

**RESOLUTION NO. R2024-34**

**RESOLUTION OF THE BOARD OF SUPERVISORS,  
COUNTY OF ALPINE, STATE OF CALIFORNIA  
SUBMIT TO THE VOTERS OF ALPINE COUNTY AT THE NOVEMBER 2024 PRESIDENTIAL  
ELECTION A PROPOSAL TO AMEND AN ORDINANCE INCREASING THE TRANSIENT  
OCCUPANCY TAX FROM 10% TO 14% TO THE GENERAL FUND REVENUE**

**WHEREAS**, visitors are drawn to Alpine County by its natural beauty and unique and historical attractions; and

**WHEREAS**, the economic impact of tourism is vital to the local economy; and

**WHEREAS**, balancing the costs and benefits of tourism is essential to the preservation of our communities and our quality of life; and

**WHEREAS**, Transient Occupancy Tax is an important part of that balance; and

**WHEREAS**, Revenue and Taxation Code section 7280 authorizes a county to levy a tax for the privilege of occupying a room or other living space in a hotel, motel or other lodging, where the lodging is for 30 days or less; and

**WHEREAS**, the County, pursuant to the authority of Revenue and Taxation Code section 7280, has previously enacted County Ordinance Code Chapter 3.16, which imposes a Transient Occupancy Tax of 10% in the County on the rent charged by the operator for occupancy of hotels, motels, inns or other lodging, except at a camping site or a space at a privately owned or State Park campground or recreational vehicle park; and

**WHEREAS**, the existing 10% Transient Occupancy Tax rate was approved by the voters as a General Tax in 2004 and, therefore, may be used for any general government purpose; and

**WHEREAS**, the Board of Supervisors desires that the existing 10% Transient Occupancy Tax rate in the unincorporated area of the County remain as a General Tax that may be used for any general government purpose; and

**WHEREAS**, the Board of Supervisors desires that the Alpine County Ordinance Code Chapter 3.16 be amended to increase the 'hotel/motel' tax rate upon visitors of vacation home rentals, hotels, motels, and similar facilities in Alpine County from 10% to 14% of rent charged to the visitor, and

**WHEREAS**, The boundaries of Alpine County are as follows:

Beginning at the north corner, at a point where the state line crosses the east summit of the Sierra Nevada Mountains, being the most easterly corner of El Dorado; thence southwesterly along said summit to a point two miles west of James Green's house, in Hope Valley, called Thompson's Peak; thence southwesterly in a direct line to a point on the Amador and Nevada turnpike road in front of Z. Kirkwood's house, being the common corner of Amador, Alpine, and El Dorado; thence south across the north fork of the Mokelumne River to the road leading from West Point, in Calaveras, to Big Tree road, near the Big Meadows; thence easterly along said West Point road to the Big Tree road; thence easterly in a direct line to where the Sonora trail strikes the middle fork of the Stanislaus River; thence easterly along said trail to the summit of the Sierra Nevada Mountains; thence northerly along said summit to the dividing ridge between the West Walker and Carson Rivers; thence northeasterly along said dividing ridge to the state line, forming the easterly corner of Alpine and northerly corner of Mono; thence northwest along said state line to the place of beginning.; and

**WHEREAS**, The Board of Supervisors desires that the matter of a 4% increase in the Transient Occupancy Tax rate in Alpine County be submitted to the voters for approval as a General Tax; and

**WHEREAS**, the 4% increase in the Transient Occupancy Tax rate shall be dedicated to Discretionary General Fund revenues in Alpine County.

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

1) The Board of Supervisors does hereby order submitted to the voters at the Election on November 5, 2024, the following question:

"For the sole purpose of supporting Alpine County's General Fund, shall an ordinance be adopted to increase the 'hotel/motel' tax rate upon visitors of vacation home rentals, hotels, motels, and similar facilities in Alpine County from 10% to 14% of rent charged to the visitor, providing approximately an additional \$400,000 annually for the General Fund until repealed?"

2) The proposed ordinance implementing the increase which is submitted to the voters is attached hereto as Exhibit "A".

