

**FULL TEXT OF MEASURE A  
ORDINANCE NO. 3494**

**ORDINANCE SUBMITTING TO VOTERS  
IMPOSITION OF CAMPING FACILITY USE TAX**

The Board of Supervisors of the County of Santa Cruz do ordain as follows:

**SECTION I**

**SUBMISSION OF CAMPING FACILITY USE TAX FOR VOTER APPROVAL.** The Board of Supervisors of the County of Santa Cruz hereby submit an ordinance for enactment of an ordinance adding Chapter 7.07 to the Santa Cruz County Code to impose a tax on camping facility use (excluding organized camps) in the unincorporated portion of the County of Santa Cruz at the rate of nine and one-half percent (9-1/2%) of the rent charged for use of a camping facility. Such ordinance shall be submitted to the voters of the unincorporated portion of the County of Santa Cruz on June 5, 1984, and upon approval by the voters in accordance with law, shall take effect on July 1, 1984.

**SECTION II**

**ORDINANCE IMPOSING CAMPING FACILITY USE TAX UPON VOTER APPROVAL.** Upon voter approval as described in Section I hereof, Title VII of the Santa Cruz County Code is hereby amended by adding Chapter 7.07 thereto, said new Chapter to read:

**CHAPTER 7.07  
CAMPING FACILITY USE TAX**

Sections:

- 7.07.010 Title
- 7.07.020 Definitions
- 7.07.030 Tax Imposed
- 7.07.035 Exemptions
- 7.07.040 Operator's Duties
- 7.07.050 Registration
- 7.07.060 Reporting and Remitting
- 7.07.070 Penalties and Interest
- 7.07.080 Determination of Tax Upon Failure to Collect and Report Tax
- 7.07.090 Appeal
- 7.07.100 Records
- 7.07.110 Refunds
- 7.07.120 Actions to Collect
- 7.07.130 Violations; Misdemeanor,

**7.07.010 TITLE.** This Chapter shall be known as the Camping Facility Use Tax of the County of Santa Cruz.

**7.07.020 DEFINITIONS.** Except where the context otherwise requires, the definitions given in this section govern the construction of this Chapter:

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, public agency, State of California, and its political subdivisions or instrumentalities, or any other group or combination acting as a unit.
- (b) "Camping Facility" means public or private land or premises which are used or intended to be used, let or rented for occupancy by tents, recreational vehicles, or similar quarters, excluding organized camps as defined at County Code Section 11.60.020.
- (c) "Occupancy" means the use or possession or the right to the use or possession of any camping facility or portions thereof, for dwelling, lodging or sleeping purposes.
- (d) "Camper" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a camping facility shall be deemed to be a camper until the period of 30 days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a camper, uninterrupted periods of time extending both prior and subsequent to the effective date of this Chapter may be used.
- (e) "Rent" means the consideration charged, whether or not received, for the occupancy of space in a camping facility valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, and property and services of any kind or nature, without any deduction therefrom whatsoever.
- (f) "Operator" means the person who is proprietor of the camping facility whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this Chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- (g) "Tax Administrator" means the County Tax Collector.

**7.07.030 TAX IMPOSED.** For the privilege of occupancy in any camping facility, each camper is subject to and shall pay a tax in the amount of nine and one-half percent (9-1/2%) of the rent charged by the operator. Said tax constitutes a debt owed by

the camper to the County which is extinguished only by payment to the operator or to the County. The camper shall pay the tax to the operator of the camping facility 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 camper's ceasing to occupy space in the camping facility. If for any reason the tax due is not paid to the operator of the camping facility, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator. The Board of Supervisors shall be authorized to establish the amount of the tax at below the rate set forth in this section prospectively on an annual basis.

**7.07.035 EXEMPTIONS.** The provisions of this Chapter shall not apply to use of a camping facility owned or operated by a private non-profit organization which is tax exempt under state and federal law, and used for religious, educational or charitable purposes.

The provisions of this Chapter shall not apply to use of a camping facility which is subject to the Transient Occupancy Tax set forth at Chapter 7.05 of the Santa Cruz County Code.

