



County of Sonoma

State of California

Date: September 13, 2022

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
Appointing the Office of Administrative Hearings as the Hearing Office for all Transient
Occupancy Tax Appeals Appealed to the Board of Supervisors**

Whereas, the Transient Occupancy Tax Ordinance, codified in Chapter 12, Article III of the Sonoma County Code, allows any operator who has received a notice of transient occupancy tax, and any interest and penalties, assessed by the County's Treasurer-Tax Collector to apply in writing to the Treasurer-Tax collector for a hearing on the assessment; and

Whereas, failing a resolution with tax collector appeal process, the operator may then appeal to the Board of Supervisors; and

Whereas, California Government Code section 27721 provides, in part, that when a local ordinance provides that a hearing be held or that findings of fact or conclusions of law be made by any county board, the county hearing officer may be authorized by resolution to conduct the hearing; and

Whereas, Chapter 2, Article II, Section 9 of the Sonoma County Code establishes the Office of the County Hearing Officer, and provides that the duties of the county hearing officer may be performed by the Office of Administrative Procedure of the State of California pursuant to contract to be entered into by and between the county and the Office of Administrative Procedure of the State of California; and

Whereas, the Board of Supervisors desires to appoint the Office of Administrative

Procedure of the State of California, better known as the Office of Administrative Hearings, to hear all Transient Occupancy Tax appeals that have been appealed to the Board of Supervisors; and

Whereas, the Sonoma County Rules and Procedures for Administrative Hearings shall govern the Transient Occupancy Tax Appeals hearings heard by the Office of Administrative Hearings; and

Whereas, the findings and decision of the Hearing Officer appointed by the Office of Administrative Hearings shall be final, subject only to judicial review.

Now, Therefore, Be It Resolved the Office of Administrative Hearings is appointed as the Hearing Office for all Transient Occupancy Tax Appeals Appealed to the Board of Supervisors.

Now, Therefore, Be It Further Resolved that the Sonoma County Rules and Procedures for Administrative Hearings shall govern all Transient Occupancy Tax Appeals heard by the Office of Administrative Hearings.

Now, Therefore, Be It Further Resolved that the findings and decision of the Hearing Officer appointed by the Office of Administrative Hearings shall be final, subject only to judicial review.

Supervisors:

Gorin: Rabbitt: Coursey: Hopkins: Gore:

Ayes: Noes: Absent: Abstain:

So Ordered.