



MEASURE W WEST MARIN TOT OVERSIGHT COMMITTEE

August 17, 2021

CHAIR
Scoby Zook
Inverness

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

VICE CHAIR
Pamela Lichtenwalner
Stinson Beach

SUBJECT: Request approval to Amend Bylaws for the Measure W West Marin Transient Occupancy Tax Oversight Committee.

Dear Board Members:

Cathy Schwemm
Tomaes

RECOMMENDATION:

Emmanuel Serriere
Inverness

1. Ratify proposed amendments of the "Measure W West Marin Transient Occupancy Tax Oversight Committee" bylaws by adoption of Resolution (attached)

Michelle Clein
Lagunitas

SUMMARY:

With passage of Measure W by Marin County voters on November 6, 2018, and your Board's action on May 21, 2019, the West Marin Transient Occupancy Tax Oversight Committee ("Oversight Committee") was established. The purpose of the Committee is to review, on an annual fiscal year basis, the expenditure of this special transient occupancy tax revenue to ensure that the revenue is spent within the boundaries of the West Marin Tax Area and for the purposes approved by the voters. The Special Tax became effective January 1, 2019.

STAFF
Rhonda Kutter
Aide to Supervisor Rodoni
District 4

The Oversight Committee was created, appointed by your Board, and had their first Annual Meeting on November 9, 2020 to review the audit provided by the Marin County Director of Finance. Additionally, as part of the Oversight Committee's formation, a review was done of their Bylaws approved by your board by Resolution 2019-42, May 21, 2019. The Oversight Committee carefully reviewed these Bylaws with representatives from the Department of Finance and with County Counsel present. Following the provisions in said Bylaws, the Oversight Committee proposed some changes and at a following special meeting voted unanimously to submit to your Board the recommended changes for your ratification.

Marin County Civic Center
3501 Civic Center Drive
Suite 324
San Rafael, CA 94903
415-473-3246

OVERVIEW OF BYLAW AMENDMENTS

The revisions are primarily minor and clarifying in nature except for one substantive change which was made at the suggestion of the Department of Finance. In ARTICLE III: paragraph 6 the original Bylaws state that the "Committee shall, through the Chair, communicate any concerns or findings to the Director of Finance". The Committee was encouraged to change the focus of the reporting of any findings or concerns to create more separation of responsibilities by also providing this information directly to your Board. Therefore, the new recommended Bylaws add that if the Committee has any concerns or findings that these also be brought to the Board of Supervisors, by a letter from the Committee Chair.



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Although submitting a letter reporting the Oversight Committee's concerns or findings is not required under the existing Bylaws, you will find such a letter from the Chair of the Oversight Committee, along with the Measure W West Marin Oversight Committee Audit for your approval as a separate item submitted by the Community Development Agency.

FISCAL IMPACT: None. District 4 Supervisor Dennis Rodoni's office will continue to staff Oversight Committee meetings and take minutes. Administrative expenses will continue to be divided as prescribed, not exceeding 5 percent of the tax revenue in any year, with any costs of the annual audit for the Oversight Committee paid first, and the remainder of the funds to be split equally between fire/emergency services and community housing.

EQUITY IMPACT: No change.

REVIEWED BY:

<input checked="" type="checkbox"/>	Department of Finance	D	N/A
<input checked="" type="checkbox"/>	County Counsel	D	N/A
<input type="checkbox"/>	Human Resources	[g]	N/A

Please let me know if you have any questions or concerns.

Respectfully submitted,

Rhonda Kutter
Staff, Measure W West Marin Oversight Committee
Aide to Supervisor Dennis Rodoni, D4