



Measure B

Proposed West County Transient Occupancy Tax Area

Measure Question

To address tourism impacts on West County communities and paid only by guests, shall the measure be adopted to add an additional 4% transient occupancy tax in West County for hotels and short-term rentals, to support sustainable paramedic emergency medical and rescue services provided by local fire agencies, and to support West County schools and education, raising approximately \$2.7 million annually, with all funds exclusively used for West County, effective until amended/repealed?

What Your Vote Means

YES	NO
A "yes" vote on Measure B will authorize the County to create the West County Transient Occupancy Tax Area and impose the special transient occupancy tax as described above, and the new tax would take effect on July 1, 2021.	A "no" vote will not authorize the County to create the special tax.

For and Against Measure B

FOR	AGAINST
Lynda Hopkins Fifth District County Supervisor Herman J. Hernandez Real Estate Broker Una J. M. Glass City of Sebastopol Mayor Kellie Noe West County High School Trustee BODEGA BAY PROFESSIONAL FIREFIGHTERS Justin Fox, Chapter President	SONOMA COUNTY TAXPAYERS ASSOCIATION Dan Drummond, Executive Director



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County Counsel's Impartial Analysis of Measure B

Measure B asks voters whether the County should enact a new special transient occupancy tax to address tourism in the West County Transient Occupancy Tax Area. The proposed tax would be assessed on persons occupying lodging for a period of thirty consecutive days or less. The tax applies to various types of lodging, including vacation rentals, hotels, motels, inns, and other lodging. The tax would be collected by the lodging operator and remitted to the Sonoma County Tax Collector in the same manner as the existing countywide transient occupancy tax.

California law authorizes the County, upon a 2/3 vote of the electorate, to levy a special tax. Additionally, California Revenue and Taxation Code authorizes the County to levy a tax on guests for the privilege of occupying temporary lodging located in the unincorporated area of the County. Measure B would impose a special transient occupancy tax of four percent (4%) of the rate charged for lodging in the unincorporated area of Sonoma County within the West County Transient Occupancy Tax Area. The proposed special tax would be in addition to the 12% general transient occupancy tax applicable to the entire unincorporated area in the County of Sonoma for such lodgings.

The proposed tax would apply to visitors at hotels, motels, inns, bed and breakfasts, vacation rentals, and other lodgings, as defined in Measure B, for the privilege of occupying a room or rooms in the West County Transient Occupancy Tax Area. Measure B defines the West County Transient Occupancy Tax Area as the unincorporated area of west Sonoma County encompassed within the combined area of the Bodega Bay Fire Protection District and the West Sonoma County Unified High School District.

The purpose of the special tax is to address visitor impacts on communities within the West County Transient Occupancy Tax Area by enhancing paramedic emergency medical and rescue services and encouraging consolidation of local fire agencies and by providing funding to support and sustain educational facilities and programs for rural students as regional unification efforts move forward. The proceeds of the tax are estimated to be approximately \$2,700,000 annually, and all funds must be used exclusively for the West County Transient Occupancy Tax Area.

One-half of the tax proceeds shall be allocated to support public paramedic emergency medical and rescue services and the consolidation of local fire agencies in the West County Transient Occupancy Tax Area. The remaining half of the revenues shall be allocated to support and sustain educational facilities and programs for rural students as regional unification efforts move forward, as more fully set forth in Measure B. Additionally, the Board of Supervisors will establish an Education Advisory Committee to provide recommendations to the County on how the educational portion of the West County Transient Occupancy Tax should be allocated.

Measure B establishing the West County Transient Occupancy Tax Area and imposing the special tax will become effective only if approved by two-thirds of those voting on the measure.

A "yes" vote on Measure B will authorize the County to create the West County Transient Occupancy Tax Area and impose the special transient occupancy tax as described above, and the new tax would take effect on July 1, 2021.

A "no" vote will not authorize the County to create the special tax.

The Sonoma County Board of Supervisors placed Measure B on the ballot for voter approval. The full text of Measure B follows this analysis.

s/ Robert H. Pittman
County Counsel

Continue to next page for arguments



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Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors.