**7.07.040 OPERATOR'S DUTIES.** Each operator shall collect the tax imposed by this Chapter to the same extent and at the same time as the rent is collected from every camper. The amount of tax shall be separately stated from the amount of the rent charged, and each camper shall receive a receipt for payment from the operator. No operator of a camping facility shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

**7.07.050 REGISTRATION.** Within 30 days after the effective date of this Chapter, or within 30 days after commencing business, whichever is later, each operator of any camping facility renting occupancy to campers shall register said camping facility with the Tax Administrator.

**7.07.060 REPORTING AND REMITTING.** Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Tax Administrator, make a return to the Tax Administrator, on forms provided by him, of the total rents charged and received and the amount of tax collected for camper occupancies. At the same time the return is filed, the full amount of the tax collected shall be remitted to the Tax Administrator. The Tax Administrator may establish shorter reporting periods for any operator if he deems it necessary in order to insure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this Chapter shall be held in trust for the account of the County until payment thereof is made to the Tax Administrator.

**7.07.070 PENALTIES AND INTEREST.**

(a) **Original Delinquency.** Any operator who fails to remit any tax imposed by this ordinance within the time required shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of tax.

(b) **Continued Delinquency.** Any operator who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed.

(c) **Fraud.** If the Tax Administrator determines that the nonpayment of any remittance due under this Chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this section.

(d) **Interest.** In addition to the penalties imposed, any operator who fails to remit any tax imposed by this Chapter shall pay interest at the rate of one and one-half percent (1-1/2%) per month or fraction thereof on the amount of the tax exclusive of penalty, from the date on which the remittance first became delinquent until paid.

(e) **Penalties, Interest and Costs Merged with Tax.** Every penalty imposed, all interest due and all costs incurred under the provisions of this section shall become a part of the tax herein required to be paid.

**7.07.080 DETERMINATION OF TAX UPON FAILURE TO COLLECT AND REPORT TAX.** If any operator shall fail or refuse to collect said tax and to make, within the time provided in this Chapter, any report and remittance of said tax or any portion thereof required by this Chapter, the Tax Administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Tax Administrator shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this Chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this Chapter. In case such determination is made, the Tax Administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may within ten days after the serving or mailing of such notice make application in writing to the Tax Administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Tax Administrator shall become final and conclusive and immediately due and payable. If such application is made, the Tax Administrator shall give not less than five days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in said notice why said amount specified therein should not be fixed for such tax,

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interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the Tax Administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after 15 days unless an appeal is taken as provided in Section 7.07.090.

**7.07.090 APPEAL.** Any operator aggrieved by any decision of the Tax Administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the Board of Supervisors by filing a notice of appeal with the County Clerk within 15 days of the serving or mailing of the determination of tax due. The Board of Supervisors shall fix a time and place for hearing such appeal, and the County Clerk shall give notice in writing to such operator at his last known place of address. The findings of the Board of Supervisors shall be final and conclusive and shall be served upon the applicant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

**7.07.100 RECORDS.** It shall be the duty of every operator liable for the collection and payment to the County of any tax imposed by this Chapter to keep and preserve, for a period of three years, all records as may have been liable for the collection of and payment to the County, which records the Tax Administrator shall have the right to inspect at all reasonable times.

### **7.07.110 REFUNDS.**

(a) Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the County under this Chapter, it may be refunded as provided in subparagraphs (b), (c) and (d) of this section, provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Tax Administrator within three years of the date of payment. The Claim shall be on forms furnished by the Tax Administrator.

(b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the Tax Administrator that the person from whom the tax has been collected was not a camper; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the camper or credited to rent subsequently payable by the camper to the operator.

(c) A camper may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the County by filing a claim in the manner provided in subparagraph (a) of this section, but only when the tax was paid by the camper directly to the Tax Administrator, or when the camper, having paid the tax to the operator, establishes to the satisfaction of the Tax Administrator that the camper has been unable to obtain a refund from the operator who collected the tax.

(d) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.

**7.07.120 ACTIONS TO COLLECT.** Any tax required to be paid by any camper under the provisions of this Chapter shall be deemed a debt owed by the camper to the County. Any such tax collected by an operator which has not been paid to the County shall be deemed a debt owed by the Operator to the County. Any tax which an operator has failed to collect wilfully or negligently or by failure to carry out the duties hereunder required, and any interests, penalties or costs thereon shall be deemed a debt owed the County by such operator. Any person owing money to the County under the provisions of this Chapter shall be liable to an action brought in the name of the County of Santa Cruz for the recovery of such amount.

