



## Legislation Text

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**File #:** 22-1161, **Version:** 1

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Pursuant to Board direction on June 21, 2022 (Legistar 22-1123), Chief Administrative Office recommending the Board reconsider 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.

**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. 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 includes initial feedback from the public that 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. In addition, staff have 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.

### **ALTERNATIVES**

N/A

**PRIOR BOARD ACTION**

Legistar 22-0498 (4/25/22)

Legistar 22-1123 (6/21/22)

**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**

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