

## COUNTY OF HUMBOLDT

For the meeting of: May 16, 2017

Date: May 1, 2017

To: Board of Supervisors

From: Amy S. Nilsen, County Administrative Officer

Subject: Public Hearing on Renewal of the Humboldt County Tourism Business Improvement District

RECOMMENDATION(S):

That the Board of Supervisors:

1. Open the public hearing;
2. Receive public comment;
3. Continue the meeting and the public hearing to Tuesday, May 23, 2017 for consideration of the Resolution Declaring Results of Majority Protest Proceedings and Establishing the Humboldt County Tourism Business Improvement District (Attachment 1).


SOURCE OF FUNDING:

Assessment of Affected Businesses

DISCUSSION:

On May 9, 2017 the Board received public comment on the Humboldt County Tourism Business Improvement District with the final public hearing and consideration of forming the HCTBID scheduled to take place today, May 16, 2017. According to Streets & Highway Code Section 36620.5, "[a] county may

Prepared by Karen Meynell, Economic Development Specialist

CAO Approval 

## REVIEW:

Auditor \_\_\_\_\_ County Counsel SN Human Resources \_\_\_\_\_ Other \_\_\_\_\_

## TYPE OF ITEM:

\_\_\_\_ Consent

\_\_\_\_ Departmental

X Public Hearing

\_\_\_\_ Other \_\_\_\_\_

## PREVIOUS ACTION/REFERRAL:

Board Order No. I-3, C-8, K-1Meeting of: 3-21-17, 3-28-17, 5-9-17

## BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor Sundberg Seconded by Supervisor Wilson

Ayes Sundberg, Fennell, Bass, Bohn, Wilson

Nays \_\_\_\_\_

Abstain \_\_\_\_\_

Absent \_\_\_\_\_

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: May 16, 2017By: Kathy Hayes  
Kathy Hayes, Clerk of the Board

not form a district within the territorial jurisdiction of a city without the consent of the city council of that city.” The City of Rio Dell’s Resolution of Consent will not be effective until May 18, 2017, which is two days from today’s public hearing. Staff is recommending the Board continue the public hearing to May 23, 2017 before considering the resolution establishing the HCTBID.

California State law, under Streets and Highways Code Sections 36620 *et seq.*, provides that local jurisdictions may establish business improvement districts for the purpose of levying assessments to support activities that enhance the affected businesses. One such type of business improvement district is a tourism business improvement district that levies assessments on lodging businesses. Hoteliers decided to pursue renewal of the HCTBID in order to maintain a revenue source devoted to marketing Humboldt County as a tourist, meeting and event destination. This model has been used successfully in other destination areas throughout the state to improve tourism and drive additional room nights. The renewed HCTBID includes all lodging businesses, located within the boundaries of the County of Humboldt, including the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell and Trinidad. Attachment 2 contains a copy of the resolution from each city council, of the affected cities, consenting to the formation of the HCTBID. If renewed, the assessment would be 2 percent of gross revenue for short term room rental and would generate approximately \$1,136,000 on an annual basis for promotion of travel and tourism specific to Humboldt County.

On March 28, 2017, the Board of Supervisors adopted the Resolution No. 17-28 declaring the intent to renew the HCTBID. On May 9, 2017, the Board conducted a public meeting to receive public comment regarding the establishment of the district and the assessments as required under Government Code Section 54954.6. Today’s action will be to determine the results of any protests to formation and establish the district.

The proposed resolution will be effective beginning July 1, 2017, for a 10-year term to June 30, 2027. The Management District Plan (Attachment 3) includes the proposed boundary of the HCTBID, a service plan, budget and a proposed means of governance. Once per year beginning on the anniversary of HCTBID renewal, there is a 30-day period in which business owners paying more than 50 percent of the assessment may protest and begin proceedings to terminate the HCTBID.

The county and cities, within their respective jurisdictions, will be responsible for collecting the assessment on a monthly or quarterly basis from each lodging business located in the HCTBID boundaries. The county and cities shall forward the assessments to the Humboldt Lodging Alliance, which will have the responsibility of managing HCTBID programs as provided in the Management District Plan. The county and cities shall retain a fee equal to one percent of the amount of assessment collected to cover their costs of collection and administration.

By approving the Management District Plan with adoption of the final Resolution, the Board of Supervisors will again be appointing the Humboldt Lodging Alliance as the Owners’ Association to manage the HCTBID.

#### FINANCIAL IMPACT:

The county and cities will retain a fee of one percent of the amount collected, within their respective jurisdictions, to cover their costs of administration.

Approval of staff’s recommendations supports the Board’s Strategic Framework to facilitate the establishment of local revenue sources to address local needs.

OTHER AGENCY INVOLVEMENT:

City of Arcata, City of Eureka, City of Ferndale, City of Fortuna, City of Rio Dell, City of Trinidad and Humboldt Lodging Alliance

ALTERNATIVES TO STAFF RECOMMENDATIONS:

1. The Board could choose to not continue the public hearing and consider the Resolution Declaring Results of Majority Protest Proceedings and Establish the HCTBID. This alternative is not recommended because the Resolution of Consent from the City of Rio Dell will not be in effect which is required according to Streets & Highway Code Section 36620.5.

ATTACHMENTS:

1. Resolution Declaring Results of Majority Protest Proceedings and Renewing the Humboldt County Tourism Business Improvement District.
2. Resolutions Granting Consent to the County of Humboldt to Renew the HCTBID from the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell and Trinidad.
3. Management District Plan

# ATTACHMENT 1

Resolution Declaring Results of Majority Protest Proceedings and  
Renewing the Humboldt County Tourism  
Business Improvement District.

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

Certified copy of portion of proceedings, Meeting of May 16, 2017

RESOLUTION NO. 2017 - \_\_\_\_

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF HUMBOLDT DECLARING RESULTS OF MAJORITY PROTEST PROCEEDINGS AND RENEWING THE HUMBOLDT COUNTY TOURISM BUSINESS IMPROVEMENT DISTRICT**

**WHEREAS**, the Property and Business Improvement District Law of 1994 (Streets and Highways Code §36600 et. seq.) authorizes the county to renew business improvement districts upon petition by a weighted majority of the lodging business owners located within the boundaries of the district; and

**WHEREAS**, lodging business owners who will pay more than fifty percent (50%) of the proposed assessment, as weighted according to the amount of the assessment to be paid by the petitioner, within the boundaries of the Humboldt County Tourism Business Improvement District ("HCTBID") have petitioned the Board of Supervisors to renew the HCTBID; and

**WHEREAS**, the renewed district includes lodging businesses in the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad; and

**WHEREAS**, consent to include lodging businesses in their jurisdictions has been received from the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad; and

**WHEREAS**, included with the petitions was a Management District Plan (Plan) summary that describes the proposed assessment to be levied on lodging businesses within the HCTBID to pay for sales promotion and marketing activities, and other improvements and activities set forth in the Plan; and

**WHEREAS**, the assessed lodging businesses within the HCTBID will receive a specific benefit from the activities and improvements set forth in the Plan; and

**WHEREAS**, on March 28, 2017 at 9:00 AM at 825 5<sup>th</sup> Street, Eureka, CA 95501, the Board of Supervisors adopted a Resolution of Intention, Resolution No. 2017-28; and

**WHEREAS**, the public meeting and public hearing to consider the renewal of the HCTBID have been properly noticed in accordance with Streets and Highways Code §36623; and

**WHEREAS**, on May 9, 2017 at 9:00 AM at 825 5<sup>th</sup> Street, Eureka, CA 95501, the Board of Supervisors held a public meeting regarding the renewal of the HCTBID, and the Board of Supervisors heard and received objections and protests, if any, to the renewal of the HCTBID and the levy of the proposed assessment; and

**WHEREAS**, on May 16, 2017 at 9:00 AM at 825 5<sup>th</sup> Street, Eureka, CA 95501, the Board of Supervisors held a public hearing regarding the renewal of the HCTBID, and the Board of Supervisors heard and received all objections and protests, if any, to the renewal of the HCTBID and the levy of the proposed assessment; and

**WHEREAS**, the Clerk of the Board has determined that there was no majority protest. A majority protest is defined as written protests received from owners of businesses in the proposed district which would pay fifty percent (50%) or more of the assessments proposed to be levied. Protests are weighted based on the assessment proposed to be levied on each lodging business; and

**WHEREAS**, the county bears the burden of proving by a preponderance of the evidence that an assessment imposed for a specific benefit or specific government service is not a tax, that the amount is no more than necessary to cover the costs to the county in providing the specific benefit or specific government service, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the specific benefits or specific government services received by the payor.

