



MEASURE W WEST MARIN TOT OVERSIGHT COMMITTEE

April 18, 2023

Marin County Board of Supervisors
3501 Civic Center Drive
San Rafael, CA 94903



OVERSIGHT COMMITTEE
Pamela Lichtenwalner
CHAIR

Scoby Zook
VICE CHAIR

Allan Bortel
Kirk Marckwald
Michelle Clein

STAFF
Jennifer Menicucci
Marin County Fire Department
measurewoc@marincounty.org
415 473 7097

Molly Kron
Community Development Agency
measurewoc@marincounty.org
415 473 6279

Marin County Civic Center
3501 Civic Center Drive
Suite 308
San Rafael, CA 94903

SUBJECT: Proposed amendments to the Measure W West Marin Transient Occupancy Tax Oversight Committee Bylaws

Dear Supervisors:

RECOMMENDATION: The Measure W West Marin Transient Occupancy Tax (TOT) Oversight Committee recommends to the Board of Supervisors acceptance of the proposed bylaw amendments to the current bylaws approve by the Board of Supervisors on August 17, 2021.

SUMMARY: The Measure W West Marin TOT Oversight Committee exists by virtue of Marin County Ordinance No. 3692, approved by your Board on July 31, 2018. Measure W was approved by Marin County voters on November 6, 2018. The recommended amendments from the Committee were collected from the past years of assessing the process and flow of the annual oversight of the audit review. The Committee, together with County staff and County counsel, worked to have the bylaws reflect the current work of this Board-approved Committee.

We are therefore reasonably confident the Board will find the proposed amendments to the bylaws within reason to accept.

EQUITY IMPACT: The Measure W West Marin TOT area was established in recognition of the impacts of visitors to this area. The increase of the transient occupancy tax approved by the measure provides increased funding for enhanced fire/emergency services and long-term community housing to stabilize the community.

FISCAL IMPACT: There is no impact to the General Fund net County costs as a result of your Board's action.

REVIEWED BY: [X] County Administrator [X] County Counsel

Respectfully submitted,

Molly Kron
Molly Kron
Senior Planner
Community Development Agency

Jennifer Menicucci
Jennifer Menicucci
Administrative Assistant II
Marin County Fire

Attachment(s): Proposed Amended Bylaws for Measure W TOT Oversight Committee

CASE

(DRAFT)

**BYLAWS OF THE
MEASURE W WEST MARIN TRANSIENT OCCUPANCY TAX (TOT)
OVERSIGHT COMMITTEE**

ARTICLE I: NAME

This organization shall be called the "Measure W West Marin Transient Occupancy Tax Oversight Committee" (hereafter, "Committee") existing by virtue of Marin County Ordinance No. 3692, attached hereto as "Attachment A" and made a part hereof.

ARTICLE II: DEFINITIONS

For the purpose of these bylaws:

"Committee" shall be defined as the Measure W West Marin Transient Occupancy Tax Oversight Committee.

"Board" shall be defined as the Marin County Board of Supervisors.

"Chair" shall be defined as the chairperson of the Measure W West Marin Transient Occupancy Tax Oversight Committee.

"Excused", as in "excused absence", shall be defined as an absence caused by sickness or vacation, with notice given to the Chair prior to the anticipated absence.

"West Marin TOT" shall be defined as the transient occupancy tax rate of four (4) percent ("the West Marin Transient Occupancy Tax") of rent charged in the West Marin Transient Occupancy Tax Area.

"Ordinance" shall be defined as Marin County Ordinance No. 3692.

ARTICLE III: PURPOSE

The purpose of the Committee is to review **and evaluate**, on an annual fiscal year basis, the expenditure of transient occupancy tax revenue to ensure that the revenue is allocated within the boundaries of the West Marin Tax Area and for the purposes approved by the voters.

Per Ordinance No. 3692, Measure W created a transient occupancy tax rate of four (4) 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.

Half of the West Marin Transient Occupancy Tax collected shall be allocated for fire and emergency services in the West Marin Transient Occupancy Tax Area, and half shall be allocated for community housing in the West Marin Transient Occupancy Tax Area, including, but not limited to, housing for West Marin public safety employees, teachers and other members of the West Marin workforce, housing for families, housing for persons with disabilities and housing for seniors.

Ordinance No. 3692 was approved by the Board on July 31, 2018. Measure W was approved by Marin County voters on November 6, 2018. The Special Tax became effective January 1, 2019.

ARTICLE IV: POWERS AND DUTIES

The Committee's powers and duties are as identified in Section 2, Nature of Tax, summarized as follows:

- A. **On an annual basis, receive an audit of revenues and expenditures of the West Marin Transient Occupancy Tax.**
- B. **On an annual basis, provide oversight** that new revenue collected is allocated within the boundaries of the West Marin Tax Area and for the purposes approved by the voters.
- C. **On an annual basis, confirm** that half of the new revenue shall be allocated for fire and emergency services in the West Marin Transient Occupancy Tax Area, and half shall be allocated for community housing in the West Marin Transient Occupancy Tax Area.

