

**RESOLUTION NO. 22-40**

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF  
SUPERVISORS PLACING A MEASURE TO UPDATE THE TRANSIENT  
OCCUPANCY TAX ORDINANCE ON THE JUNE 7, 2022, BALLOT**

**WHEREAS**, on August 23, 1977, the Board of Supervisors of the County of Humboldt adopted Ordinance No. 1158 related to the imposition of a transient occupancy tax; and

**WHEREAS**, The Ordinance has since been amended by Ordinances 1593, 2005 and 2128; and

**WHEREAS**, the transient occupancy tax is used to maintain general County Services, such as 911 emergency response; rural ambulance; crime investigation/ prosecution; emergency communications systems; park maintenance; public art/ theater; and job creation programs; and

**WHEREAS**, the TOT is paid only by hotel and lodging guests and RV campers who stay for 30 days or less, and is not a tax on local homeowners or property owners and helps ensure that out of town visitors pay their fair share for services they use such as road or emergency services; and

**WHEREAS**, funds from these measures will be subject to strict accountability provisions, including annual independent audits and public review of all expenditures; and

**WHEREAS**, the Board of Supervisors now wishes to amend the transient occupancy tax ordinance to update the definition of "living space" and change the transient occupancy tax rate from 10 to 12 percent; and

**WHEREAS**, the Humboldt County Board of Supervisors wishes to place this general tax measure amendments on June 7, 2022, ballot for majority voter approval pursuant to Revenue and Taxation Code Section 7280 and Government Code Section 53723.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The above recitals are true and correct.

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**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

Certified copy of portion of proceedings, Meeting of February 8, 2022

2. The Board hereby directs staff to take whatever action is necessary to place on the June 7, 2022 election ballot, for majority approval, the amendments to the transient occupancy tax as set forth more fully in the ballot question below and Ordinance No. 2690 attached to the agenda item of this same date as Attachment 2.

**Ballot Question**

<b>Humboldt County Hotel Tax Update Measure.</b> To continue maintaining general County Services, such as 911 emergency response; children’s mental health; rural fire/ambulance; repairing county roads; emergency communications systems; theater/public art; job training; shall an ordinance continuing the County’s existing hotel tax at a new 12% rate (paid only by hotel/lodging guests) adding overnight recreational vehicle parks/private campgrounds, generating approximately \$3,080,000 annually until ended by voters, with annual audits/public review, be adopted?	YES	
	NO	

3. That the Transient Occupancy Tax is a general tax not raised for a specific purpose, in which the revenues from the tax will be placed in the county's discretionary General Fund for general purposes, thereby requiring a majority vote of the voters voting in the election on the tax.

4. The full text of the Transient Occupancy Tax is found in Humboldt County Ordinances No. 1158, 1593, 2005, 2128 and 2690.

5. The County Registrar of Voters is hereby requested to consolidate the election with any and all other elections to be held on June 7, 2022, within Humboldt County. The Board of Supervisors requests the County Registrar of Voters to render all services specified underlaw, for which services the Board agrees to reimburse upon full presentation of a bill for such services.

6. Any and all members of the Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election referenced herein, including a rebuttal argument.

7. The County Administrative Officer, or designee, is authorized to take all administrative actions necessary to accomplish the orders set forth in this Resolution.

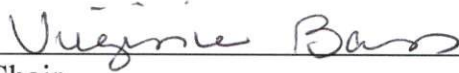
8. Upon approval of the voters, Humboldt County Ordinance No. 2690 will be operative on

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

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January 1, 2023.

9. This resolution is effective immediately.

  
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Chair

Adopted on motion by Supervisor Madrone, seconded by Supervisor Wilson and the following vote:

AYES: Supervisors-- Bohn, Bass, Bushnell, Madrone, Wilson  
NOES: Supervisors--  
ABSENT: Supervisors--  
ABSTAIN: Supervisors--

STATE OF CALIFORNIA    )  
  ) ss.  
County of Humboldt     )

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors

  
\_\_\_\_\_  
KATHY HAYES

Clerk of the Board of Supervisors of the County of Humboldt, State of California