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

1. The recitals set forth herein are true and correct.
2. The Humboldt County Tourism Business Improvement District is hereby renewed for a ten (10) year term, beginning July 1, 2017 through June 30, 2027.
3. The Management District Plan dated December 14, 2016 is hereby adopted and approved.
4. The activities to be provided to benefit businesses in the district will be funded by the levy of the assessment of 2% of gross revenue from short term room rental. The revenue from the assessment levy shall not be used: to provide activities that directly benefit businesses outside the district; to provide activities or improvements outside the HCTBID; or for any purpose other than the purposes specified in this Resolution, the Resolution of Intention, and the Plan.
5. The Board of Supervisors finds as follows:
  - a. The activities funded by the assessment will provide a specific benefit to assessed businesses within the HCTBID that is not provided to those not paying the assessment.
  - b. The assessment is a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
  - c. The assessment is a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
  - d. Assessments imposed pursuant to the HCTBID are levied solely upon the assessed business, and the business owner is solely responsible for payment of the assessment when due. If the owner chooses to collect any portion of the assessment from a transient, that portion shall be specifically called out and identified for the

transient in any and all communications from the business owner as the "HCTBID Assessment."

6. The assessments levied for the HCTBID shall be applied towards sales, promotions and marketing programs to market HCTBID lodging businesses as tourist, meeting and event destinations, and other improvements and activities as set forth in the Plan.
7. Assessments levied on lodging businesses pursuant to this resolution shall be levied on the basis of benefit. Because the services provided are intended to increase room rentals, an assessment based on room rentals is the best measure of benefit.
8. The assessments for the entire District will total approximately \$1,136,000 in year one.
9. Bonds shall not be issued to fund the HCTBID.
10. The HCTBID shall include all lodging business located within the boundaries of the County of Humboldt, including the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell and Trinidad.
11. The assessments shall be used for the purposes set forth above and any funds remaining at the end of any year may be used in subsequent years in which the HCTBID assessment is levied as long as they are used consistent with the requirements set forth herein.
12. The assessments to fund the activities and improvements for the HCTBID will be collected by the county and each city on a monthly or quarterly basis, and in accordance with Streets and Highways Code §36631.
13. The Board of Supervisors, through adoption of this Resolution and the Plan, has the right pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the HCTBID as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that the Humboldt Lodging Alliance shall continue to be the Owners' Association.
14. The Humboldt Lodging Alliance, pursuant to Streets and Highways Code §36650, shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvement and activities described in the report. The first report shall be due after the first year of operation of the district.
15. The HCTBID established pursuant to this resolution will be subject to any amendments to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code §36600 et. seq.).
16. The Clerk of the Board, or his or her designee, is directed to take all necessary actions to complete the establishment of the HCTBID and to levy the assessments.
17. This Resolution shall take effect immediately upon its adoption by the Board of Supervisors.

**I HEREBY CERTIFY** that the foregoing Resolution of Formation was introduced and adopted at a regular meeting of the Board of Supervisors on the 16<sup>th</sup> day of May, 2017 by the following vote:

**AYES:           SUPERVISOR:**  
**NOES:           SUPERVISOR:**  
**ABSENT:       SUPERVISOR**  
**ABSTAIN:      SUPERVISOR:**

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Chair

**Attest**

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**Clerk of the Board of Supervisors**



## ATTACHMENT 2

Resolutions Granting Consent to the County of Humboldt to Renew  
the HCTBID from the cities of Arcata, Eureka, Ferndale, Fortuna, Rio  
Dell and Trinidad

**RESOLUTION 2017-16**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FORTUNA, GRANTING  
CONSENT TO THE COUNTY OF HUMBOLDT TO RENEW THE HUMBOLDT COUNTY  
TOURISM BUSINESS IMPROVEMENT DISTRICT (HCTBID)**

**WHEREAS**, the County of Humboldt is beginning the process to renew the Humboldt County Tourism Business Improvement District (HCTBID) pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq., to promote tourism and the lodging businesses in Humboldt County; and

**WHEREAS**, the Board of Supervisors of the County of Humboldt has requested consent to renew the HCTBID in the City of Fortuna with adoption of Humboldt Board of Supervisors Resolution No. 17-27, dated March 21, 2017;

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Fortuna, that:

Section 1: The above recitals are true and correct.

Section 2: The City Council consents to the County of Humboldt renewing the HCTBID, which District shall include the City of Fortuna.

Section 3: The City Clerk is hereby directed to transmit a certified copy of this Resolution to the Clerk of the County of Humboldt Board of Supervisors.

Section 4: This Resolution is effective upon its adoption.


**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Fortuna, State of California, held on this 1<sup>st</sup> day of May, 2017 by the following vote:

AYES: Council Member Brown, Glaser, Strehl, Mayor Long

NOES: None

ABSTAIN: None

ABSENT: Mayor Pro Tem Trent

  
Sue Long, Mayor

ATTEST:

  
Linda McGill, City Clerk

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of March 21, 2017

RESOLUTION NO. 17-27

**RESOLUTION REQUESTING CONSENT OF THE CITIES OF ARCATA, EUREKA,  
FERNDALE, FORTUNA, RIO DELL, AND TRINIDAD TO RENEW THE HUMBOLDT  
COUNTY TOURISM BUSINESS IMPROVEMENT DISTRICT**

**WHEREAS**, the Board of Supervisors of the County of Humboldt desires to begin proceedings to renew the Humboldt County Tourism Business Improvement District ("District"); and

**WHEREAS**, certain tourism business owners have requested that the Board of Supervisors of the County of Humboldt renew the District; and

**WHEREAS**, a portion of the territory proposed to be included in the renewed District lies within the boundaries of the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad (the "cities"), as shown on the map attached hereto as Exhibit A and incorporated herein by such attachment; and

**WHEREAS**, the area of the cities which lies within the boundaries of the proposed renewed District will, in the opinion of the Board, be benefited by the improvements and activities, and the purpose sought to be accomplished by the work can best be accomplished by a single comprehensive scheme of work.

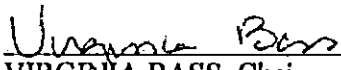
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:**

Section 1: The above recitals are true and correct.

Section 2: Consent of the cities, through their city councils, is hereby requested to create the District, and to grant to the Board jurisdiction for all the purposes in connection with creation, operation and future renewals of the proposed District.

Section 3: The Clerk of the Board is hereby directed to transmit a certified copy of this Resolution to the city clerks of the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad.

Dated: March 21, 2017

  
\_\_\_\_\_  
VIRGINIA BASS, Chair  
Humboldt County Board of Supervisors

Adopted on motion by Supervisor Fennell, seconded by Supervisor Sundberg, and the following vote:

AYES:	Supervisors	Sundberg, Fennell, Bass, Bohn, Wilson
NAYS:	Supervisors	--
ABSENT:	Supervisors	--
ABSTAIN:	Supervisors	--

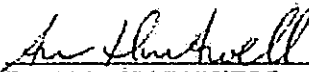
**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of March 21, 2017

RESOLUTION NO. 17-27

STATE OF CALIFORNIA     )  
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 an original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California.

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

  
By ANA HARTWELL  
Deputy Clerk of the Board of Supervisors of the  
County of Humboldt, State of California

# Humboldt County

Tourism Business  
Improvement District



SISKIYOU  
COUNTY

PACIFIC  
OCEAN

Trinidad

McKinleyville

Arcata

Eureka

HUMBOLDT  
COUNTY

TRINITY  
COUNTY

Fortuna

Femdale

Rio Dell

101

299

101

TBID Boundary

**RESOLUTION NO. 2017-10**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FERNDALE,  
GRANTING CONSENT TO THE COUNTY OF HUMBOLDT TO RENEW THE  
HUMBOLDT COUNTY TOURISM BUSINESS IMPROVEMENT DISTRICT (HCTBID)**

**WHEREAS**, the County of Humboldt is beginning the process to renew the Humboldt County Tourism Business Improvement District (HCTBID) pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq., to promote tourism and the lodging businesses in Humboldt County; and

**WHEREAS**, the Board of Supervisors of the County of Humboldt has requested consent to renew the HCTBID in the City of Ferndale with adoption of Humboldt Board of Supervisors Resolution No. 17-27, dated March 21, 2017;

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Ferndale, that:

Section 1: The above recitals are true and correct.

