



MEASURE W WEST MARIN TOT OVERSIGHT COMMITTEE

OVERSIGHT COMMITTEE

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March 7, 2023

Dear Board of Supervisors,

SUBJECT: The Measure W West Marin Transient Occupancy Tax (TOT) Oversight Committee's review of the County of Marin's Measure W West Marin Transient Occupancy Tax Compliance Audit Report for the period of July 1, 2021 to June 30, 2022.

RECOMMENDATION: The Measure W West Marin Transient Occupancy Tax Oversight Committee recommends to the Board of Supervisors to accept the Measure W West Marin Transient Occupancy Tax Compliance Report for the period of July 1, 2021 to June 30, 2022.

BACKGROUND: The Measure W West Marin Transient Occupancy Tax Oversight Committee (Committee) exists by virtue of Marin County Ordinance No. 3692 which was approved by your Board on July 31, 2018. Measure W was approved by Marin County voters on November 6, 2018.

Per Ordinance No. 3692, Measure W created a transient occupancy tax rate of four (4.00) percent ("the West Marin Transient Occupancy Tax") of rent charged in the West Marin Transient Occupancy Tax Area, in addition to the tax rate of ten (10) percent applicable to the entire unincorporated County of Marin. The West Marin Transient Occupancy Tax is a special tax that shall be used for the benefit of the West Marin Transient Occupancy Tax Area. The Special Tax became effective January 1, 2019. Half of the West Marin Transient Occupancy Tax collected must be allocated to fire and emergency services in the West Marin Transient Occupancy Tax Area and half must be allocated for community housing in the West Marin Transient Occupancy Tax Area.

SUMMARY: On February 9, 2023, the Audit report for fiscal year 2021-22 was presented to the Oversight Committee by Michelle Camacho, the Audit Manager and Mina Martinovich, the Director of Finance for Marin County. The revenues and expenditures for the fiscal year 2021-22 were spent and distributed according to the Measure W West Marin Transient Occupancy Tax per the fifty/fifty split for fire and

emergency services and community housing for the West Marin area. The Administration fee of 5% was calculated correctly and only two observations were noted in the report regarding fire, which fire management has agreed with the recommendations from the auditors and will be implementing actions to improve their internal processes. Otherwise, the auditors reported there were no findings, difficulties, or any non-compliant issues during the audit.

We therefore are reasonably confident that the Measure W Transient Occupancy Tax funds were collected and distributed according to Measure W and Ordinance No. 3692 and that the annual compliance audit is complete and correct. We recommend that the Board of Supervisors accept the compliance audit for fiscal year 2021-22.

Sincerely,

Pamela Lichtenwalner
Chair
Measure W West Marin Transient Occupancy Oversight Committee