**7.07.130 VIOLATIONS: MISDEMEANOR.** Any person violating any of the provisions of this Chapter shall be guilty of a misdemeanor and shall be punishable therefor by a fine of not more than \$500 or by imprisonment in the County Jail for a period of not more than six months or by both such fine and imprisonment.

Any operator or other person who fails or refuses to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the Tax Administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor and is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this Chapter to be made, is guilty of a misdemeanor and is punishable as aforesaid.

**7.07.140 USE OF TAX PROCEEDS.** All tax proceeds collected under this Chapter shall be dedicated to the same uses and in the same manner as the expenditure of Transient Occupancy Taxes collected under Chapter 7.05 of the Santa Cruz County Code.

### SECTION III

**SEVERABILITY.** Except as hereinafter provided, if any part of the ordinance set forth at Section II is for any reason declared invalid by final judgment of any court, such judgment shall not affect the remaining portion of the ordinance. The people of the unincorporated portion of the County of Santa Cruz hereby declare that they would have adopted the ordinance and each and every section, subsection, sentence, phrase, clause or part thereof, irrespective of whether any one or more of said parts may be declared invalid.

This ordinance provides for the imposition of a tax on users of both publicly and privately owned campgrounds. If the County by reason of either legislation or judicial decision is precluded in the future from imposing or collecting the tax on users of State

campgrounds, then the imposition and collection of the tax on users of privately owned campgrounds shall also cease during the same period of time as the County is precluded from imposing or collecting the tax on users of State campgrounds.

### SECTION IV

**AMENDMENT.** The Board of Supervisors may from time to time amend the provisions of Chapter 7.07 of the Santa Cruz County Code, provided that the rate of tax shall not be amended to exceed nine and one-half percent (9-1/2%) except by voter approval in accordance with law.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of Santa Cruz on the 14th day of February, 1984 by the following vote:

**AYES:** SUPERVISORS Forbus, Patton, Moore, Cucchiara, Levy

**NOES:** SUPERVISORS None

**ABSENT:** SUPERVISORS None

**ROBLEY LEVY**

Chairman of said Board

**ATTEST:** Stephen M. Quong

Clerk of said Board

**APPROVED AS TO FORM:**

s/ Dwight L. Herr, Chief  
Deputy County Counsel

## IMPARTIAL ANALYSIS OF MEASURE A CAMPING FACILITY USE TAX

Under existing law, a transient occupancy tax of nine and one-half percent (9-1/2%) is imposed by the County of Santa Cruz on the rent charged for motel, hotel and other transient lodging accommodations. There is no similar existing tax on the transient use of camping facilities.

If approved by the voters in accordance with law, the proposed tax on use of camping facilities would operate as follows: A tax on the privilege of occupancy by each camper in private and public camping facilities in the unincorporated portion of the County of Santa Cruz would be imposed effective July 1, 1984, at the rate of nine and one-half percent (9-1/2%) of the rent charged by the operator. Organized camps and camping facilities owned or operated by private non-profit organizations which are used for religious, educational, or charitable purposes would be exempt from the tax. The tax would be collected and remitted by the camping facility operator. The measure would establish a system for registration, reporting and remitting, penalties and interest, record keeping, appeals, refunds, and actions to collect. Violation of the ordinance establishing the tax on camping facility use would be a misdemeanor. The Board of Supervisors would be authorized to amend the ordinance except that the tax rate could not be amended to exceed nine and one-half percent (9-1/2%) without voter approval in accordance with law. The Board of Supervisors would be authorized to establish the amount of the tax at below nine and one-half percent (9-1/2%) prospectively on an annual basis.

DWIGHT L. HERR, Acting County Counsel

## ARGUMENT IN FAVOR OF MEASURE A

We support the proposed camping facility tax because it is fair, reasonable, and beneficial to the county's tourist industry.