Section 2: The City Council consents to the County of Humboldt renewing the HCTBID, which District shall include the City of Ferndale.

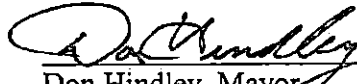
Section 3: The Clerk of the City Council is hereby directed to transmit a certified copy of this Resolution to the City Clerk of the County of Humboldt Board of Supervisors.

Section 4: This Resolution is effective upon its adoption.

Section 5: This HCTBID renewal will have a ten-year life beginning on July 1, 2017.

**PASSED AND ADOPTED** by the City Council of the City of Ferndale on April 19, 2017, by the following vote:

**AYES:** 5  
**NOES:** 0  
**ABSENT:** 0  
**ABSTAIN:** 0

  
Don Hindley, Mayor

**ATTEST:**

  
Kristene Hall, City Clerk

# ATTACHMENT 3

Humboldt County Tourism Business Improvement District  
Management District Plan

Dated 12/14/16



# Management District Plan 2017 – 2027

Humboldt County Tourism Business Improvement District

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December 14, 2016

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Prepared by  
Civitas



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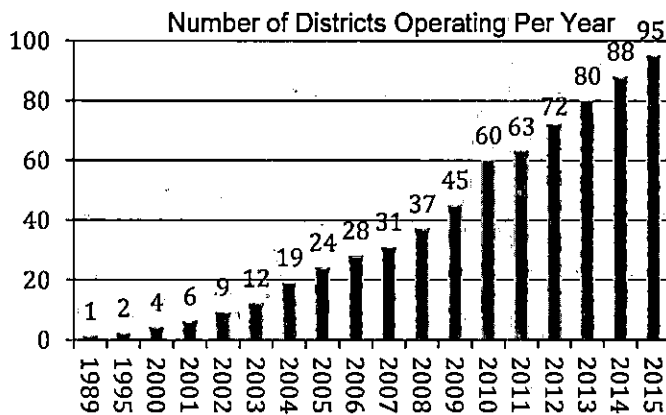
## **I. OVERVIEW**

The Humboldt County Tourism Business Improvement District (HCTBID) is an assessment district to provide specific benefits to payors, by funding marketing and sales promotion efforts. The HCTBID was created in 2012 for a five-year term ending on June 30, 2017; the lodging businesses now wish to renew it for an additional ten (10) year term.

- Location:** The renewed HCTBID includes all lodging businesses located within the boundaries of the County of Humboldt, including the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell and Trinidad, as shown on the map in section IV.
- Services:** The HCTBID is designed to provide specific benefits directly to payors by increasing room night sales. Marketing and sales promotions will increase overnight tourism and market payors as tourist, meeting and event destinations, thereby increasing room night sales.
- Budget:** The total HCTBID annual budget for the initial year of its ten-year operation is anticipated to be approximately \$1,136,000. This budget is expected to fluctuate as room sales do, but is not expected to significantly change over the HCTBID's term.
- Cost:** The annual assessment rate is two percent (2%) of gross short-term room rental revenue. Based on the benefit received, assessments will not be collected on stays of more than thirty (30) consecutive days and stays pursuant to contracts executed prior to July 1, 2012.
- Collection:** The County and each city will be responsible for collecting the assessment from businesses in their respective jurisdictions on a monthly or quarterly basis (including any delinquencies, penalties and interest). The County and each city shall take all reasonable efforts to collect the assessments from each lodging business.
- Duration:** The renewed HCTBID will have a ten-year life, beginning July 1, 2017 through June 30, 2027. Once per year, beginning on the anniversary of district renewal, there is a 30-day period in which owners paying more than fifty percent (50%) of the assessment may protest and initiate a Board of Supervisors hearing on district termination.
- Management:** The Humboldt Lodging Alliance (the Alliance) will continue to serve as the HCTBID's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Plan, and must provide annual reports to the Board of Supervisors.

## II. BACKGROUND

TBIDs are an evolution of the traditional Business Improvement District. The first TBID was formed in West Hollywood, California in 1989. Since then, over ninety California destinations have followed suit. In recent years, other states have begun adopting the California model – Montana, South Dakota, Washington, Colorado, Texas and Louisiana have adopted TBID laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas and Newark, New Jersey used an existing business improvement district law to form a TBID. And, some cities, like Portland, Oregon and Memphis, Tennessee have utilized their home rule powers to create TBIDs without a state law.



California's TBIDs collectively raise over \$225 million for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that Humboldt County lodging businesses continue to invest in stable, lodging-specific marketing programs.

TBIDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TBIDs allow lodging business owners to organize their efforts to increase room night sales. Lodging business owners within the TBID pay an assessment and those funds are used to provide services that increase room night sales.

In California, TBIDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. *The key difference between TBIDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

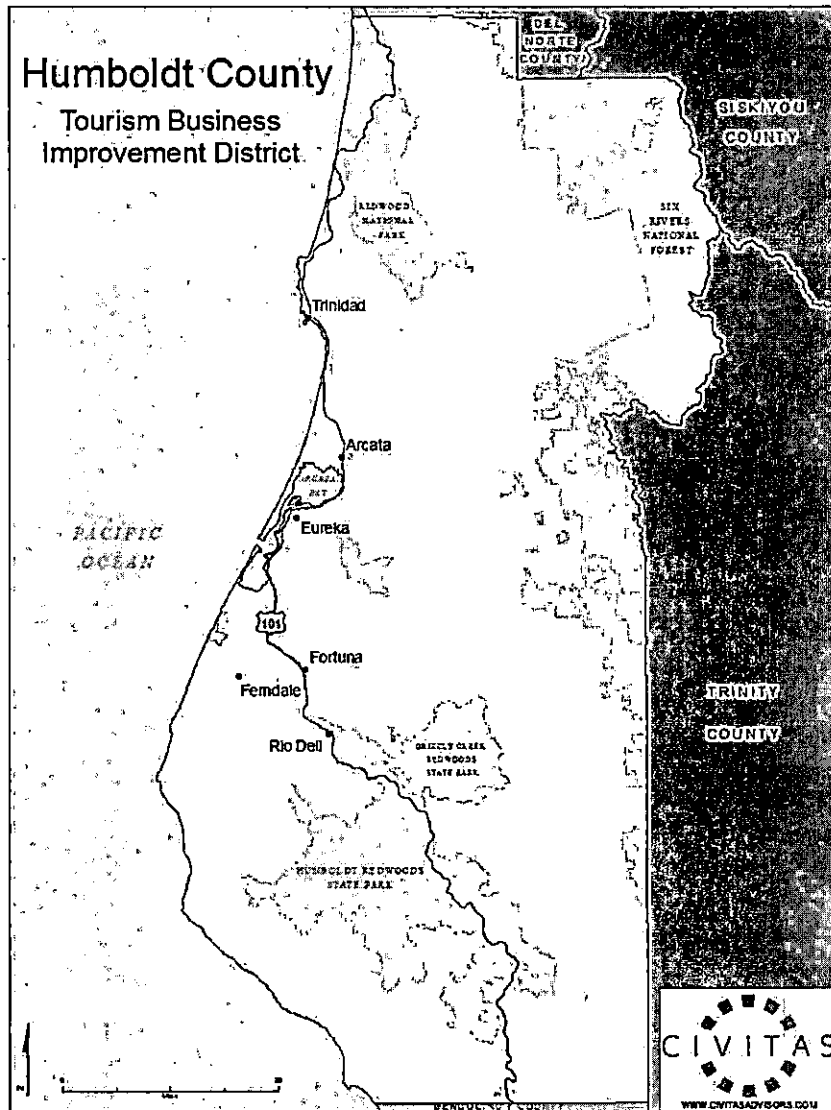
There are many benefits to TBIDs:

- Funds must be spent on services and improvements that provide a specific benefit only to those who pay;
- Funds cannot be diverted to general government programs;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are designed, created and governed by those who will pay the assessment; and
- They provide a stable, long-term funding source for tourism promotion.

