RESOLUTION NO. 071834

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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RESOLUTION CALLING AN ELECTION TO SUBMIT TO THE ELECTORS A PROPOSITION AMENDING CHAPTER 5.136 OF THE SAN MATEO COUNTY ORDINANCE CODE TO INCREASE THE TRANSIENT OCCUPANCY TAX IMPOSED ON TRANSIENTS OCCUPYING HOTEL ROOMS IN THE UNINCORPORATED COUNTY FROM TEN PERCENT (10%) TO A RATE OF TWELVE PERCENT (12%) OF THE RENT CHARGED BY THE HOTEL OPERATOR

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, Section 7280 of the California Revenue and Taxation Code authorizes the Board of Supervisors of any County to impose what is commonly known as a "transient occupancy tax," which is 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 located within the unincorporated area of the County, unless the occupancy is for a period of more than 30 days; and

WHEREAS, pursuant to Chapter 5.136 of the San Mateo County Ordinance Code, the County of San Mateo presently imposes such a transient occupancy tax at the rate of ten percent (10%) of the rent charged by operators of such lodging within the unincorporated area; and

WHEREAS, Section 2 of Article XIIIC of the California Constitution, and section 53723 of the California Government Code, authorize the County to impose a general tax upon a majority vote of the electorate; and

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WHEREAS, pursuant to section 9140 of the California Elections Code, this Board may submit to the voters, without petition, a measure relating to the enactment of any ordinance; and

WHEREAS, this Board deems it appropriate to propose to the electorate of the County an amendment to Chapter 5.136 of the San Mateo County Ordinance Code to increase the rate of 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 located within the unincorporated area of the County from ten percent (10%) to twelve percent (12%) of the rent charged by operators of such lodging in order to generate additional revenue that will be placed in the general fund to support general County services and functions.

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED as follows:

1. This Board hereby proposes that Chapter 5.136 of the San Mateo County Ordinance Code be amended to increase the rate of tax provided for therein from ten percent (10%) to twelve percent (12%) of the rent charged by operators of transient lodging in the unincorporated area.

2. An election shall be and is hereby ordered to be held on June 5, 2012, at which election there shall be submitted to the qualified electors of the County the question of the increase in the rate of tax set forth in Chapter 5.136 of the San Mateo County Ordinance Code from ten percent (10%) to twelve percent (12%) of the rent

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charged by operators of transient lodging in the unincorporated area, said proposition to

read as follows:

Ballot Measure Question

  "Shall Chapter 5.136 of the San Mateo County Ordinance Code be amended to   *11*

increase the rate of tax, imposed on occupants of lodging within the unincorporated   *13*

County who reside in such lodging for thirty consecutive calendar days or less, from ten   *15*

percent to twelve percent of the rent charged by operators of such lodging?"   *13*

52 words

  3. The Board of Supervisors does hereby submit to the qualified electors at the

regularly scheduled general election said measure as set forth in Paragraph 2 of this

resolution and designates and refers to said measure as the measure to be set forth on

the ballots for use at said election. The full text of the measure is as set forth below in

this Paragraph 3:

Full text begins.

  "Shall Section 5.136.020 of Chapter 5.136 of Title 5 of the San Mateo County

Ordinance Code be amended in its entirety to read as follows:

Chapter 5.135 Transient Occupancy Tax
5.135.020 Tax Imposed.
"For the privilege of occupancy in any hotel, each transient is subject to and shall pay a
tax in the amount of twelve percent (12%) of the rent charged by the operator. Said tax
constitutes a debt owed by the operator 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 due upon the transients ceasing to occupy space in the hotel."

Full text ends

  4. The County Clerk shall publish a notice of this election in accordance with the

Elections Code and give any other required notices.

  5. The following requirements shall apply to this election:

(a)   The election shall be held and conducted, the returns canvassed, and the result declared in the same manner as provided by law for general elections.

(b)   The election will be held on June 5, 2012, from the hour of 7:00 a.m. to the hour of 8:00 p.m., during which period of time the polls will remain continuously open. At 8:00 p.m., the polls will be closed, except as provided in section 14401 of the Elections Code.

(c)   The County Clerk shall prepare and mail to each eligible voter in the County a sample ballot and a voter's pamphlet containing the text of the measure as indicated in paragraph 2 above, the ordinance providing for the imposition of a business license tax at the rate of eight percent (8%) of the gross receipts of parking facility operators in the unincorporated area.

(d)   The County Clerk shall establish election precincts, designate the polling places, and provide election officers for each precinct at the June 5, 2012, election in accordance with the election laws of the State of California.

(e)   The election on the proposed measure shall be consolidated with any and all other elections to be held on June 5, 2012.

*   *   *   *   *   *

Regularly passed and adopted this 28th day of February, 2012.

AYES and in favor of said resolution:

    Supervisors: DAVE PINE

                                CAROLE GROOM

                                DON HORSLEY
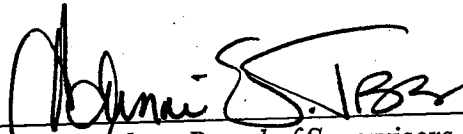
                                ADRIENNE J. TISSIER

NOES and against said resolution:

    Supervisors: NONE

    Absent Supervisors: ROSE JACOBS GIBSON

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President, Board of Supervisors
County of San Mateo
State of California

Certificate of Delivery

I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.

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Rebecca Romero, Deputy
Clerk of the Board of Supervisors

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