



# County of El Dorado

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## Legislation Details (With Text)

**File #:** 22-1238      **Version:** 1

**Type:** Agenda Item      **Status:** Approved

**File created:** 6/30/2022      **In control:** Board of Supervisors

**On agenda:** 7/19/2022      **Final action:** 7/19/2022

**Title:** Chief Administrative Office recommending the Board approve and authorize the Chair to:  
1) Rescind Resolution 062-2022 (Attachment A);  
2) Sign Resolution 112-2022 for the November 2022 election to place a ballot measure requesting voters to support a 2% Special Tax increase (requiring a 2/3 supermajority voter approval of the unincorporated West Slope - Attachment C) to the County's hotel/motel tax, also known as Transient Occupancy Tax;  
3) Rescind Resolution 063-2022 (Attachment B);  
4) Sign Resolution 113-2022 for the November 2022 election to place a ballot measure requesting voters to support a 4% Special Tax increase (requiring a 2/3 supermajority voter approval of the unincorporated Tahoe Area - Attachment D) to the County's hotel/motel tax, also known as Transient Occupancy Tax; and  
5) Pursuant to Elections Code Section 9162 (a) direct staff to return to the Board with draft language for arguments in favor of the two Transient Occupancy Tax increase ballot measures for the November 2022 election.

**FUNDING:** General Fund - Transient Occupancy Tax.

### Sponsors:

### Indexes:

### Code sections:

**Attachments:** 1. A - Executed RES 062-2022 (West Slope).pdf, 2. B - Executed RES 063-2022 (Tahoe Area).pdf, 3. C - Resolution TOT 1 (West Slope), 4. D - Resolution TOT 2 (Tahoe Area), 5. E - Approved Blue Route.pdf, 6. F - Exhibit A\_TOT 1 (West Slope) Ordinance Draft, 7. G - Exhibit B\_TOT 2 (Tahoe Area) Ordinance Draft, 8. Executed Resolution 112-2022, 9. Executed Resolution 113-2022

Date	Ver.	Action By	Action	Result
7/19/2022	1	Board of Supervisors	Approved	Pass

Chief Administrative Office recommending the Board approve and authorize the Chair to:  
1) Rescind Resolution 062-2022 (Attachment A);  
2) Sign Resolution **112-2022** for the November 2022 election to place a ballot measure requesting voters to support a 2% Special Tax increase (requiring a 2/3 supermajority voter approval of the unincorporated West Slope - Attachment C) to the County's hotel/motel tax, also known as Transient Occupancy Tax;  
3) Rescind Resolution 063-2022 (Attachment B);  
4) Sign Resolution **113-2022** for the November 2022 election to place a ballot measure requesting voters to support a 4% Special Tax increase (requiring a 2/3 supermajority voter approval of the unincorporated Tahoe Area - Attachment D) to the County's hotel/motel tax, also known as Transient Occupancy Tax; and  
5) Pursuant to Elections Code Section 9162 (a) direct staff to return to the Board with draft language for arguments in favor of the two Transient Occupancy Tax increase ballot measures for the November 2022 election.

**FUNDING:** General Fund - Transient Occupancy Tax.

## **DISCUSSION / BACKGROUND**

On April 25, 2022 (Legistar 22-0498), the Board authorized staff to place two measures on the November 2022 ballot. The first measure would request voters to support a 2% Special Tax increase (requiring a 2/3 supermajority voter approval of the unincorporated West Slope) to the County's Transient Occupancy Tax (TOT) rate, from 10% to 12%, on visitors of vacation home rentals, hotels and motels in the unincorporated portion of the West Slope of El Dorado County. Based on Fiscal Year (FY) 2021-22 TOT figures, the 2% increase would generate approximately an additional \$340,000 annually. The additional revenue would be dedicated solely to maintenance of existing roads in the unincorporated portion of the West Slope.

The second ballot measure would request voters to support a 4% Special Tax increase (requiring a 2/3 supermajority voter approval of the unincorporated Tahoe Area) to the County's TOT tax rate, from 10% to 14%, on visitors of vacation home rentals, hotels and motels in the unincorporated portion of the Tahoe Area of El Dorado County. Based on FY 2021-22 TOT figures, the 4% increase would generate approximately an additional \$2,500,000 of revenue annually. The additional revenue would be dedicated solely to snow removal and maintenance of existing roads in the unincorporated portion of the Tahoe Area.

Pursuant to County Ordinance Section 2.03.140 - Reconsideration, the Board may reconsider any action previously taken provided the Board finds that substantial new evidence exists that was not considered at the time the previous action was taken. A motion to reconsider may be made by a Board member who voted in the majority in the previous action.

On June 21, 2022 (Legistar 22-1123) the Board approved reconsideration of the Board's previous action from April 25, 2022 (Legistar 22-0498) based on substantial new evidence. Substantial new evidence included initial feedback from the public that there was no non-government entity willing to champion the West Slope Ballot Measure, as well as a desire to have a requirement for a citizen oversight committee included in the language of the measures. In addition, staff requested the Board consider a minor revision to the Ordinances for the measures to change the effective date from "immediately" to "January 1, 2023" to allow adequate time to prepare for the implementation of the Ordinances if approved by the voters.

On June 28, 2022 (Legistar 22-1161) the Board reconsidered the action taken on April 25, 2022 (Legistar 22-0498) and directed staff to return to the Board with revised language to include a citizen oversight committee in the language of both ballot measures, to revise the Ordinances for the measures to change the effective date from "immediately" to "January 1, 2023", to explore adding a concise title to both ballot measures, and to explore making the language for both ballot measures as concise as possible.

## **ALTERNATIVES**

The Board could choose to not approve this item and provide alternative direction to staff.

## **PRIOR BOARD ACTION**

Legistar 18-0372 (3/13/18)

Legistar 18-0930 (6/01/18)

Legistar 19-1755 (12/10/19)

Legistar 22-0498 (4/25/22)

Legistar 22-1123 (6/21/22)

Legistar 22-1161 (6/28/22)

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

County Counsel, Elections, Auditor, Treasurer Tax Collector, and Surveyor

### **FINANCIAL IMPACT**

If the voters approve the increase to the TOT rate from 10% to 12% on the West Slope it is estimated that an additional \$340,000 of annual revenue would be available for maintenance of existing roads on the West Slope. If the voters approve the increase to the TOT rate from 10% to 14% in the Tahoe Area, it is estimated that an additional \$2,500,000 of annual revenue would be available for snow removal and maintenance of existing roads in the Tahoe Area. If both measures pass, the combined estimated funding dedicated to road maintenance and snow removal would be \$2,840,000.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

Obtain Chair's signature on the Resolutions and return a signed copy to the Chief Administrative Office.

### **STRATEGIC PLAN COMPONENT**

This recommendation is in alignment with the County's Strategic Plan, including the Good Governance Strategic Plan Component - Establish sound fiscal policies and enable trust and transparency by ensuring accountability, efficiency, flexibility, innovation and excellence in all operations; and the Infrastructure Strategic Plan Component - Improve Road Maintenance.

### **CONTACT**

Tiffany Schmid, Assistant Chief Administrative Officer