### III. BOUNDARY

The HCTBID will include all lodging businesses (hotels, motels, inns, bed and breakfasts, vacation homes, corporation vacation housing, private campgrounds, and r.v. parks), existing and in the future, available for public occupancy within the boundaries of the County of Humboldt, including the cities of Arcata, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad.

The boundary, as shown in the map below, currently includes 311 lodging businesses. A complete listing of lodging businesses within the renewed HCTBID can be found in Appendix 2.



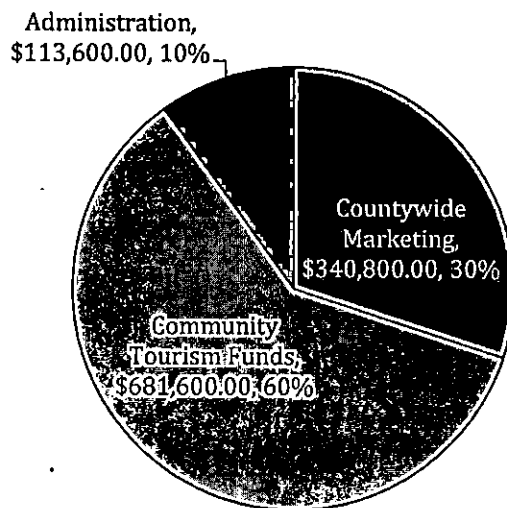
## IV. BUDGET AND SERVICES

### A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors that are not provided to those not charged, and which do not exceed the reasonable cost to the County of conferring the benefits or granting the privileges. The privileges and services provided with the HCTBID funds are sales and marketing programs available only to assessed businesses.

A service plan budget has been developed to deliver services that benefit the assessed businesses. A detailed annual budget will be developed and approved by the Alliance. The table below illustrates the initial annual budget allocations. The total initial budget is \$1,136,000.

### Initial Annual Budget - \$1,136,000



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the County and the Alliance board shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the HCTBID, any and all assessment funds may be used for the costs of defending the HCTBID.

Each budget category includes all costs related to providing that service, in accordance with Generally Accepted Accounting Procedures (GAAP). For example, the sales and marketing budget includes the cost of staff time dedicated to overseeing and implementing the sales and marketing program. Staff time dedicated purely to administrative tasks is allocated to the administrative portion of the budget. The costs of an individual staff member may be allocated

to multiple budget categories, as appropriate in accordance with GAAP. The staffing levels necessary to provide the services below will be determined by the Alliance on an as-needed basis.

### **Community Tourism Funds**

Community organizations (ex. chambers of commerce) in each jurisdiction are eligible to apply for up to 60% of the assessment revenues generated in that jurisdiction to fund tourism marketing and visitor services programs. In the unincorporated portions of the county, the regional organizations will receive up to 60% of the revenues collected in their region according to the county's regional collection statistics. The programs must provide a specific benefit to the hotels paying the assessment that is not provided to those not paying. TBID board members will vote on funding of community organizations in the jurisdiction they represent. For example, Arcata's three members vote on projects proposed by Arcata community organizations, Eureka's seven members vote on Eureka community organizations, the County's five members on the county's community organizations, etc.

Community organizations will be invited to develop proposals for marketing the community to overnight visitors using TBID funds, focusing on developing new shoulder-season and off-season business. Approved marketing activities include advertising, promotions, visitor services and especially creating new destination events that drive overnight visitation and room sales. All activities using TBID funds must specifically benefit lodging properties. Community Organizations must have systems in place to separately account for use of TBID funds.

Proposals will be developed in collaboration with the TBID board and staff. During the last quarter (April-June), organizations will report to the TBID board on the results achieved with TBID funding.

With the approval of the TBID board, organizations may "roll over" funding from one year to the next year in order to accomplish larger projects.

If the full 60 percent funding in any jurisdiction is not applied for or granted, the balance of funds will remain with the district and may be allocated as the TBID board sees fit.

### **Countywide Marketing**

A countywide marketing program will promote assessed businesses as tourist, meeting, and event destinations. The countywide marketing program will have a central theme of promoting Humboldt County as a desirable place for overnight visits. The program will have the goal of increasing overnight visitation and room night sales at assessed businesses, and may include the following activities:

- Internet marketing efforts to increase awareness and optimize internet presence;
- Print ads in magazines and newspapers targeted at potential visitors;
- Outreach and coordination to generate favorable publicity;

- Cooperation and partnership with other destinations and entities when such activities benefit assessed Humboldt County lodging businesses;
- Television ads targeted at potential visitors;
- Creation of destination events;
- Partnership with county Chambers of Commerce;
- Radio ads targeted at potential visitors;
- Attendance of trade and consumer shows;
- Sales blitzes;
- Familiarization tours;
- Preparation and production of collateral promotional materials such as brochures, flyers and maps;
- Attendance of professional industry conferences and affiliation events;
- Lead generation activities designed to attract tourists and group events to Humboldt County;
- Director of Sales and General Manager meetings to plan and coordinate tourism promotion efforts;
- Education of hospitality staff on service and safety (related to alcohol and food) designed to create a visitor experience that will bring repeat visits; and
- Education of lodging business management and the owners' association on marketing strategies best suited to meet Humboldt County lodging businesses' needs.

#### **Administration and Operations**

The administration and operations portion of the budget shall be utilized for administrative staffing costs, office costs, advocacy, and other general administrative costs such as insurance, legal, and accounting fees. The County of Humboldt and each city shall be paid a fee equal to 1% of the amount of assessment collected, within their respective jurisdictions, to cover its costs of collection and administration.

The administration and operations budget also includes a contingency to account for uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other program, administration or renewal costs at the discretion of the Alliance. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the Alliance. Contingency/reserve funds may be spent on District programs or administrative and renewal costs in such proportions as determined by the Alliance.

## **B. Annual Budget**

The total ten years year improvement and service plan budget is projected at approximately \$1,136,000 annually, or \$11,360,000 through 2027. This amount may fluctuate as sales and revenue increase at assessed businesses, but is not expected to change significantly over the term.

## **C. California Constitutional Compliance**

The HCTBID assessment is not a property-based assessment subject to the requirements of Proposition 218. The Court has found, "Proposition 218 limited the term 'assessments' to levies on real property."<sup>1</sup> Rather, the HCTBID assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the HCTBID, a "specific benefit" and a "specific government service." Both require that the costs of benefits or services do not exceed the reasonable costs to the City of conferring the benefits or providing the services.

### **1. Specific Benefit**

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege."<sup>2</sup> The services in this Plan are designed to provide targeted benefits directly to assessed lodging businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific lodging businesses within the District. The activities described in this Plan are specifically targeted to increase room night sales for assessed lodging businesses within the boundaries of the District, and are narrowly tailored. HCTBID funds will be used exclusively to provide the specific benefit of increased room night sales directly to the assessees. Assessment funds shall not be used to feature non-assessed lodging businesses in HCTBID programs, or to directly generate sales for non-assessed businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed businesses.

The assessment imposed by this District is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in room night sales. The specific benefit of an increase in room night sales for assessed lodging businesses will be provided only to lodging businesses paying the district assessment, with marketing and sales programs promoting lodging businesses paying the district assessment. The marketing and sales programs will be designed to increase room night sales at each assessed lodging businesses. Because they are necessary to provide the marketing and sales programs that specifically benefit the assessed lodging businesses, the administration and contingency services also provide the specific benefit of increased room night sales to the assessed lodging businesses.

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<sup>1</sup> Jarvis v. the City of San Diego 72 Cal App. 4<sup>th</sup> 230

<sup>2</sup> Cal. Const. art XIII C § 1(e)(1)



Although the District, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, "A specific benefit is not excluded from classification as a 'specific benefit' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor."<sup>3</sup>

## **2. Specific Government Service**

The assessment may also be utilized to provide, "a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product."<sup>4</sup> The legislature has recognized that marketing and promotions services like those to be provided by the HCTBID are government services within the meaning of Proposition 26<sup>5</sup>. Further, the legislature has determined that "a specific government service is not excluded from classification as a 'specific government service' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor."<sup>6</sup>

## **3. Reasonable Cost**

District services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by the Alliance, and reports submitted on an annual basis to the City. Only assessed lodging businesses will be featured in marketing materials, receive sales leads generated from district-funded activities, be featured in advertising campaigns, and benefit from other district-funded services. Non-assessed lodging businesses will not receive these, nor any other, district-funded services and benefits.