3) That in all particulars not recited in the Resolution, the election shall be held and conducted as provided by law.

4) That the approval of this Resolution and the submittal of the measure referenced in Section 1 hereof to a vote of the people is not a project under the California Environmental Quality Act in that it does not have the potential to result in either a direct physical change in the environment, or a reasonable foreseeable indirect physical change in the environment (14 Cal. Code of Regs. Section 15378(a)), 22-0498 A 2 of 3

**Adopted as Amended this 7th day of May 2024, by the following vote:**

**AYES: Charles Dobson, Ron Hames, Terry Woodrow, David Griffith**

**ABSENT: Irvin Jim**

*Terry Woodrow*

Terry Woodrow (May 10, 2024 15:58 PDT)

Terry Woodrow, Chair  
Board of Supervisors, County of  
Alpine, State of California

**ATTEST:**

*Teola L. Tremayne*

Teola L. Tremayne, County Clerk  
& Ex Officio Clerk to the Board of Supervisors

**APPROVED AS TO FORM:**

*Charles J. McKee*

Charles J. McKee (May 12, 2024 09:32 PDT)

Charles J. McKee, County Counsel

## EXHIBIT A

ORDINANCE OF THE COUNTY OF ALPINE,  
STATE OF CALIFORNIA, AMENDING  
ORDINANCES 622-05 (HOTEL AND MOTEL TAX)

The Board of Supervisors of the County of Alpine, State of California, does ordain  
as follows:

### SECTION I. NON-CODIFIED FINDINGS AND BACKGROUND

The Board of Supervisors of the County of Alpine finds that recent court decisions and changes in state statute require that the existing transiency occupancy ordinances of the county be revised and updated. The Board of Supervisors also wishes to clarify the applicability of county ordinances to certain transient occupancies. This ordinance is adopted for that purpose.

### SECTION 2. AMENDMENT OF ORDINANCE

Ordinance No. 662-05 are hereby repealed in their entirety, as are all other County ordinances and parts in conflict herewith

#### **Chapter 3.16 TRANSIENT OCCUPANCY TAX**

Sections:

- 3.16.010 Short title.
- 3.16.020 Definitions.
- 3.16.030 Rate and allocation of funds.
- 3.16.040 Exemptions.
- 3.16.050 Collection of tax.
- 3.16.060 Registration.
- 3.16.070 Reporting and remitting.
- 3.16.080 Penalties and interest.
- 3.16.090 Failure to collect and report.
- 3.16.100 Appeal.
- 3.16.110 Records.
- 3.16.120 Refunds.

### 3.16.130 Actions to collect.

### 3.16.140 Violations designated misdemeanor.

#### **3.16.010 Short title.**

This chapter shall be known as the “Uniform Transient Occupancy Tax of the County of Alpine.” (Ord. 662 § 3 (part), 2005)

#### **3.16.020 Definitions.**

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter.

“Hotel” means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes, but is not limited to, any hotel, inn, vacation home or house, condominium, motel, timeshare, interval ownership, studio hotel, lodging house, rooming house, apartment house, campground, recreational vehicle park, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof, duplex, triplex, single-family dwelling units except any private single-family dwelling rented only incidentally to permanent occupancy. The burden of establishing that the facility is not a hotel shall be on the owner or operator thereof, provided however, that this chapter shall not extend to any campground owned by the State of California.

“Occupancy” means the use of or possession or the right to use or possession of any hotel room or rooms or portion thereof, offered for rent for dwellings, lodging or sleeping purposes.

“Operator” means the person who is proprietor of the hotel, whether in capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs functions through a managing agent or any type or character other than an employee, the managing agent is an operator for purposes of this chapter and has the same duties and liabilities as the principal. Compliance with the provisions of this chapter by either the principal or a managing agent, only one certificate shall be required, which certificate will cover all hotels operated by the managing agent.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

“Rent” means the consideration charged, whether or not received, for occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, and property and services of any kind of nature, without any deduction therefrom whatsoever except for rebates for credit card processing, costs incurred by the owner and such other deductions as the tax administrator may authorize from time to time where monies received by the operator do not represent income taxable by the county.

