

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

July 23, 2024

**FROM**

**LUTHER SNOKE, Chief Executive Officer, County Administrative Office**

**SUBJECT**

Adopt Ordinance Regarding Placing a Proposed Increase in the Uniform Transient Occupancy Tax on the Ballot for the November 5, 2024 Election

**RECOMMENDATION(S)**

Adopt **Ordinance No. 4474** relating to placing a General Tax Measure for an increase in the Uniform Transient Occupancy Tax to 11%, for the unincorporated areas of San Bernardino County, on the ballot for the November 5, 2024 election, which was introduced on July 9, 2024 (Item No. 70) (Four votes required).

(Presenter: Luther Snoke, Chief Executive Officer, 387-4811)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Improve County Government Operations.**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). If approved by a majority of voters, an increase in the Uniform Transient Occupancy Tax (TOT) from 7% to 11% would generate approximately \$9,400,000 in additional Discretionary General Funding per year.

**BACKGROUND INFORMATION**

In accordance with County Code section 14.0203 (Code), last amended in 2002, the TOT is paid by individuals staying in hotels, inns, short term rentals, and other lodging in the unincorporated areas of the County for less than 30 days. The revenue from the TOT is placed in the general fund for use by the Board of Supervisors (Board) on various general services.

Currently, the County has one of the lowest TOT rates in the region. The table below provides a summary of how neighboring counties' current TOT rates compare to the County's.

<b>County</b>	<b>TOT Percentage</b>
Inyo	12%
Los Angeles	12%
Orange	10%
Riverside	10%
San Bernardino	7%

**Adopt Ordinance Regarding Placing a Proposed Increase in the Uniform Transient Occupancy Tax on the Ballot for the November 5, 2024 Election  
July 23, 2024**

If approved, the following ballot measure question will be placed on the November 5, 2024 General Election ballot for voters' consideration:

"Shall the measure to provide funding for San Bernardino County infrastructure and services, increasing the transient occupancy tax (paid by occupants of hotels/vacation rentals) to 11%, providing approximately an additional \$9,400,000 annually for general government use until ended by voters, with these funds continuing to be audited as part of the County's external independent annual audit, and providing that all funds be locally controlled, be adopted?"

This action will also allow for minor administrative updates to be made to the Code. For example, correct spelling errors and update County of San Bernardino to San Bernardino County.

The general tax measure would be voted on by all County voters and is not limited to the voters in the unincorporated areas. However, if approved, the TOT is only applied in the County's unincorporated areas.

On July 9, 2024 (Item No. 70), the Board approved the introduction of the ordinance. The recommendation before the Board will adopt the ordinance on the Consent Calendar. Approval of this item will adopt the ordinance, order the increase in the TOT be submitted to the voters at the November 5, 2024 election, and order that the language in Attachment A of the ordinance be printed in the Voter Information Guide. This will provide the public with the opportunity to vote on the proposed increase in the TOT.

The County Charter requires that any tax increase, except increases proposed by property owners, must be approved by a 4/5ths vote of the Board and placed on the ballot at the next statewide general election, which is November 5, 2024.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on July 9, 2024; Finance (Erika Rodarte, Administrative Analyst, 387-4919) on July 12, 2024; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on July 12, 2024.

**Adopt Ordinance Regarding Placing a Proposed Increase in the Uniform  
Transient Occupancy Tax on the Ballot for the November 5, 2024 Election  
July 23, 2024**

Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Curt Hagman   Seconded: Joe Baca, Jr.  
Ayes: Col. Paul Cook (Ret.), Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Jesse Armendarez

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: July 23, 2024



cc:    File - Administrative Office w/ attachments  
JLL    07/24/2024