The District-funded programs are all targeted directly at and feature only assessed businesses. It is, however, possible that there will be a spill over benefit to non-assessed businesses. If non-assessed lodging businesses receive incremental room nights, that portion of the promotion or program generating those room nights shall be paid with non-District funds. HCTBID funds shall only be spent to benefit the assessed businesses, and shall not be spent on that portion of any program which directly generates incidental room nights for non-assessed businesses.

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<sup>3</sup> Government Code § 53758(a)

<sup>4</sup> Cal. Const. art XIII C § 1(e)(2)

<sup>5</sup> Government Code § 53758(b)

<sup>6</sup> Government Code § 53758(b)

#### D. Assessment

The annual assessment rate is two percent (2%) of gross short term room rental revenue. Based on the benefit received, assessments will not be collected on stays of more than thirty (30) consecutive days and stays pursuant to contracts executed prior to July 1, 2012.

The term "gross room rental revenue" as used herein includes the following: (1) Any charge for a room, whether the guest uses the room or not; (2) Any charge for additional guests in a room, and (3) Any fee for guaranteeing the availability of a room, whether or not that room is occupied. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes. Any other charges shall be considered gross revenue only in accordance with the local transient occupancy tax.

The assessment is levied upon and a direct obligation of the assessed lodging business. However, the assessed lodging business may, at its discretion, pass the assessment on to transients. The amount of assessment, if passed on to each transient, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each transient shall receive a receipt for payment from the business. The assessment shall be disclosed as the "HCTBID Assessment." The assessment is imposed solely upon, and is the sole obligation of the assessed lodging business even if it is passed on to transients. The assessment shall not be considered revenue for any purposes, including calculation of transient occupancy taxes.

Bonds shall not be issued.

#### E. Penalties and Interest

Each city and the County shall be responsible for collecting delinquent assessments, penalties, and interest from lodging businesses within its jurisdiction. Each jurisdiction shall impose penalties and interest in accordance with its provisions for penalties and interest on delinquent transient occupancy taxes, and shall collect delinquencies in accordance with its methods for collecting delinquent transient occupancy taxes.

#### F. Time and Manner for Collecting Assessments

The HCTBID assessment will be implemented beginning July 1, 2017 and will continue for ten years through June 30, 2027. The County and cities will be responsible for collecting the assessment on a monthly or quarterly basis (including any delinquencies, penalties and interest) from each lodging business located in their respective jurisdictions. The County and each city shall take all reasonable efforts to collect the assessments from each lodging business. The County and each city shall forward the assessments collected to the Alliance.

## **VI. GOVERNANCE**

### **A. Owners' Association**

#### **Designation**

The Board of Supervisors, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the HCTBID as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that Humboldt Lodging Alliance will serve as the Owners' Association for the HCTBID.

#### **Composition**

The Alliance Board of Directors shall be composed of nineteen directors representing lodging businesses paying the HCTBID assessment. Each director will have one vote. The Board will be structured to ensure lodging businesses located in each jurisdiction are represented in proportion to the amount of assessment collected in that region. The initial Board shall include the following representatives.

Business Location	Number Directors
Arcata	3
Eureka	7
Ferndale	1
Fortuna	2
Trinidad	1
County	5

### **B. Brown Act and California Public Records Act Compliance**

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Alliance board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

### C. Annual Report

The Alliance shall present an annual report at the end of each year of operation to the Board of Supervisors pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

## APPENDIX 1 – LAW

\*\*\* This document is current through the 2017 Supplement \*\*\*  
(All 2016 legislation)

### STREETS AND HIGHWAYS CODE

#### Division 18. Parking

#### Part 7. Property and Business Improvement District Law of 1994

Cal Sts & Hy Code Div. 18, Pt. 7 (2017)

### CHAPTER 1. General Provisions [36600 - 36617]

#### ARTICLE 1. Declarations [36600 - 36604]

#### **36600. Citation of part**

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

#### **36601. Legislative findings and declarations; Legislative guidance**

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
- (c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
  - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
  - (2) Job creation.
  - (3) Business attraction.
  - (4) Business retention.
  - (5) Economic growth.
  - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature's guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
  - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

#### **36602. Purpose of part**

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

#### **36603. Preemption of authority or charter city to adopt ordinances levying assessments**

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

#### **36603.5. Part prevails over conflicting provisions**

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

#### **36604. Severability**

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

### **ARTICLE 2. Definitions [36606 - 36616]**

#### **36606. "Activities"**

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

#### **36606.5. "Assessment"**

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

#### **36607. "Business"**

"Business" means all types of businesses and includes financial institutions and professions.

#### **36608. "City"**

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

**36609. “City council”**

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

**36609.4. “Clerk”**

“Clerk” means the clerk of the legislative body.

**36609.5. “General benefit”**

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

**36610. “Improvement”**

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

**36611. “Management district plan”; “Plan”**

“Management district plan” or “plan” means a proposal as defined in Section 36622.

**36612. “Owners’ association”**

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code), for all records relating to activities of the district.

**36614. “Property”**

“Property” means real property situated within a district.

**36614.5. “Property and business improvement district”; “District”**

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

**36614.6. “Property-based assessment”**

“Property-based assessment” means any assessment made pursuant to this part upon real property.

**36614.7. “Property-based district”**

“Property-based district” means any district in which a city levies a property-based assessment.

**36615. “Property owner”; “Business owner”; “Owner”**

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

**36615.5. “Special benefit”**

“Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

**36616. “Tenant”**

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

**ARTICLE 3. Prior Law [36617- 36617.]**

**36617. Alternate method of financing certain improvements and activities; Effect on other provision**

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

**CHAPTER 2. Establishment [36620 - 36630]**

**36620. Establishment of property and business improvement district**

A property and business improvement district may be established as provided in this chapter.

**36620.5. Requirement of consent of city council**

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

**36621. Initiation of proceeding; Petition of property or business owners in proposed district**

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

- (1) A map showing the boundaries of the district.
- (2) Information specifying where the complete management district plan can be obtained.
- (3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:



- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
- (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

### **36622. Contents of management district plan**

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
- (d) The improvements, maintenance, and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.
- (e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.
- (f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.
- (g) The time and manner of collecting the assessments.
- (h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.
- (i) The proposed time for implementation and completion of the management district plan.
- (j) Any proposed rules and regulations to be applicable to the district.

- (k) (1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.  
(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.
- (l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.
- (m) In a property-based district, the total amount of general benefits, if any.
- (n) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.
- (o) Any other item or matter required to be incorporated therein by the city council.

#### **36623. Procedure to levy assessment**

- (a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.
- (b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.
- (c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

#### **36624. Changes to proposed assessments**

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and

business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

#### **36625. Resolution of formation**

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

#### **36626. Resolution establishing district**

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in Section 36625.

#### **36627. Notice and assessment diagram**

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

#### **36628. Establishment of separate benefit zones within district; Categories of businesses**

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to

be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

**36628.5. Assessments on businesses or property owners**

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

**36629. Provisions and procedures applicable to benefit zones and business categories**

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

**36630. Expiration of district; Creation of new district**

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

**CHAPTER 3. Assessments [36631 - 36637]**

**36631. Time and manner of collection of assessment; Delinquent payments**

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

**36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property**

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.

(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.