The Committee's role is to ensure compliance with the Measure's requirements. The Committee shall, through the Chair, communicate any concerns, **questions, or requests** to the Marin County Director of Finance (Auditor) prior to the presentation of the annual audit to the Committee. **Additionally, the Committee shall share their review and any findings, through the Chair, by a letter to the Board of Supervisors, which shall be included along with the West Marin Measure W annual audit.**

ARTICLE V: MEMBERSHIP

1. General

The Committee shall consist of five (5) members, who shall be comprised of residents who live in the West Marin Tax Area, appointed by the Board. Members may be neither elected officials of any government, nor employees from any agency or organization, that either oversees or benefits from the tax receipts generated by the Ordinance. Members should possess working knowledge in subject areas and disciplines beneficial to the work of the committee, such as financial management and reporting, public agency administration, and/or the provision of fire and emergency services or community housing needs.

2. Conflict of Interest

Committee members shall comply with all statutory requirements regarding conflict of interest and submit required filings regarding economic interests.

ARTICLE VI: TERM OF OFFICE

1. Term of Appointment

Beginning November 1, 2019, three seats shall serve a term of one year, and the remaining two seats shall serve a term of two years. Subsequent terms for the former three seats shall be two years, beginning November 1, 2020. No member shall serve more than four consecutive two-year terms. However, a member is eligible to serve on the committee again after a one-term absence. **Each term is set to expire on November 1 of the term expiration year. Members will remain active until reappointment of a new person is appointed in their seat.**

2. Resignation

Resignations shall be in writing and filed with the Chair and forwarded to the Clerk of the Board **as soon as possible to allow proper noticing for replacement recruiting.**

3. Termination of Membership

In the event that a member of the Committee ceases to meet the membership requirements in Article V, Section 1 of these bylaws, or fails to participate in any regular meeting without an excused absence, his/her membership shall automatically terminate, and a successor shall be appointed by the Board. In addition, a member of the Committee may be removed from office by a four-fifths vote of the Board. **The Clerk of the Board is to be notified immediately of the termination.**

ARTICLE VII: MEETINGS

1. General

All meetings of the Committee shall be open to the public and the public shall be notified of all meetings of the Committee in accordance with the provisions of the Ralph M. Brown Act.

2. Meeting Timing and Frequency

The Committee shall meet as soon as the Audit is ready to be presented, **but no later than March 31st of the following fiscal year. In addition, the Committee shall meet on other occasions as it may find necessary** to evaluate the prior fiscal year (July 1 through June 30) consistent with Article III (Purpose) of these bylaws.

3. Meeting Time and Place

The annual **Audit** meeting and **any other meetings** will be held at the West Marin Multi-Services Center of the County Department of Health and Human Services, **One** 6th Street, Point Reyes Station, if available, or as otherwise noticed on the agenda.

4. Special Meetings

Special meetings of the Committee, or special meeting times, may be called by the order of the Committee Chair or by order of a majority of the Committee.

5. Quorum

Three members shall constitute a quorum of the Committee for the transaction of business, with a majority of the quorum needed to approve any actions. A lesser number of the quorum may adjourn a meeting.

6. Conduct of Meetings

Proceedings of all meetings generally shall be guided by the current edition of *Robert's Rules of Order*. *Robert's Rules of Order* shall be the parliamentary guide for all matters of procedure for this Committee not specifically covered in these by-laws.

7. Voting

An affirmative vote of the majority of all members of the Committee present at the time shall be necessary to approve any action item before the Committee. If requested by any member present, a roll call vote must be held.

ARTICLE VIII: OFFICERS

1. Officers of the Committee

The officers of the Committee shall be elected at the regular meeting of the Committee and shall be as follows: Chair and Vice-Chair.

2. Duties of Officers

Chair: The Chair shall preside at all meetings, authorize calls for any special meetings, and generally perform the duties and functions of the presiding officer.

Vice-Chair: The Vice-Chair, in the event of the absence or disability of the Chair, or a vacancy in the office of the Chair, shall assume and perform the duties of the presiding officer.

3. Officers: Term of Office

Officers shall serve for one year, or until their successors are elected. No officer shall serve for more than two (2) consecutive one-year terms in the same position. The term of office shall begin with the meeting at which they are elected.

ARTICLE IX: BYLAWS

1. Enactment

These bylaws shall become effective upon ratification by the Board.

2. Amendment

These bylaws may be recommended for amendment by a 3/5ths vote of all Committee members.

3. Notice

Written notice of any proposed amendment shall be mailed or e-mailed to all members at least ten (10) calendar days prior to the meeting at which such action is proposed to be taken.

4. Effective Date of Amendment

No amendment to these bylaws shall take effect or be binding until said amendment(s) are reviewed by County Counsel and ratified by the Board.

ARTICLE X: DISSOLUTION

The Board may dissolve the Committee only upon amendment of Measure W by the voters of Marin County.

ARTICLE XI. SUBORDINATION OF BYLAWS TO MARIN COUNTY ORDINANCE 3692

These bylaws shall be subordinate to Marin County Ordinance 3692. In the event that any conflict should arise between said Ordinance and these bylaws, Ordinance shall supersede the conflicting provisions of these bylaws.