“Tax administrator” means the county treasurer-tax collector.

“Transient” means any person who occupies or is entitled to occupy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days as full days Any such person so occupying space in a hotel is a transient until the

period of thirty (30) nights has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, an uninterrupted period of time extending both prior and subsequent to the effective date of this chapter may be considered. Transient shall not include the owner or guest of an owner of a timeshare unit (as defined in Business and Professions Code Section 11003.5) or a membership camping contract (as defined in Civil Code Section 1812300). (Ord. 662 § 3 (part), 2005)

### **3.16.030 Rate and allocation of funds.**

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of fourteen percent (14%) of the rent charged by the operator. All monies collected under this chapter will be applied as general county revenues. This tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the operator of the hotel at the time the rent is paid. The unpaid tax is due upon the transient's ceasing to occupy space in the hotel. If, for any reason, the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax be paid directly to the tax administrator. Each year the board of supervisors may reimburse the Alpine County chamber of commerce up to ten percent (10%) of the moneys collected under this chapter for its promotion of the various areas of the county and the county as a whole. The Alpine County chamber of commerce shall be accountable to the county for funds so expended and, upon request by the county auditor, shall present proof that funds reimbursed to the Alpine County chamber of commerce were actually used for the designated purpose. Each year the board of supervisors may reimburse up to ten percent (10%) of the moneys collected under this chapter to the following agencies in proportion to the respective contributions from each area toward this tax:

- A. Collections made within the service area of the Kirkwood Meadows public utility district for any purpose or which the district is authorized to provide.
- B. Collections made within the area of the county lying east of the crest of the Sierra to the Alpine County chamber of commerce to promote the east side of the county.
- C. Collections made within the Bear Valley area to county service area No. 1 for promotion of the Bear Valley area. (Ord. 662 § 3 (part), 2005)

### **3.16.040 Exemptions.**

No tax shall be imposed upon:

- A. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.
- B. Any federal officer or employee when on official business.

No exemption shall be granted except a claim therefore made at the time the rent is collected, upon a form prescribed by the tax administrator. (Ord. 662 § 3 (part), 2005)

### **3.16.050 Collection of tax.**

Every operator of a hotel in the county for stays of less than thirty-one (31) continuous nights shall collect the tax in the amount of rent from the occupant. This tax shall be collected on the rent charged for night one through night thirty of any stay, unless the occupant warrants in

writing before or at the inception of stay, that such stay shall exceed thirty (30) continuous nights. The lodging provider shall provide a receipt to each occupant which receipt shall reflect both the amount of rent and the amounts of this and any other applicable tax. This tax shall be due from the occupant, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable for any amount of tax that he or she fails to collect appropriately, and must remit to the county any amount of tax collected. No operator shall in any way advertise or state that the tax or any portion thereof will be absorbed by the operator, will be included in the rent, or refunded except as provided herein. (Ord. 662 § 3 (part), 2005)

### **3.16.060 Registration.**

Within thirty (30) days after commencing business, each operator of any hotel renting to transients must register the hotel with the tax administrator and obtain a transient occupancy registration certificate to be posted at all times in a conspicuous place on the premises. The certificate shall state, among other things, the following:

A. The name of the operator and the owner, if different.

B. The address of the hotel.

C. The date upon which the certificate was issued.

D. The transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the uniform transient occupancy tax by registering with the tax administrator for the purpose of collecting from transients the transient occupancy tax and remitting the tax to the tax administrator. The certificate does not authorize any person to conduct any lawful business or to conduct any lawful business in an unlawful manner, nor operate a hotel without strictly complying with all applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this county. (Ord. 662 § 3 (part), 2005)

### **3.16.070 Reporting and remitting.**

Each operator shall, on or before the last day or one month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the tax administrator, make a return to the tax administrator on forms provided, of the total rents charged and received, and the amount of the tax collected for transient occupancies. Returns must be completed and filed even if no tax is due. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. Any tax not immediately remitted shall be delinquent and subject to the penalties and interest provisions set forth below. The tax administrator may establish shorter reporting periods or extend the time for filing of a return for a period not to exceed thirty (30) days for any certificate holder if it is deemed necessary in order to ensure collection of the tax and further information may be required in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter are held in trust for the account of the county until payment thereof is made to the tax administrator. (Ord. 662 § 3 (part), 2005)

### **3.16.080 Penalties and interest.**

A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax.