(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

**36633. Time for contesting validity of assessment**

The validity of an assessment levied under this part shall not be contested in any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

**36634. Service contracts authorized to establish levels of city services**

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

**36635. Request to modify management district plan**

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

**36636. Modification of plan by resolution after public hearing; Adopting of resolution of intention**

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

**36637. Reflection of modification in notices recorded and maps**

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

**CHAPTER 3.5. Financing [36640- 36640.]**

**36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments**

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

**CHAPTER 4. Governance [36650 - 36651]**

**36650. Report by owners' association; Approval or modification by city council**

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

- (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
  - (2) The improvements, maintenance, and activities to be provided for that fiscal year.
  - (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
  - (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
  - (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
  - (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.
- (c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
- The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

#### **36651. Designation of owners' association to provide improvements, maintenance, and activities**

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

### **CHAPTER 5. Renewal [36660- 36660.]**

#### **36660. Renewal of district; Transfer or refund of remaining revenues; District term limit**

- (a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
- (b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
- (c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

### **CHAPTER 6. Disestablishment [36670 - 36671]**

#### **36670. Circumstances permitting disestablishment of district; Procedure**

- (a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
  - (1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
  - (2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

**36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district;  
Calculation of refund; Use of outstanding revenue collected after disestablishment of district**

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

## APPENDIX 2 – ASSESSED BUSINESSES

Business Name	Street Address	City, State, Zip
Pacific Heights - Vacation Rental	13355 Tierra Heights Rd	Redding, CA 96003
"C" Lily Cottage	P.O. Box 334	Trinidad, CA 95570
America's Best Value Inn	129 4th St	Eureka, CA 95501
Apartments	89 E 15th Street	Arcata, CA 95521-6001
Bayfront One Vacation Rentals	1200 W Harris St	Eureka, CA 95503
Bayshore Inn	3500 Broadway	Eureka, CA 95503
Bayview Motel	2844 Fairfield	Eureka, CA 95501
Best Address Properties LLC	2424 J St	Eureka, CA 95501
Bost House	P.O. Box 37	Trinidad, CA 95570
Broadway Motel	1921 Broadway	Eureka, CA 95501
Carter House Inn	1033 3rd St	Eureka, CA 95501
Chin's Motel	4200 Broadway	Eureka, CA 95503
Christie's Motel	1420 4th St	Eureka, CA 95501
Clarion	2223 4th St	Eureka, CA 95501
Comfort Inn	4260 Broadway	Eureka, CA 95503
Craig & Mercedes Compton RE: 3666 J St	1515 Buhne St	Eureka, CA 95501
Crow's Nest	P.O. Box 37	Trinidad, CA 95570
Daly Inn	1125 H St	Eureka, CA 95501
Days Inn	270 5th St	Eureka, CA 95501
Discovery Inn	2832 Broadway	Eureka, CA 95501
Dollison Rental	1205 Leslie Rd,	Eureka, CA 95503
Eagle House Victorian	129 2nd St	Eureka, CA 95501
Econo Lodge	1630 4th St	Eureka, CA 95501
Eureka Garden Bungalow	3471 California St	Eureka, CA 95503
Eureka Inn	518 7th St	Eureka, CA 95501
Eureka Super 8 Motel	1304 4th St	Eureka, CA 95501
Eureka Travelodge	4 4th St	Eureka, CA 95501
Eureka Vacation Rentals:	1985 Campton	Eureka, CA 95503
First Class Sailing B&B	1578 10th St	Arcata, CA 95521
Fisherman's Escape	P.O. Box 240	Trinidad, CA 95570
Flamingo Motel	4255 S Broadway	Eureka, CA 85503
Groth House	P.O. Box 350	Belvedere-Tiberon, CA 94920-0350
Harbor House	9976 Tilton Mine Rd	Redding, CA 96001
Heritage Inn	801 S Broadway	Eureka, CA 95501
Historic Zanone House	1604 G St	Eureka, CA 95501
Holiday Inn Express	815 W Wabash	Eureka, CA 95501
Horizon House	94 Cranridge Heights, SE	Calgary, AB T3M0C1
Humboldt Bay Inn	232 2 5th St	Eureka, CA 95501
Humboldt Vacation Rentals	PO Box 252	Blue Lake, CA 95525
Iris Inn & Catering	1134 H St	Eureka, CA 95501



Business Name	Street Address	City, State, Zip
J & R Hideaway Chalet	PO Box 545	Trinidad, CA 95570
Julie Fulkerson Bed & Breakfast	2614 L St	Eureka, CA 95501
Lamplighter Motel	4033 Broadway	Eureka, CA 95503
Margaret Roche Guesthouse	1019 J St	Eureka, CA 95501
McCullens Motel	1503 McCullens	Eureka, CA 95503
Motel 6	Tax Dept, PO Box 117508	Carrollton, TX 75011
Osprey House	PO Box 236	Trinidad, CA 95570
Paloma Creek Lodge	89 E 15th Street	Arcata, CA 95521-6001
Parker Creek Cottage	P.O. Box 240	Trinidad, CA 95570
Pelicans Nest	902 - 14th Street	Arcata, CA 95521
Pilot Rock Cottage	P.O. Box 712	Trinidad, CA 95570
Pine Motel	2411 Broadway	Eureka, CA 95501
Quality Inn	1209 4th St	Eureka, CA 95501
R.D. Chappelle & Assoc	2419 F St	Eureka, CA 95501
Raven House	P.O. Box 486	Trinidad, CA 95570
Red Lion	1929 4th St	Eureka, CA 95501
Redwood Coast Vacation Rentals	1225 Central Ave, Ste 14	McKinleyville, CA 95579
Retro Retreat	259 1/2 Garfield Street	Ashland, OR 97520
Rodeway Inn	2014 4th St	Eureka, CA 95501
Royal Inn	525 N Market	Redding, CA 96003
Scenic Cove - Vacation Rental	1732 Flamingo Rd	Chico, CA 95926
Sea Breeze - Vacation Rental	P.O. Box 737	Trinidad, CA
Sea Cliff	2161 Golf Course Rd	Bayside, CA 95524
Sea Star - Vacation Rental	P.O. Box 670	Trinidad, CA 95570
Seascape House	P.O. Box 630	Trinidad, CA 95570
Serenity Inn (winter shelter)	2109 Broadway	Eureka, CA 95501
Shoreline RV Park	2600 6th St	Eureka, CA 95501
Starfish House	P.O. Box 299	Trinidad, CA 95570
Sunset House	P.O. Box 6231	Eureka, CA 95502
Sunset Vista - Vacation Rental	8456 Placer Road	Redding, CA 96001
Townhouse Motel	933 4th St	Eureka, CA 95501
Treasure Cove - Vacation Rental	1555 East St, #220	Redding, CA 96001
Trinidad Treasure	3850 ElCentro Rd	Sacramento, CA 95234
Trinidad Village Retreat - Vacation Rental	9 Hemlock Dr	Greenwich, CT 06831
Upstairs at Cafe Waterfront	102 F St	Eureka, CA 95501
Whale Song	5244 Patrick Creek Drive	McKinleyville, CA 95519
Wright, Donna (Vacation Rental)	2016 O St	Eureka, CA 95501
Best Western Motel	2025 Riverwalk Drive	Fortuna, CA 95540
Comfort Inn (Ganesh Hospitality LLC)	1583 Riverwalk Drive	Fortuna, CA 95540
Fortuna Super 8 Motel	1805 Alamar Way	Fortuna, CA 95540
Humboldt Redwood Inn	819 Main Street	Fortuna, CA 95540
Redwood Fortuna Riverwalk Hotel	PO Box 3449	Yountville, CA 94599
Riverwalk RV Park	2189 Riverwalk Drive	Fortuna, CA 95540

Business Name	Street Address	City, State, Zip
Six Rivers Motel	31500 33rd Place SW, Unit G101	Federal Way, WA 98023
Travel Inn (Fortuna Motor Lodge)	275 12th Street	Fortuna, CA 95540
River's Edge RV Park	4173 Excelsior Rd.	Eureka, CA 95503
Humboldt Gables Motel	40 W Davis St.	Rio Dell, CA 95562
Cozy Cabin		
Cream City Cottage & Studio	725 Berding St	Ferndale, CA 95536
Ferndale Bluff House	925 Bluff St	Ferndale, CA 95536
Francis Creek Inn	Shaw Ave	Ferndale, CA 95536
Francis Street Vacation Home	176 Francis St	Ferndale, CA 95536
Gingerbread Mansion Inn	400 Berding St	Ferndale, CA 95536
Hotel Ivanhoe	315 Main St	Ferndale, CA 95536
Humboldt County Fairgrounds	1250 5th St	Ferndale, CA 95536
Jeanettes Cottage	505-B Fern Ave	Ferndale, CA 95536
Morning Star Vacation Rental	1690 California St	Ferndale, CA 95536
Peaceful View Vacation Rental	483 A Street	Ferndale, CA 95536
The Quarters	207 Francis St	Ferndale, CA 95536
Redwood Suites	332 Ocean Av	Ferndale, CA 95536
Shaw House Inn. Bed & Breakfast	703 Main St	Ferndale, CA 95536
Victorian Inn	400 Ocean Ave	Ferndale, CA 95536
The Old Rectory @ Victorian Inn	400 Ocean Ave	Ferndale, CA 95536
White House (RCVR)	455 Brown St	Ferndale, CA 95536
Ye Olde Danish Inn	132 Ocean Ave	Ferndale, CA 95536
47 South G Street-Beautiful Location close to plaza	47 South G Street	Arcata, CA 95521
Apartment on A St	971 A Street	Arcata, CA 95521
Arcata Heights Guest House	1215 H St	Arcata, CA 95521
Arcata Hospitality, LLC	885 K St	Arcata, CA 95521
Arcata Redwood Hideaway	1470 Panorama Drive	Arcata, CA 95521
Arcata Stay - Rose Court Cottage	814 13th Street	Arcata, CA 95521
Arcata Vacation Rentals	1260 30th Street	Arcata, CA 95521
Bayview Bungalow	1265 H Street	Arcata, CA 95521
Best Western Arcata Inn	4827 Valley West Blvd	Arcata, CA 95521
Black Cat Alley Hideaway	1271 C Street	Arcata, CA 95521
Bohemia Garden Studio	1170 D Street	Arcata, CA 95521
Buttermilk Bungalow	1470 Buttermilk Lane	Arcata, CA 95521
Clare Holmes	PO BOX 945	Arcata, CA 95518
Clare Holmes	930 D Street	Arcata, CA 95518
Daniel Duncan	846 Union Street	Arcata, CA 95521
Days Inn Arcata	4701 Valley West Blvd	Arcata, CA 95521
Fairwinds Motel	1674 G St.	Arcata, CA 95521
Forest View Stay	231 13th Street	Arcata, CA 95521
Gateway Stay	1369 G Street	Arcata, CA 95521
Hampton Inn & Suites	4750 Valley West Blvd	Arcata, CA 95521