Each year, tens of thousands of out of county visitors come to Santa Cruz County, and stay at our public and private campgrounds. These visitors benefit our local economy, but they also use governmental services. Local residents pay the costs of increased Sheriff's services and court related services, road maintenance and litter control. We think it's fair and reasonable that visitors help pay for the services they use.

Furthermore, visitors who stay in the county's motels and hotels currently pay a 9 1/2 percent transient occupancy tax. Visitors staying at campgrounds should also pay their fair share.

The Camping Facility Use Tax will be paid primarily by out of county visitors, and will help to pay for governmental services which are now paid for by local residents. The tax will benefit local residents, who now have to use local tax dollars for services required by visitors.

We think the proposed tax is fair; and it benefits residents as well as the local tourist industry. We, therefore, urge its passage.

s/ Ziggy Rendler-Bregman, Past President  
Land Trust of Santa Cruz County  
s/ Ted Burke, Past President  
Santa Cruz County Convention and Visitors  
Bureau  
s/ Tony Ventura, Past President  
Motel/Hotel Association of Santa Cruz County,  
Past Director California Lodging Industry  
s/ E. Robert Munsey, Past President  
Santa Cruz County Restaurant Association  
s/ Dietrich Pahnke, Former President  
Santa Cruz County Convention and Visitors  
Bureau, General Manager Holiday Inn, Santa  
Cruz

## ARGUMENT AGAINST MEASURE A

The TOT is in widespread use as a levy on guests in hotels and motels. Note the difference when this tax is levied on campers and Rec Vehicle owners: these people have already paid sales, registration and license taxes on their vehicles (their 'hotel' rooms), taxes in which the counties participate. The hotel guest does not own his hotel room, and pays only the TOT. Why hit the camper twice?

The camper has selected this mode of travel to save money. Often, he is a retired person on limited income. This way, he can afford to visit friends, children, grandchildren; or he or his wife may be seeking medical help in a metropolitan area, and the RV gives him affordable housing at a movable location. For him, TOT is a hardship.

Only 20% of the tax would go toward encouraging tourism. The balance would disappear into the General Fund. Taxes should be directly related to and proportioned to specific government services rendered.

Private campgrounds would be subject to the TOT, but not National, State and County Parks. This puts an additional unfair burden on the business man. The various levels of government already heavily subsidize their campgrounds, and do not comply with the regulations which private campgrounds must meet. A better approach would require all campgrounds, public or private, to meet the same standards, pay the same taxes, and establish a fee structure aimed at making each campground pay its way. Instead of adding new taxes, relief from the subsidy would free existing income sources.

California Travel Parks Assn., Central Coast Division

s/ A. W. Beam, President  
s/ Dolores K. Beam

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

The Transient Occupancy Tax on campers is unfair because it further taxes recreational vehicle owners who have already paid substantial taxes on their vehicles, and continue to do so each year. It is unfair because some campgrounds pay the tax and others do not.

Tourism brings important dollars into Santa Cruz County. Why discourage our visitors by imposing this new and unexpected burden? When you go camping in other places, will you go where you are taxed, or where you are made welcome? Vote NO on the Transient Occupancy Tax.

s/ A. W. Beam

## REBUTTAL TO ARGUMENT AGAINST MEASURE A

Despite the argument made by the opponents, this measure is fair, will not impose a hardship, and does apply to both public and private campgrounds.

The proposed tax is a levy on the camp site that would be occupied by a camper, just as a hotel or motel guest now pays this levy on a hotel or motel room.

The opponents argue that the camping tax will be a hardship. A charge of less than one dollar per campsite to help support local services is not excessive and will not impose a hardship.

The opponents state that the levy would not apply to public campgrounds. This is untrue. Section III of the ordinance clearly applies the tax to both public and private campgrounds.

The proposed tax on camp sites helps local residents and is fair to our visitors. We again urge your support.

s/ Ziggy Rendler-Bregman, Past President  
Land Trust of Santa Cruz County  
s/ Ted Burke, Past President  
Santa Cruz County Convention and Visitors Bureau  
s/ Tony Ventura, Past President  
Motel/Hotel Association of Santa Cruz County, Past  
Director California Lodging Industry  
s/ E. Robert Munsey, Past President  
Santa Cruz County Restaurant Association  
s/ Dietrich Pahnke, Former President  
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