Argument in Favor of Measure B	Rebuttal to Argument in Favor of Measure B
<p>It's time for tourists to pay their fair share.</p> <p>We appreciate and value the economic benefits of tourism. However, the influx of tourists has created a substantial burden on first responders. Currently, local taxpayers subsidize fire and rescue services, but tourists continue to monopolize our first responders' time. The community now faces a risky situation where local residents may not have access to critical ambulance and rescue services when needed.</p> <p>Vacation rentals have also contributed to our housing crisis, which has impacted the ability of families to live in West County. This has led to the loss of critical educational programs and the potential closure of schools like El Molino High School, creating hardships for students and families in this vast high school district of 325 square miles.</p> <p>As community leaders who have searched for years for solutions, we believe Measure B is the best way to address both longstanding concerns and current emergencies. Measure B will raise approximately \$2.7 million annually, exclusively for use in West County to support sustainable paramedic emergency medical and rescue services, and West County education needs. Raising funds from visitors fairly benefits both tourists and the local community.</p> <p>Measure B ensures local paramedic ambulance services will continue to be able serve locals as well as visitors, and that no paramedic positions will be cut. It could stop the closure of a high school and maintain shop, culinary, technology and other career education programs, as well as music, arts, drama and electives essential for our student's education. West County K-12 schools would be eligible for the funds dedicated to education.</p> <p>Measure B supports thoughtful, planned unification of small government districts to save taxpayers money through increased efficiency. Voting yes not only stops our immediate crises but supports good governance and long term sustainability. Vote Yes on Measure B!</p> <p>s/ Lynda Hopkins Fifth District County Supervisor</p> <p>s/ Herman J. Hernandez Real Estate Broker</p> <p>s/ Una J. M. Glass City of Sebastopol Mayor</p> <p>s/ Kellie Noe West County High School Trustee</p> <p>BODEGA BAY PROFESSIONAL FIREFIGHTERS s/ Justin Fox, Chapter President</p>	<p>We agree. Tourists should pay their fair share of fire and emergency services.</p> <p>Unfortunately, this measure uses half of its money to prop up the struggling West Sonoma County High School District. In addition to this Measure B, the District also wants you to approve Measure A, a separate parcel tax the proceeds of which all go to the District.</p> <p>But that's just the tip of the iceberg. You just approved another parcel tax last year in March, 2020 and a \$91 million bond measure in June, 2018. In all, the District wants you to approve four separate tax and bond measures to keep it afloat.</p> <p>The District has for years seen its enrollment figures drop as young families are squeezed out by Sonoma County's high housing costs. That reduction in enrollment translates to a corresponding reduction in funding from the state.</p> <p>The problem is the District now has more facilities than it needs given the reduced enrollment figures. Rather than streamlining its operations and eliminating surplus facilities, the District wants you to pay to maintain these no longer needed assets.</p> <p>You've been very generous approving earlier tax and bond measures. It's time for the District to sharpen its pencil and cut its expenses. You've done your part. It's time for them to do theirs.</p> <p>Vote No on Measures A and B.</p> <p>SONOMA COUNTY TAXPAYERS ASSOCIATION s/ Dan Drummond, Executive Director</p>



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Full Text of Measure B

ORDINANCE NO. ()

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, AMENDING THE PROVISIONS OF SECTION 12-11 OF CHAPTER 12, ARTICLE III OF THE SONOMA COUNTY CODE TO ESTABLISH THE WEST COUNTY TRANSIENT OCCUPANCY TAX AREA

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section 1. Findings.

The Board makes the following findings in support of this ordinance:

