



Legislation Text

File #: 22-1123, **Version:** 1

Supervisors Parlin and Thomas recommending the Board (1) authorize reconsideration of the action taken on April 25, 2022 (Legistar 22-0498), to place two measures on the November 2022 ballot to increase the Transient Occupancy Tax rate from 10% to 12% on the West Slope and from 10% to 14% in the Tahoe Area; and (2) direct staff to place an item on the June 28, 2022, agenda to reconsider the aforementioned action.

FUNDING: N/A

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 FY 2021-22 TOT figures, the 2% increase would generate approximately \$340,000 of additional revenue 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 \$2,500,000 of additional 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.

In this instance, initial feedback from the public indicates there is 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. Staff have also 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.

A motion to reconsider may be made by a Board member who voted in the majority in the previous action. If a majority of the Board members vote to reconsider, the matter will be placed on the June 28, 2022, Board meeting agenda for reconsideration. The Board's decision to place an item on the agenda to reconsider the matter does not constitute approval or revision of previous Board direction.

ALTERNATIVES

The Board could vote to not reconsider the previous action, thereby deciding to let the previous action stand.

PRIOR BOARD ACTION

Legistar 22-0498 (4/25/22)

OTHER DEPARTMENT / AGENCY INVOLVEMENT

County Counsel, Chief Administrative Office

FINANCIAL IMPACT

Decision to reconsider a previous board item does not have financial impact.

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Lori Parlin, Chair of the Board of Supervisors and District 4 Supervisor

Wendy Thomas, Vice Chair of the Board of Supervisors and District 3 Supervisor