



County of Sonoma

State of California

Date: January 25, 2022

Item Number: _____

Resolution Number: _____

4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
Directing Regional Parks to Begin Imposing and Collecting Transient Occupancy Tax on
Regional Parks Campgrounds and Directing it be allocated to the Fire Services Project Fund**

Whereas, Article XIII C, Section 2, of the California Constitution and Government Code section 53723 authorize the Board of Supervisors to impose, extend or increase a general tax upon a majority vote of the voters; and

Whereas, Revenue and Taxation Code section 7280 authorizes the Board of Supervisors of the County to levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging in the unincorporated county for a period of less than 30 consecutive days; and

Whereas, Revenue and Taxation Code section 7280(c) defines "other lodging" to include a camping site or a space at a campground or recreational vehicle park; and

Whereas, July 9, 1992, the Board of Supervisors approved Ordinance No. 4569, which authorized the County to begin imposing and collecting transient occupancy tax (TOT) for the privilege of occupancy at any lodging in the unincorporated area of the County at a rate of 9% of the rent charged; and

Whereas, on November 8, 2016, Sonoma County voters approved Measure L and increased the County's TOT rate from 9% to 12% of the rent charged; and

Whereas, TOT is a general tax and can therefore be allocated as a discretionary funding source for any legitimate county expense; and

Whereas, Section 12-10 of the County's TOT Ordinance defines lodging to mean any accommodation consisting of one (1) or more rooms, or other living spaces which are occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and such term includes a public or private campground, including campgrounds that are seasonal, year-round or event based; and

Whereas, the County does not currently impose and collect TOT on Regional Parks campgrounds, despite having the authority to do so; and

Whereas, the County desires to begin imposing and collecting TOT on Regional Parks campgrounds, beginning July 1, 2022; and

Whereas, revenue that is received from TOT collection on Regional Parks campgrounds is to be allocated to the Fire Services Project Fund to support countywide fire district reorganizations; and

Whereas, the Fire Services Project Funds supports contracts to incentivize fire district consolidation efforts and to enhance fire service levels throughout the County; and

Whereas, the Board has previously directed that a portion of TOT revenue support fire services; and

Whereas, this additional TOT revenue will support the County's joint efforts with numerous fire districts to fund fire reorganizations, consisting of the annexation of County Service Area (CSA)- 40 territory and consolidation of fire districts, to reduce the number of fire agencies in the county from the current 28 down to 18; and

Whereas, over the past five years, Sonoma County has been ravaged by an unprecedented series of destructive wildfires which burned more than 277,000 acres of land and destroyed more than 8,250 structures; and

Whereas, these catastrophic wildfires have strained the resources of all fire districts and emergency responders throughout Sonoma County and have highlighted the need for consolidation of many of the smaller districts to more effectively and efficiently provide sustainable fire protection services countywide; and

Whereas, the County desires to facilitate the Reorganization of the fire districts within the County to provide more effective and efficient fire services and requires increased funding to do so.

Now, Therefore, Be It Resolved that the Board of Supervisors hereby finds, declares, determines and orders as follows:

1. The foregoing recitals are true and correct.
2. Regional Parks is directed to begin imposing and collecting TOT on Regional Parks campgrounds beginning July 1, 2022. This applies only to new reservations made after July 1, 2022.
3. The TOT that is collected from Regional Parks campgrounds is directed to the Fire Services Project Fund to fund countywide fire reorganization efforts.

Supervisors:

Gorin:

Rabbitt:

Coursey:

Hopkins:

Gore:

Ayes:

Noes:

Absent:

Abstain:

So Ordered.