1. The number of visitors to West County generates the need for additional paramedic emergency medical and rescue services in order to accommodate visitors while continuing to meet the needs of the resident community.
2. Ongoing purchases of second homes as vacation rentals have contributed to surging home prices and rent costs in West County. The resultant high cost of living has contributed to the loss of families and the decline of student enrollment in West County.
3. As a result of West County's tourist appeal combined with its predominantly rural character, these issues affect West County in a different manner from the rest of the unincorporated areas. For paramedic emergency medical and rescue services, the greater distances in West County that emergency medical and rescue agencies must travel, and the higher ratio of visitors to existing residents, results in visitors having a larger impact on emergency medical and rescue services in West County than in other unincorporated areas. For example, the Bodega Bay Fire Protection District ("Bodega Bay") has found that more than 80% of calls for rescue, paramedic, and ambulance transport services are for visitors — yet presently, 1,067 local taxpayers shoulder the burden of funding emergency medical and rescue services through an approximately \$524 per year parcel tax. Despite this heavy burden that local taxpayers have agreed to pay to maintain community safety, the tourist impact upon Bodega Bay has created financial instability and the loss of 10 paramedics to better-paying, less rural jobs over the past 8 years.
4. The consolidation of agencies providing paramedic emergency medical and rescue services in West County is the best way to provide such services in an effective and efficient way. These agencies cannot be consolidated unless a sustainable funding source is identified.
5. Further, the low density of housing stock in West County compared to other unincorporated areas magnifies the impact of short-term rentals on the availability of housing. The resultant high cost of living, combined with a seasonal, tourist-dependent economy, has contributed to the loss of families and decline in student enrollment in West County. Declining student enrollment has led to loss of educational programming and family services for West County residents of all ages, which in turn exacerbates enrollment decline. Yet there is a need for upstream investments in future generations. For example, the lower Russian River currently contains the highest homeless per capita rate in Sonoma County as well as the highest unemployment rate. While many areas of Sonoma County have benefitted from an information economy, lack of rural broadband in the midst of a pandemic requiring virtual learning has exacerbated preexisting disparities between urban and rural students.
6. Recently, two crises emerged in West County demanding immediate action in order to avert substantial loss of services. Residents have approached the County of Sonoma stating that coastal paramedic emergency medical/rescue response and education for rural high school students are at imminent risk. Ongoing financial challenges, based on the limited ratepayer base and demand for services, have derailed efforts to allow the consolidation of the Sonoma County Fire and Bodega Bay Fire

Protection Districts, and Bodega Bay must now consider a reduced staffing model, which will place both residents and tourists at a greater risk. The potential closure of El Molino High School, forced by West Sonoma County Unified High School District budget cuts, would result in a severe hardship for many rural students and families.

7. Good governance and equity require that visitors that are benefitting from local government services and housing help pay the burden of the services provided to them, rather than allowing the burden to fall mainly on the resident taxpayers.

Section 2. Addition to Chapter 12, Article III of Sonoma County Code, Section 12-11.2

"Chapter 12, Article III of the Sonoma County Code is amended to add Section 12-11.2, as follows:

(a) Notwithstanding the tax imposed by Section 12-11.1 and in addition thereto, commencing on July 1, 2021, for the privilege of occupancy at any lodging located in the West County Transient Occupancy Tax Area, each transient is subject to and shall pay a tax in the amount of four (4) percent of the rent charged (the "West County Transient Occupancy Tax"). Said tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the Operator or to the county. The transient shall pay the tax to the Operator of the lodging at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space at the lodging. It is the responsibility of the Operator to collect the tax. If, for any reason, the Operator fails to collect the tax due at the time the rent is collected, the Operator becomes liable for the tax due.

(b) "West County Transient Occupancy Tax Area" means the area of unincorporated Sonoma County consisting of the Bodega Bay Fire Protection District and the West Sonoma County Unified High School District.

(c) Half of the West County Transient Occupancy Tax collected shall be used solely to support public paramedic emergency medical and rescue services in the West County Area and the consolidation of local fire agencies in the West County Area. The County Board of Supervisors shall annually adopt a spending plan for this portion of the West County Transient Occupancy Tax. The funds will be remitted to and distributed by the Sonoma County Fire District, or an alternate West County fire agency designated by the Board of Supervisors, in accordance with the purposes designated in this ordinance and the spending plan adopted by the Board of Supervisors.

(d) Half of the West County Transient Occupancy Tax collected shall be used solely for the purposes specified within this section. Prior to and following completion of West County education unification efforts, this revenue may be used for schools and education opportunities in the West County Transient Occupancy Tax Area, including, but not limited to: K-12 school programming, staffing, or infrastructure. Public school entities, as applicable, will only receive funding from the West County Transient Occupancy Tax if those entities are actively working towards regional unification and striving to maintain existing school facilities and programs. A principal goal of these funds is to support and sustain educational facilities and programs for rural students as regional unification efforts move forward. At such time as West County education unification efforts are complete, the Board of Supervisors, in consultation with the Education Advisory Committee, may use this revenue for community-based programs that support the education of West County residents of all ages – from infants to seniors, including, but not limited to: early childhood education and affordable childcare programs targeting children from birth to age 5; post-secondary educational opportunities; career technical education; trade schools; ongoing adult education. The funds will be remitted to and distributed by the Sonoma County Board of Supervisors.



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Full Text of Measure B (Cont.)