Business Name	Street Address	City, State, Zip
Hotel Arcata	708 9th St	Arcata, CA 95521
Howard Johnson Express Inn	4700 Valley West Blvd	Arcata, CA 95521
Humboldt Haven	2745 Meadow Creek Way	Arcata, CA 95521
Humboldt Vacation Rentals	PO Box 252	Blue Lake, CA 95525
The I Street Inn	716 I St	Arcata, 95521
Intimate Garden Retreat	2227 Ariel Way	Arcata, 95521
Janette's Room- Marsh Commons	43 South G Street	Arcata, 95521
Lady Anne Bed & Breakfast Inn.	902 14th Street	Arcata, CA 95521
Little Buttermilk Cottage	1593 Old Briceland Rd	Garberville, CA 95542
Mad River Rapids RV Park	PO BOX 6330	San Jose ta, CA 95150
Melanie Patrick	PO Box 431	Bayside, CA 95524
Michael Van Devender	609 J Street	Arcata, CA 95521
Motel 6	4755 Valley West Blvd	Arcata, CA 95521
North Star Vacations	1145 15th Street	Arcata, CA 95521
Paul Pitino Vacation Rental	324 H Street	Arcata, CA 95521
Plaza Courtyard	833 9th Street	Arcata, 95521
Plaza Terrace	821 9th Street Unit B	Arcata, 95521
Quality Inn of Arcata	3778 Blisted Way	Sacramento, CA 95834
Red House	1025 Lewis Ave	Arcata, CA 95521
Red Roof Inn	4975 Valley West Blvd	Arcata, 95521
Redwood Coast Vacations	1225 Central Ave, Suite 14	McKinleyville, CA 95519
Redwood Guest Cottage	984 16th St	Arcata, CA 95521
Redwood Lily Guest House	955 12th Street	Arcata, CA 95521
Redwood Lodge	1653 Panorama Dr	Arcata, CA 95521
the Secluded Eco-Cottage	872 Union Street	Arcata, CA 95521
Skyhouse	948 11th Street	Arcata, CA 95521
Sofia Pereira and Ryan Emenaker	1236 Chester Ct	Arcata, CA 95521
Spear Yurt	3660 Spear Avenue	Arcata, CA 95521
Streamside View	960 7th Street	Arcata, CA 95521
Super 8 Motel - Arcata	4887 Valley West Blvd	Arcata, CA 95521
Sweet Home Stay	1541 H Street	Arcata, CA 95521
This is Arcata	1337 J Street	Arcata, CA 95521
Trillium Vacations	PO BOX 252	Blue Lake, CA 95525
Trinidad Retreats	PO BOX 1044	Trinidad, CA 95570
DANA FIGUEIREDO	2779 FICKLE HILL RD	ARCATA, CA 95521
JOANNE BERKE	2548 FICKLE HILL RD	ARCATA, CA 95521
MEER IMAGE	44 PELICAN LN	ARCATA, CA 95521
THE PACIFIC OVERLOOK	906 KAY AVE	TRINIDAD, CA 95570
ALOFT IN THE REDWOODS	1020 REDMOND RD	EUREKA, CA 95503
COURTNEY ROBERTS	40411 N CAPRA WAY	EUREKA, CA
CREEKSIDE COMMONS	475 HOWARD HEIGHTS RD	EUREKA, CA 95503
E-Z LANDING R.V. PARK	PO BOX 1284	SANTA MONICA, CA 90406

Business Name	Street Address	City, State, Zip
JESSICA RICKER HOTSPOT TAX SERVICES	PO BOX 3089	EUREKA, CA
KLAMATH RIVER LODGE	PO BOX 1032	EUREKA, CA 95502
MOONSTONE PROPERTIES INC	2905 Burton Dr	Cambria, CA 93428
REDWOOD COAST CABINS AND RV RESORT	4050 US-101	EUREKA, CA 95503
SUNSHINE COTTAGE	1319 FRESHWATER RD	EUREKA, CA 95503
TERESA BAGINSKI	459 BLUE BLOSSOM LN	EUREKA, CA 95503
TOM TREPIAK	80 GREGORY LN	EUREKA, CA 95503
WENDY & JOHN LESTINA AIRBNB	3676 CENTERVILLE RD	FERNDAL, CA 95536
SILVER SIDE MOTEL	217 KINGSTON RD	McKinleyville, CA 95519
BENBOW HOUSE	4101 SPROWL CREEK RD	GARBERVILLE, CA 95542
BENBOW VALLEY INVESTMENTS	445 LAKE BENBOW DR	GARBERVILLE, CA 95542
BENBOW VALLEY RESORT/ RV PARK	445 LAKE BENBOW DR	GARBERVILLE, CA 95542
HUMBOLDT HOUSE INN	701 REDWOOD DR	GARBERVILLE, CA 95542
JOHNSTON'S MOTEL	839 REDWOOD DR	GARBERVILLE, CA 95542
JULIA MORGAN'S HISTORIC REDWOODS INN	255 BENBOW DAM RD	GARBERVILLE, CA 95542
LONE PINE MOTEL	912 REDWOOD DR	GARBERVILLE, CA 95542
MOTEL GARBERVILLE	948 REDWOOD DR	GARBERVILLE, CA 95542
RICHARDSON GROVE KOA, INC.	750 US HIGHWAY 101	GARBERVILLE, CA 95542
SHERWOOD FOREST MOTEL	784 REDWOOD DR	GARBERVILLE, CA 95542
RCVR-160 BAKER RANCH (SANCTUARY)	1225 CENTRAL AVE	MCKINEYVILLE , CA 95519
RCVR-3186 CENTRAL AVE	1255 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-5166 PATRICK'S CR DR (CLAM BEACH)	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-ALEGRIA	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-AZALEA	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-BALBOA HOUSE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-BELLA VISTA	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-BIG FAMILY RIVER HOUSE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-BIRDS	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-BUTTERMILK LN	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-CASA SILVERADO	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-COASTAL CALM	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-COUNTRY CREEK HOME	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-ESTATE	1255 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-FAIRWAY	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-Fernbridge House	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-FICKLE HILL FUN	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-FIELDBROOK	1255 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-FRESH	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-FRESH	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-MEADOW	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-MID CENTURY WATERFRONT	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-Moonstone House	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-OSONG	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519