B. Continued Delinquency. For each subsequent thirty (30) day period following the date on which an operator's remittance first becomes delinquent, the operator shall pay a delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed, up to a maximum of fifty percent (50%).

C. Fraud. If the tax administrator determines that the nonpayment of any remittance under this chapter is due to fraud, a penalty of up to twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one and one-half percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid. (Ord. 662 § 3 (part), 2005)

### **3.16.090 Failure to collect and report.**

If any operator fails or refuses to collect the tax and to make, within the time provided in this chapter, any report and remittance of the tax or any portion thereof required by this chapter, the tax administrator shall proceed in such a manner as may be deemed best to obtain facts and information on which to base the estimate of the tax due. As soon as the tax administrator procures such facts and information as may be available to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, the tax administrator shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such a determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of business. Such operator may, within ten (10) days after the serving or mailing of such notice, make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator, shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give not less than five days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax should not be so fixed. After such hearing, the tax administrator shall determine the proper tax to be paid and thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in Section 3.16.100.

A. If any person is delinquent in the payment of the amount required to be paid or in the event a determination has been made that an amount due remains unpaid, the tax administrator may, not later than three years after the payment became delinquent, give notice thereof by certified mail to all persons in the county having in their possession or under their control, any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent. After receiving the notice, the persons so notified shall neither transfer nor make any other disposition of the credits, other personal property or debts in their possession or under their control at the time they received the notice, until the tax administrator consents to a transfer or within five days after receipt of the notice, advise the tax administrator of all such credits, other personal property or debts in their possession, under their control, or owing by them.

B. At any time within the three years after any tax or amount of tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the tax administrator may bring action in the courts of this state or any other state or of the United States in the name of the county to collect the amount delinquent together with penalties and interest.

C. If any owner and/or operator of any business or the real property upon which such business is operated, sells, transfers, assigns, leases, or otherwise quits the business, and any person takes ownership or operation of the business and/or real property upon which such business is operated shall, in escrow, or otherwise pay such amount in full. The amount to be paid shall be determined by an audit for the last fiscal year of the property being transferred, conducted by the county, less any security deposit held by the county. No escrow shall be allowed to close concerning any property subject to this chapter unless sufficient funds are retained in escrow to cover any delinquency and paid over to the county from escrow upon demand. All sums deemed due the county at the completion of the audit shall be paid to the county by the escrow holder upon written demand of the tax administrator. If any such owner or operator of the business and/or the real property upon which the business is operated, or any escrow holder, fails to pay, withhold, or insure the withholding of the required sum, such person shall be liable for all monies due the county. No county permit or entitlement of any type shall be issued to the successor, owner, or operator of any transient lodging facility if transient occupancy taxes remain unpaid.

D. Notice shall be recorded with the Alpine County recorder's office on every transient lodging facility within the county. The following notice shall appear with regard to such properties:

Pursuant to Alpine County Code, if any owner or operator liable to the County for any amount of transient occupancy tax sells, transfers, or assigns the property, the purchasers or successors of such person shall, in escrow, hold sufficient funds to pay such amount in full. The amount shall be determined by audit as described by the Code. If any person fails to pay or withhold the required sum, or allows escrow to close without satisfaction in cash the amount owed to the county, such person shall be personally liable.

E. If any amount of transient occupancy tax required to be paid to the county under this section is not remitted or paid when due, the tax collector or his/her designee may, within three years after the amount is due, file for record in the office of the county recorder a certificate specifying the amount of tax, penalties and interest due, the name and address as it appears on the records of the tax administrator of the owner and/or operator liable for that amount, and the fact that the tax administrator has complied with all provisions of this section in the determination of

the amount required to be paid to the county. From the date of the filing for record, the amount required to be remitted together with penalties and interest, constitutes a lien upon which all real property acquired by him or her at any subsequent date but before the lien expires. The lien has the force, effect and priority of a judgment lien and shall continue for ten (10) years from the time of filing of the certificate unless sooner released or otherwise directed.

