board of Supervisors  
Second Vice-Chair John Hidahl

Section 1. Amendment of Code.

Section 3.28.030 of Chapter 3.28 of Title 3 of the El Dorado County Ordinance Code entitled is hereby amended to read as follows:

Sec. 3.28.030. - Imposed.

A. For the privilege of occupancy in any facility, except a camping site or a space at a privately-owned campground or recreational vehicle park, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator.

B. [Reserved]

C. For the privilege of occupancy in any facility, except a camping site or a space at a privately owned campground or recreational vehicle park, in addition to the tax specified in Subdivision A above, each transient is subject to and shall pay an additional tax in the amount of four percent of the rent charged by the operator in the unincorporated portion of the Tahoe Area of the County. The revenue from the four percent increase in transient occupancy tax collected in the unincorporated portion of the Tahoe Area of the County is a Special Tax that shall be dedicated solely to snow removal and maintenance of existing roads in the unincorporated portion of the Tahoe Area of the County.

The unincorporated portion of the Tahoe Area of the County is legally described as:

All that real property situate in the County of El Dorado, State of California and being all of the unincorporated portion of the County of El Dorado, laying East of the following described line: Beginning at the North 1/4 Corner of Section 18, Township 14 North, Range 17 East, Mount Diablo Base and Meridian, also being a point on the boundary common to the County of Placer and the County of El Dorado, said point also being the Northwest corner of a subdivision named McKinney Estates Unit No. 2, as shown on that certain map filed in the Office of the County Recorder of the County of El Dorado in Book C of Subdivision Maps, at Page 36; thence South along the boundary of said counties to the northeast corner of that certain parcel of land described in Book 2644, Page 323 Official Records, filed in the Office of the County Recorder of the County of El Dorado; thence West along the North line of said parcel to the northwest corner of said parcel, also being a point on the West line of said Section 18 and a point on the East line of Township 14 North, Range 16 East; thence South along the West line of said Section 18 and said Township line to the southeast corner of said Township 14 North, also being the northeast corner of Township 13 North, Range 16 East; thence continuing South along the East line of said Township 13 North to the southeast corner of said Township 13 North, Range 16 East, also being a point on the West line of Township 13 North, Range 17 East; thence continuing along the West line of said Township 13 North, South to the southwest corner of Township 13 North, Range 17 East, also being the northwest corner of Township 12 North, Range 17 East; thence South along the West line of said Township 12 North to the northwest corner of Lot 5 of Section 19, Township 12 North, Range 17 East; thence East along the North line of said Section 19 to the northeast corner of Lot 1 of Section 20, Township 12 North, Range 17 East; thence South along the East line of said Section 20 to the southeast corner of Lot 3 of Section 20, Township 12 North, Range 17 East; thence West along the South line of said Lot 3 to the southwest corner of said Lot 3; thence South to the northwest corner of Section 4, Township 11 North, Range 17 East; thence continuing South along the West line of said section to the southwest corner of said Section 4, also being the northwest corner of Section 9, Township 11 North, Range 17 East; thence South along the West line of said Section 9 to the Southwest corner of said section, also being the northwest corner of Section 16, Township 11 North, Range 17 East; thence South along the West line of said Section 16 to the southwest corner of said section, also being the northwest corner of Section 21, Township 11 North, Range 17 East; thence South along the West line of said Section 21 to the southwest corner of said section, also being the northwest corner of Section 28,

Township 11 North, Range 17 East; thence South along the West line of said Section 28 to the southwest corner of Lot 4 of said section, also being a point on the North line of Township 10 North, Range 17 East; thence West along the North line of said Township 10 North to the northwest corner of Lot 14 of Section 6, Township 10 North, Range 17 East, also being the northeast corner of Township 10 North, Range 16 East; thence South along the East line of said Township 10 North to the southeast corner of said Township 10 North, also being the northwest corner of Township 9 North, Range 17 East; thence East along the North line of said Township 9 North to the California State Highway 88, also being a point on the southerly boundary of the County of El Dorado and a point on the boundary common to the County of Amador and the point of terminus.

D. The tax constitutes a debt owed by the transient to the County which is extinguished only by payment to the operator or to the County. The transient shall pay the tax to the operator of the facility at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the facility. If for any reason the tax due is not paid to the operator of the facility, the Tax Collector may require that the tax be paid directly to the Tax Collector.

Section 2. Subsequent Amendment of Administrative Provisions. Nothing contained in this ordinance or the general laws of the state shall be construed to prevent the Board of Supervisors from amending or repealing in whole or in part, at any time in the future, without requiring a vote of the people, the provisions of Chapter 3.28 of the El Dorado County Ordinance Code in any respect other than an increase in the amount of the tax or an expansion of the class of taxpayers subject to the tax.

Section 3. Severability. If any part, provision, section, paragraph, clause or word of this ordinance shall be finally determined by a court of competent jurisdiction thereof to be invalid, the remainder of this ordinance shall not be affected thereby but shall be severed and given effect, it being the intent of the Board of Supervisors that if it had known that such part, provision, section, paragraph, clause or word was invalid, then it would have enacted all of the remainder of this ordinance notwithstanding such invalidity of the part severed.

Section 4. Effective Date. This ordinance shall not take effect until and unless approved by two-thirds of the participating voters at the election on November 8, 2022, and if so approved, will go into effect immediately after the results of such election have been declared by the Board of Supervisors, in accordance with Elections Code § 9141(a)(3).