



## SUMMARY REPORT

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**Agenda Date:** 9/13/2022

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**To:** Board of Supervisors

**Department or Agency Name(s):** County Administrator's Office and County Counsel

**Staff Name and Phone Number:** McCall Miller 707-565-2431

**Vote Requirement:** Majority

**Supervisorial District(s):** Countywide

**Title:**

Transient Occupancy Tax Appeal Hearing Officer Appointment

**Recommended Action:**

Adopt a Resolution Appointing the Office of Administrative Hearings as the Hearing Officer for all Transient Occupancy Tax Appeals Appealed to the Board of Supervisors.

**Executive Summary:**

The Transient Occupancy Tax Ordinance codified in Sonoma County Code Chapter 12, Article III, sets forth the procedure for an operator to appeal the amount of transient occupancy tax, plus any applicable penalties and interest, assessed under Section 12-17 of the Ordinance. Any operator who has received a notice of amount so assessed may apply in writing to the Treasurer-Tax Collector for a hearing on the amount, and failing a resolution with the tax collector, the operator may then appeal to the Board of Supervisors. The Board of Supervisors may appoint the Office of Administrative Hearings as the hearing officer for all such appeals. Adoption of the attached resolution will appoint the Office of Administrative Hearings as the hearing officer for all transient occupancy tax appeals to the Board of Supervisors.

**Discussion:**

The Board of Supervisors can refer any hearing duties to the County Hearing Officer as authorized by California Government Code section 27721. The duties of the Hearing Officer may be performed by the Office of Administrative Hearings (OAH), as allowed by Chapter 2, Article II, Division 9 of the Sonoma County Code. To refer a hearing to the Hearing Officer, it must be ordered by resolution. The attached resolution appoints the Office of Administrative Hearings as the Hearing Officer for all transient occupancy tax appeals appealed to the Board of Supervisors.

The Office of Administrative Hearings <<https://www.dgs.ca.gov/OAH>> (OAH) is a quasi-judicial tribunal that hears administrative disputes. Established by the California Legislature in 1945, OAH provides independent Administrative Law Judges (ALJs) to conduct hearings for over 1,500 State and local government agencies. OAH provides both adjudication and alternative dispute resolution services. The current contract with OAH is set to expire in February 2026 and includes hearing and related costs not-to-exceed \$48,000 over the term of the agreement.

Staff recommends your Board adopt the attached resolution appointing the Office of Administrative Hearings as the Hearing Officer for all Transient Occupancy Tax appeals appealed to the Board of Supervisors. The

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Transient Occupancy Tax appeal hearings referred to OAH will follow the County's administrative procedures, and the findings of the Hearing Officer shall be final, subject only to judicial review

**Strategic Plan:**

N/A

**Prior Board Actions:**

03-15-2022 Adopted Resolution 22-0077 Appointing OAH as Hearing Office for all Cannabis Business Tax Appeals Appealed to the Board of Supervisors

**FISCAL SUMMARY**

<b>Expenditures</b>	<b>FY 22-23 Adopted</b>	<b>FY 23-24 Projected</b>	<b>FY 24-25 Projected</b>
Budgeted Expenses			
Additional Appropriation Requested			
<b>Total Expenditures</b>			
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
Contingencies			
<b>Total Sources</b>			

**Narrative Explanation of Fiscal Impacts:**

The current contract with Office of Administrative Hearings is set to expire in February 2026 and includes hearing and related costs not-to-exceed \$48,000 over the term of the agreement.

<b>Staffing Impacts:</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>

**Narrative Explanation of Staffing Impacts (If Required):**

N/A

**Attachments:**

Board of Supervisors Resolution

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**Related Items “On File” with the Clerk of the Board:**

None