If the tax administrator is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the county by any operator, he or she may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One or more determinations may be made of the amount due for one or more monthly periods. Penalty and interest shall be assessed upon the amount of any determination. The tax administrator shall give to the operator written notice of his or her determination. The notice may be served personally or by United States mail. If by mail, such service shall be addressed to the operator at his or her address as it appears in the records of the county. Service by mail is complete when delivered by certified mail with a return receipt signed by the addressee, or when made by statutory overnight delivery. Except in cases of failure to make a return or of fraud, every notice of deficiency determination shall be mailed within three years after the twentieth (20th) day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three years after the return is filed, whichever period should last expire. If any operator fails to make a return, the tax administrator shall make an estimate of the amount of the gross receipts of the operator. The estimate shall be made for the period or periods in respect to which the operator failed to make the return and shall be based upon any information which is or may come into the possession of the tax administrator. Matters in extenuation or mitigation of the deficiency determination must be submitted in writing at the time the claim for refund is filed. (Ord. 662 § 3 (part), 2005)

### **3.16.100 Appeal.**

Any operator aggrieved by a decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the board of supervisors by filing a notice of appeal with the Alpine county clerk within fifteen (15) days of the serving or mailing of the determination of tax due. The board shall fix a time and place for hearing of such appeal, and the county clerk shall give notice in writing to the operator at the last known place of business. The findings of the board are final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due is immediately due and payable upon service of notice. (Ord. 662 § 3 (part), 2005)

### **3.16.110 Records.**

It is the duty of every operator liable for collection and payment to the county of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the county, which records the tax administrator shall have the right to inspect at all reasonable times. (Ord. 662 § 3 (part), 2005)

### **3.16.120 Refunds.**

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected and received by the county under this chapter, it may be refunded as provided in subsections B and C, provided a claim in writing

therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within one year of the date of payment. The claim shall be on forms furnished by the tax administrator.

B. An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once, or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit is allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

C. A transient may obtain a refund of taxes overpaid or paid more than once or erroneously illegally collected or received by the county by filing a claim in the manner provided in subsection A, but only when the tax was paid by the transient directly to the tax administrator, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.

D. No refund shall be paid under the provisions of this section unless the claimant establishes the right thereto by written records showing entitlement thereto. (Ord. 662 § 3 (part), 2005)

### **3.16.130 Actions to collect.**

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the county. Any such tax collected by an operator that has not been paid to the county shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this chapter is liable to an action brought in the name of the county for the recovery of such amount.

Charge for Audits and Collection of Attorney's Fees. All transient occupancy collections by an operator shall be subject to an audit by the tax administrator or the administrator's designee under conditions determined by the tax administrator. A reasonable per hour fee equal to the county's costs for the audit of transient occupancy tax accounts shall be charged to the new owner and/or operator of the transient lodging facility where unpaid taxes are discovered as a result of the audit. If the county is the prevailing party in litigation filed to collect taxes, penalties or interest due under this chapter, the county shall be entitled to recover all reasonable attorney's fees and costs engendered by said litigation from the owner and/or operator of the transient lodging facility. The county counsel shall be authorized, as set forth in Government Code Section 37104 et seq., to issue subpoenas which require the production of records for audit purposes. (Ord. 662 § 3 (part), 2005)

### **3.16.140 Violations designated misdemeanor.**

In addition to any other remedy provided by law or this chapter, any operator or other person who fails or refuses to register as required herein or to furnish any return required to be made, or fails or refuses to furnish supplemental return or other data required by the tax administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor. Any person required to make, render or sign or verify any report or claim, who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount of tax due required by this chapter is guilty of a misdemeanor. (Ord. 662 § 3 (part), 2005)