



BOARD OF SUPERVISORS COUNTY OF MADERA

MADERA COUNTY GOVERNMENT CENTER
200 WEST 4TH STREET / MADERA, CALIFORNIA 93637
(559) 675-7700 / FAX (559) 673-3302 / TDD (559) 675-8970
Agendas available: www.MaderaCounty.com

Members of the Board

Tom Wheeler
Brett Frazier
David Rogers
Robert L. Poythress
Leticia Gonzalez

The Board of Supervisors

December 20, 2022
Chairman Tom Wheeler

DEPARTMENT Treasurer/Tax Collector Department	DEPARTMENT CONTACT Adrianna Chavira	AGENDA ITEM p PUBLIC HEARINGS
SUBJECT: Fee Schedule for Transient Occupancy Tax (TOT)	REQUIRED VOTE: 4/5 Vote Required	DOC. ID NUMBER 22-0967
STRATEGIC FOCUS AREA(S): Focus Area Not Defined (Explain)		
CLERK NOTES: {{motions.text}}		
RESULT: {{voting.status}} [{{voting.for_count}}] TO [{{voting.against_count}}] MOVER: {{motions.mover format="[[firstname]] [[lastname]], [[title]]"}} SECONDER: {{motions.seconder format="[[firstname]] [[lastname]], [[title]]"}} AYES: {{voting.for_names format="[[lastname]]"}}		
Is this item Budgeted? No Will this item require additional personnel? No Previous Relevant Board Actions: NA PowerPoint Presentation? No Supporting Documents: Other/Misc.		DOCUMENT NO(S).

RECOMMENDED ACTIONS:

Introduction of an Ordinance amending Chapter 3.20 of the Madera County Code pertaining to revising and clarifying the language of Chapter 3.20 regarding the Transient Occupancy Tax; **Waive the first reading and set the second reading for January 3, 2023.**

DISCUSSION / FISCAL IMPACT / STRATEGIC FOCUS:

Through the course of business, it is necessary to increase certain fees to align with increases in administrative cost as they relate to the functions and processes that the fees are to account for. We have reviewed and analyzed the following fee categories:

- Create Lien – Unsecured Taxes
- Bank Account Levy

Throughout the review of our analysis, we have identified that the above fees warrant an increase due to work involved and the administrative costs associated with the tasks required to perform this service.



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In addition, we have identified functions that are currently not being charged and a fee should apply. These new fees are all related to the myriad of tasks associated with the transient occupancy taxes processes along with other tasks in the Tax Collector's office, including:

- Transient Occupancy Tax - Clearance Certificate
- Transient Occupancy Tax - Create Lien
- Transient Occupancy Tax - Release of Lien
- Transient Occupancy Tax - Non-Compliance
- Transient Occupancy Tax - Audit
- Transient Occupancy Tax - Collections Fee
- Business License Software Fee
- Unsecured Collections Fee
- Non-Sufficient Fund (NSF) Admin Fee for Additional Parcel(s)

The recommended fees above are administrative costs associated with the tasks required to be performed by the Treasurer-Tax Collector's office.

Govt. Code section 54985(a), Govt. Code section 6157(b), and RTC Code 2922(e) allows the board to increase a fee for a service or impose a new fee at an amount reasonably necessary to recover the cost of providing a service.

FISCAL IMPACT: Projected increase in fees collected due to collection activity. Fiscal Year to date potential revenue for:

- Transient Occupancy Tax - Clearance Certificate: \$ 245.00
- Transient Occupancy Tax - Create Lien: \$900.00
- Transient Occupancy Tax - Release of Lien: \$400.00
- Transient Occupancy Tax - Non-Compliance: \$2,100.00
- Transient Occupancy Tax - Audit: \$1,800.00
- Transient Occupancy Tax - Collections Fee: \$3,000.00
- Business License Software Fee: \$ 55,172.00
- Unsecured Collections Fee: \$ 11,600.00
- NSF Admin Fee for Additional Parcel(s): \$16.00
- Release of Lien – Unsecured Taxes: \$6,060.00
- Bank Account Levy: \$25,830.00

CONNECTION TO THE COUNTY OF MADERA STRATEGIC PLAN - MISSION 2023:
STRATEGIC FOCUS AREAS • Focus Area Not Defined – Transient Occupancy Tax and fee schedule revision is not defined in the Strategic Plan; the requested action is also not in conflict with any of the defined focus areas.



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ATTACHMENTS

1. 3.20 Uniform Transient Occupancy Tax