Business Name	Street Address	City, State, Zip
RCVR-OYSTER BEACH	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-OYSTER LOFT	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-PARKSIDE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-PASTURE HOME	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-PRAIRIE BEACH	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-QUAILS	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-RETRO	1255 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-SCOTTY POINT	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-SEA CTG	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-SEAWOODS FARMHOUSE & COTTAGE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-SHELL COTTAGE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-SILVERADO B	1255 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-SPLENDOR	1255 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-STONE LAGOON CABIN	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-STRAW 2 & 3	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-STYLE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-TRILLIUM	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-VISTA POINT CASITA	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-WEDDING ROCK RETREAT	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-WEST OF HAVEN	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-WESTGATE	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-WHALE ROCK SUITES	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
RCVR-Willow Creek Retreat	1225 CENTRAL AVE STE 14	MCKINEYVILLE , CA 95519
WIDOW WHITE CREEK RV PARK	1085 MURRAY RD	MCKINLEYVILLE, CA 95519
AZALEA HIDEAWAY	1388 AZALEA AVE	MCKINLEYVILLE, CA 95519
HOLIDAY INN EXPRESS HOTEL & SUITES	3107 CONCORDE DR	MCKINLEYVILLE, CA 95519
HUMBOLDT RETREAT CENTER	2827 ELIZABETH RD	MCKINLEYVILLE, CA 95519
JEFF AND DIANE ROMBERG	1892 OCEAN DR	MCKINLEYVILLE, CA 95519
PORTALUPI HOUSE	531 BURR OAK CT	VACAVILLE, CA 95688
THE GATE LODGE	971 A ST	MCKINLEYVILLE, CA 95519
GIANT REDWOODS RV & CAMP	PO BOX 597	MYERS FLAT, CA 95554
MYERS INN	PO BOX 173	Myers Flat, CA 95554
RAVEN RIDGE RETREAT	220 RAVEN RIDGE RD	TRINIDAD, CA 95570
ELK MEADOW CABINS	PO BOX 66	ORICK, CA 95555
GREEN VALLEY MOTEL	PO BOX 67	ORICK, CA 95555
HURST VACATION RENTAL	PO BOX 809	ORICK, CA 95555
PALMS CAFE & MOTEL	PO BOX 437	ORICK, CA 95555
KLAMATH RIVERSIDE RV PARK	17505 US-101	KLAMATH, CA 95548
SANDY BAR RANCH	PO BOX 347	Orleans, CA 95556
MATTOLE RIVER ORGANIC FARM	42354 MATTOLE RD	PETROLIA, CA 95558
PETROLIA GUEST HOUSE	PO BOX 107	PETROLIA, CA
MADRONA MOTOR COURT AND COTTAGES	PO BOX 156	Phillipsville, CA 95559
RIVERWOOD INN	PO BOX 121	Phillipsville, CA 95559

Business Name	Street Address	City, State, Zip
ANCIENT REDWOODS RESORT	PO BOX 254	Redcrest, CA 95569
REDCREST RESORT & GIFT SHOP	PO BOX 235	Redcrest, CA 95569
DEAN CREEK RESORT	5790 CARMEL VALLEY RD	CARMEL-BY-THE-SEA, CA 93923
CHIA JEN STUDIO	PO BOX 469	RIO DELL, CA 95562
GALLAGHERS IRISH PUB INC	PO BOX 128	SCOTIA, CA
VACATION HOUSE IN THE REDWOODS	31117 STATE HIGHWAY 254	SCOTIA, CA 95565
ABALONE COVE VACATION RENTALS	PO BOX 2036	TRINIDAD, CA 95570
AZALEA GLEN	PO BOX 1099	TRINIDAD, CA 95570
BISHOP PINE LODGE	1481 PATRICKS POINT DR	TRINIDAD, CA 95570
CHARMING HOUSE IN THE REDWOODS	481 CEDAR AVE	TRINIDAD, CA 95570
COTTAGES ON OCEAN BLUFF	PO BOX 1235	TRINIDAD, CA 95570
EFRV LLC dba EMERALD FOREST CABINS & RV	PO BOX 597	TRINIDAD, CA 95570
ELK COUNTRY RV RESORT & CAMPGROUND	216 IDLEWOOD LN	TRINIDAD, CA 95570
EMERALD FOREST	PO BOX 870	TRINIDAD, CA 95570
FOREST HAVEN COTTAGE	980 WESTHAVEN DRIVE	TRINIDAD, CA 95570
GARAGE HOUSE	PO BOX 769	TRINIDAD, CA
GOLDEN EAGLE VACATION RENTALS	3751 PATRICKS POINT DR	TRINIDAD, CA 95570
JEFFREY STEINKAMP	PO BOX 1173	TRINIDAD, CA
KARIN'S PLACE	286 MILL CREEK LN	TRINIDAD, CA 95570
LOST WHALE INN	3452 PATRICKS POINT DR	TRINIDAD, CA 95570
MACLYN MORRIS JR	PO BOX 8446	SANTA CRUZ, CA 95061
OCEAN GROVE LODGE	PO BOX 873	TRINIDAD, CA 95570
OCEANFRONT CHALET	1326 STAGECOACH RD	TRINIDAD, CA 95570
PATRICKS POINT INN	16242 ORIZABA AVE	PARAMOUNT, CA 90723
SEA CLIFF HOTEL	1895 PATRICKS POINT DR	TRINIDAD, CA 95570
SHELLSEEKER VACATION RENTAL	164 LOOP PL	TRINIDAD, CA 95570
SYLVAN HARBOR	875 PATRICKS POINT DR	TRINIDAD, CA 95570
TRINIDAD BLUFF HOUSE	100 QUAIL TRAIL LN	TRINIDAD, CA 95570
TRINIDAD INN	PO BOX 1008	TRINIDAD, CA 95570
TRINIDAD RETREATS- 150 BAKER RANCH RD	PO BOX 1044	TRINIDAD, CA 95570
TRINIDAD RETREATS- 16 DRIFTWOOD LANE	16 DRIFTWOOD LN	TRINIDAD, CA 95570
TRINIDAD RETREATS- 372 6TH AVE	PO BOX 1044	TRINIDAD, CA 95570
TRINIDAD RETREATS -520 2ND AVE	PO BOX 1044	TRINIDAD, CA 95570
TRINIDAD RETREATS- 68 QUARNADA LN	PO BOX 1044	TRINIDAD, CA 95570
TRINIDAD RETREATS- 881 DRIVER RD	PO BOX 1044	TRINIDAD, CA 95570
TRINIDAD RETREATS- 884 9TH AVE	PO BOX 1044	TRINIDAD, CA 95570
TURTLE ROCKS OCEANFRONT INN	3392 PATRICKS POINT DR	TRINIDAD, CA 95570
VIEW CREST LODGE	3415 PATRICKS POINT DR	TRINIDAD, CA 95570
SHELTER COVE R/V CAMPGROUND & DELI	492 MACHI RD	WHITETHORN, CA 95589
5 CLAM COURT	570 W ATUA PL	ORO VALLEY, AZ 85737
CABIN AT SHELTER COVE	5575 ELKHEAD RD	YONCALLA, OR 97499
CLIFF HOUSE AT SHELTER COVE	141 WAVE DR	WHITETHORN, CA 95589

Business Name	Street Address	City, State, Zip
HALBROOK VACATION RENTAL	PO BOX 5463	WHITETHORN, CA
INN OF THE LOST COAST	205 WAVE DR	WHITETHORN, CA 95589
MARIO'S MARINA LLC	533 MACHI RD	WHITETHORN, CA 95589
OCEANFRONT INN	26 SEAL COURT	SHELTER COVE, CA 95589
SAIL COURT RENTAL	3635 SUNRISE CT	WHITETHORN, CA
SHELTER COVE BEACHCOMBER INN	245 MACHI RD # B	WHITETHORN, CA 95589
SPYGLASS INN AT SHELTER COVE	118 DOLPHIN DR	WHITETHORN, CA 95589
THE HOUSE AT SHELTER COVE	2108 COTTON MILL DR	MCKINNEY, TX 75070
THE TIDES INN	59 SURF POINT	WHITETHORN, CA 95589
THOMPSON HOUSE	5410 LIGURIAN DR	SAN JOSE, CA 95138
WAGSTER VACATION RENTAL	1794 MICHON CT	WHITETHORN, CA
BIGFOOT MOTEL	PO BOX 957	WILLOW CREEK, CA 95573
CHINA CREEK COTTAGES	40500 CA-299	WILLOW CREEK, CA 95573
COHO COTTAGES	PO BOX 729	WILLOW CREEK, CA 95573
MOSS MANOR THE RIVER HOUSE	1560 PATTERSON RD	WILLOW CREEK, CA 95573
TRINITY RIVER PARADISE VACATION RENTAL	PO BOX 389	TRINIDAD, CA 95570

