



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1
Vice-Chair

Kollin Kosmicki
District No. 2
Chair

Mindy Sotelo
District No. 3

Angela Curro
District No. 4

Ignacio Velazquez
District No. 5

Item Number: 3.A

MEETING DATE: 05/13/2025

DEPARTMENT: AUDITOR/CONTROLLER

AGENDA ITEM PREPARER: Leann Godinez

DEPT HEAD/DIRECTOR: Joe Paul Gonzalez

SUBJECT:

AUDITOR-CONTROLLER - J.P. GONZALEZ

Receive informational presentation about Transient Occupancy Tax.
SBC FILE NUMBER: 608

AGENDA SECTION:

REGULAR AGENDA

BACKGROUND/SUMMARY:

A tax is levied and imposed on all rent paid to the operator of any hotel in the unincorporated area of the County by any transient for renting, using or occupying a room or rooms in those hotels. A hotel is defined as any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes. A transient is defined as any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right to access, license, time-share arrangement or other agreement of whatever nature for a period of 30 consecutive calendar days or less.

The Board of Supervisors adopted ordinance 499 which established a transient occupancy tax rate of 8% in the unincorporated area of the County, which remained in effect until December 31, 2018. In a General Election, held on June 5, 2018, the voters of San Benito County approved an increase to the transient occupancy tax rate from 8% to 12%.

In an effort to ensure the County is receiving all revenues in accordance with the TOT ordinance and identify potential operators out of compliance with the ordinance, the Board of Supervisors approved a contract with Granicus LLC on January 16, 2024 for services including operator identification and compliance monitoring.

RESOLUTION OR ORDINANCE NEEDED FOR THIS ITEM:

N/A

CONTRACT NEEDED FOR THIS ITEM:

N/A

RFP AND BID HISTORY:

N/A

LAST CONTRACT AMOUNT OR N/A:

N/A

CONTRACT HISTORY (Describe all amendments and previous contracts):

N/A

STRATEGIC PLAN GOALS: 1. Operational Development & Excellence

Yes

STRATEGIC PLAN GOALS: 2. Planning And Sustainable Growth

Yes

STRATEGIC PLAN GOALS: 3. Technology

Yes

STRATEGIC PLAN GOALS: 4. Community Engagement

No

STRATEGIC PLAN GOALS: 5. Health & Safe Community

No

BUDGETED:

N/A

BUDGET ADJUSTMENT NEEDED:

N/A

SOURCE OF FUNDING:

N/A

UNFUNDED MANDATE:

N/A

SBC BUDGET LINE ITEM NUMBER:

N/A

CURRENT FY COST:

N/A

STAFF RECOMMENDATION:

Receive information presentation about Transient Occupancy Tax.

ATTACHMENTS:

[Presentation TOT](#)