

IMPARTIAL ANALYSIS BY CITY ATTORNEY

MEASURE **LL**

City of Laguna Beach

Transient Occupancy Tax Rate Increase

The City Council has authorized the placement of a measure on the ballot seeking voter approval of an ordinance that would amend the Laguna Beach Municipal Code to raise the Transient Occupancy Tax (TOT) from the current rate of ten percent (10%) to twelve percent (12%) of the rent that is charged to guests for lodging at a hotel, motel, bed and breakfast, or other temporary or short-term rental lodging in the City. The TOT is a tax paid by such guests who stay for a period of thirty consecutive days or less. The TOT is collected at the time rent is paid by the guests. The revenues derived from the proposed increase in the TOT rate would be deposited in the City's General Fund and would be used for general governmental operations and services, such as the protection of beaches from pollution, police and fire protection and emergency response services, public works, utility undergrounding to prevent fire and power outages, and other services and improvements. This measure therefore proposes a general tax and requires a simple majority vote for adoption.

A "yes" vote on Measure **LL** would approve the ordinance increasing the transient occupancy tax rate from 10% to 12%.

A "no" vote on Measure **LL** would disapprove the ordinance increasing the transient occupancy tax rate and keep the TOT rate at 10%.

The above statement is an impartial analysis of Measure **LL**. If you desire a copy of the measure, please call the City Clerk's office at (949) 497-0705 and a copy will be provided at no cost to you.

/s/ Philip D. Kohn
City Attorney

STATEMENT OF AUTHOR

The undersigned author of the impartial analysis of Ballot Measure A at the election in the City of Laguna Beach, California, to be held on November 8, 2016, hereby states that such analysis is true and correct to the best of his knowledge and belief.

Philip D. Kohn, City Attorney, City of Laguna Beach
AUTHOR'S NAME, ADDRESS, DATE AND PHONE NUMBER:

Printed Name Philip D. Kohn Date August 5, 2016

Title City Attorney, City of Laguna Beach, California

Address 611 Anton Boulevard, Suite 1400, Costa Mesa, California 92626
(street, city and zip)

SIGNATURE  Phone No. (714) 641-5100