(e) The Board of Supervisors will establish an Education Advisory Committee to provide recommendations to the Board of Supervisors on how the portion of the West County Transient Occupancy Tax dedicated to schools and education should be allocated. The Education Advisory Committee shall initially consist of: (1) two West County education stakeholders (parents of students or students); (2) two West County educators or classified staff; (3) two West County superintendents, administrators, or trustees; (4) one representative from the Lower Russian River Municipal Advisory Committee; (5) one representative from the Coastal Municipal Sonoma Committee; (6) one representative from the West County Transient Occupancy Tax Area business community; (7) the Fifth District Supervisor. The six educational seats described in categories 1 through 3 shall consist of members representing at a minimum two different school districts in the West County Transient Occupancy Tax Area. The Sonoma County Board of Supervisors may revise the membership structure of the Education Advisory Committee. In choosing its appointees to the Education Advisory Committee, the Board of Supervisors shall ensure that the Committee members represent a geographically equitable group. The Board of Supervisors shall approve bylaws for the Education Advisory Committee. Meetings of the Education Advisory Committee shall be open to the public and shall be held in compliance with the Ralph M. Brown Act, California's open meeting law.

Section 3. Ballot Language.

The Board of Supervisors orders that the following question be placed as a County Measure within the West County Transient Occupancy Tax Area on the ballot of the election to be held on March 2, 2021:

To address tourism impacts on West County communities and paid only by guests, shall the measure be adopted to add an additional 4% transient occupancy tax in West County for hotels and short-term rentals, to support sustainable paramedic emergency medical and rescue services provided by local fire agencies, and to support West County schools and education, raising approximately \$2.7 million annually, with all funds exclusively used for West County, effective until amended/repealed?

Section 4. Nature of Tax.

If approved by a two-thirds majority of the electorate voting on the measure, the ordinance will create a transient occupancy tax rate of four (4) percent of rent charged in the West County Transient Occupancy Tax Rate Area, in addition to the tax rate of twelve (12) percent applicable to the entire unincorporated County of Sonoma. The West County Transient Occupancy Tax is a tax imposed upon transients for the privilege of occupying lodging located within the West County Transient Occupancy Tax Area.

The West County Transient Occupancy Tax is a special tax that shall be used solely for the benefit of the West County Transient Occupancy Tax Area. The proceeds of the West County Transient Occupancy Tax shall be applied solely to the implement the specific purposes identified in Section 2, including administrative costs. The County Treasurer will create a separate account into which the proceeds of the West County Transient Occupancy Tax will be deposited. The County Administrative Officer will file an annual report with the Board of Supervisors containing the amount of funds collected and expended and the status of any projects required or authorized to be funded by this measure.

The West County Transient Occupancy Tax will be collected by operators in the same manner as the current transient occupancy tax is collected. The collection of the tax from operators will be administered by the Sonoma County Tax Collector as provided in Chapter 12, Article III of the Sonoma County Code. The West County Transient Occupancy Tax is currently estimated to raise approximately \$2.7 million annually.

Should the voters approve the measure, the direct costs of the election will be reimbursed from the initial tax collection revenue from the West County Transient Occupancy Tax Area on a one-time basis.

Section 5. Severability.

If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The Board of Supervisors hereby declares that it would have passed this Ordinance and every section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 6. Election.

An election shall be held on March 2, 2021 in the issue of increasing the transient occupancy tax rate by four percent in the West County Transient Occupancy Tax Area.

Section 7. Effective and Operative Dates.

This Ordinance shall take effect immediately upon its adoption by a two-thirds majority of the electorate voting on the ordinance at the March 2, 2021 election. The operative date of Section 2 shall be July 1, 2021.

Section 8. Appropriations Limit.

If necessary, pursuant to Article XIII B of the California Constitution, the appropriations limit for the County of Sonoma is increased to the maximum extent over the maximum period allowed under the law consistent with the revenues generated by the tax provisions of this ordinance.

Section 9. Compliance with the California Environmental Quality Act (CEQA)

Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance as a government funding mechanism is not a project subject to the requirements of CEQA.

In regular session of the Board of Supervisors of the County of Sonoma, introduced on the 24th day of November, 2020, and finally passed and adopted this 30th day of November, 2020, on regular roll call of the members of said Board by the following vote:

SUPERVISORS:

Rabbitt:	Zane:	Gore:	Hopkins:	Gorin:
Ayes:	Noes:	Absent:	Abstain:	

WHEREUPON, the Chair declared the above and foregoing Ordinance duly adopted and

SO ORDERED.

Chair, Board of Supervisors
County of Sonoma

ATTEST:

Sheryl Bratton,
Clerk of the Board of Supervisors