

DEPARTMENT: County Counsel BY: Jeffrey G. Green PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes___ No_X)

Approve Ordinance proposing setting the Transient Occupancy Tax (TOT) at 10% and placing a measure on the ballot of the primary election, which will be held March 26, 1996, for approval by the voters. Government Code sections 53720 et seq. require a majority vote of the electorate in order for an Ordinance of this nature, which has been approved by the Board of Supervisors, to become effective. If approved by the voters, the increase will be effective March 27, 1996.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

During 1995/96 budget deliberations, the Board agreed that an increase to the TOT was necessary in order to balance the budget.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

N/A. The Board has previously concurred with the adoption of this Ordinance.

COSTS: () Not Applicable

A. Budgeted current FY \$ _____

B. Total anticipated costs \$ _____

C. Required additional funding \$ _____

D. Internal transfers \$ _____

SOURCE: () 4/5ths Vote Required

A. Unanticipated revenues \$ _____

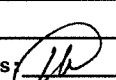
B. Reserve for contingencies \$ _____

C. Source description: _____

Balance in Reserve for Contingencies, if approved: \$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:
Ordinance.

CLERK'S USE ONLY:
Res. No.: 95-472 Ord. No. _____
Vote - Ayes: 5 Noes: _____
Absent: _____ Abstained: _____
Approved _____ () Denied _____
() Minute Order Attached () No Action Necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:
 Recommended
 Not Recommended
 For Policy Determination
 Submitted with Comment
 Returned for Further Action
Comment: _____
A.O. Initials: 

The foregoing instrument is a correct copy of the original on file in this office.
Date: _____
ATTEST: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: _____
Deputy

MARIPOSA COUNTY ORDINANCE NO. _____

AN ORDINANCE INCREASING THE
TRANSIENT OCCUPANCY TAX (TOT)

WHEREAS, the Board of Supervisors unanimous deliberations that the Transient Occupancy Tax (TOT) : budget, and

WHEREAS, the Board of Supervisors desires to es

NOW, THEREFORE, THE BOARD OF SUPE subdivision of the State of California, approves the follow the Transient Occupancy Tax:

Section I: Section 3.36.030 entitled "Impositi Occupancy Tax" of the Mariposa County Code shall be am

3.36.030 Imposition of tax.


A. For the privilege of occupancy in a pay a tax in the amount of ten percent (10%) of 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 hotel 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 hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax collector may require that such tax be paid directly to the tax collector. This Ordinance shall become effective March 27, 1996 if approved by a majority of the voters in the March 26, 1996 primary election."

Section II: The language in Section I above shall be placed on the ballot for adoption or rejection by a majority of the voters at the March 26, 1996 primary election.

PASSED AND APPROVED by the Board of Supervisors of Mariposa County this 7th day of November, 1995.

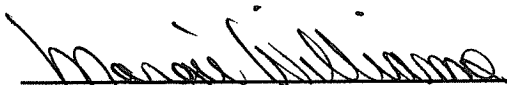
AYES: REILLY, BALMAIN, STEWART, PARKER, TABER
NOES: NONE
ABSENT: NONE
ABSTAINED: NONE

NOTE:
ORD WAS NOT
ADOPTED - JUST
APPROVED BY
RES 95-472 FOR
PLACING ON ELECTION
BALLOT.


GARRY R. PARKER, Chairman
Mariposa County Board of Supervisors

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:


MARGIE WILLIAMS
Clerk of the Board


JEFFREY G. GREEN
County Counsel

Measure B

Shall the following ordinance (measure) be adopted?

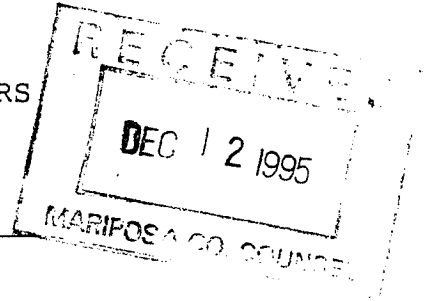
"For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent (10%) of the rent charged by the operator. Such tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the operator or to the county. The transient shall pay the tax to the operator of the hotel 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 hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax collector may require that such tax be paid directly to the tax collector."

This ordinance shall become effective March 27, 1996 if approved by a majority of the voters in the March 1996 Primary Election.

Yes No

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER



TO: DON Z. PHILLIPS, COUNTY CLERK
FROM: MARGIE WILLIAMS, Clerk of the Board *MW*
SUBJECT: PRIMARY ELECTION BALLOT AND MEASURES "A" and "B"

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,
ADOPTED THIS Order on December 12, 1995

ACTION AND VOTE:

9:26 a.m. Argument for Primary Ballot Measures "A" Eliminating the Elected Constable Position and Measure "B" Increasing the Transient Occupancy Tax to 10% (County Administrative Officer)
BOARD ACTION: Mike Coffield/County Administrative Officer, presented staff report. Following discussion, (M)Balmain, (S)Stewart, direction was given for County Clerk to show Constable position on the ballot as "Constable/Marshal"; and argument for Measure "A" was approved with changes as discussed to reflect "Constable/Marshal" and deleting reference to cost savings, and with direction that the arguments be signed by the Board/Ayes: Unanimous. Discussion was held relative to argument for Measure "B". Further discussion on this argument was continued to later this date.

Further discussion was held concerning the ballot argument for Measure "B". Board concurred that County Administrative Officer make the suggested changes and bring the matter back after lunch for further consideration.

2:18 p.m. Further discussion was held concerning the ballot argument for Measure "B". Board recessed at 2:40 p.m. and reconvened at 2:44 p.m. Following further discussion, (M)Balmain, (S)Stewart, Board approved the argument language for Measure "B" and directing Administrative Officer to submit the language for Measures "A" and "B" to the County Clerk/Ayes: Unanimous.

cc: Mike Coffield, County Administrative Officer
Jeff Green, County Counsel
File

Impartial Analysis of Measure B
County of Mariposa

Measure "B" has been placed on the ballot by the Mariposa County Board of Supervisors. At the present time, the County's Transient Occupancy Tax rate is nine percent (9%). The Board of Supervisors has determined that an increase to ten percent (10%) is needed to balance the County budget. The tax is paid by persons renting rooms in Mariposa County for less than thirty (30) days duration. If approved, the tax will become ten percent (10%) of the rent charged by the operator of the rental unit. The California Supreme Court has recently held valid a 1986 statute, which had previously been held invalid, which requires taxes, such as Mariposa County's Transient Occupancy Tax, to be approved by a positive vote of the electorate before it can be imposed. This measure will require a majority vote before the increase will become effective.

Jeffrey G. Green
County Counsel