

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: David A. Bobardt, Planning Director *DB*
Prepared By: Joseph R. Vacca, Principal Planner *J.R. Vacca*

DATE: August 29, 2007 (CC Meeting of 9/19/2007)

SUBJECT: Consider a Resolution to Set a Ten (10) Percent Transient
Occupancy Tax Citywide

BACKGROUND/DISCUSSION

On November 7, 1989, Moorpark electorate approved Ordinance No. 120 to allow for the collection of a transient occupancy tax from hotels for up to ten (10) percent of the rent, with the amount to be set by resolution of the City Council. Under this Ordinance, "hotel" is defined to include hotels, inns, tourist homes or houses, motels, studio hotels, bachelor hotels, lodging houses, rooming houses, apartment houses, dormitories, public or private clubs, and mobilehomes or house trailers located outside mobilehome parks. The rental of these units is subject to the transient occupancy tax only when the occupancy of any of these units is for a period of 30 days or less. This Ordinance is currently codified as Chapter 3.18 of the Moorpark Municipal Code.

Until this time, the setting of a transient occupancy tax rate has not been considered, since Moorpark does not have any hotels. Earlier this year, a 112-room hotel was approved at 14350 White Sage Road. Grading plans are in plan check, and construction is expected to take place during FY 2007/2008. In anticipation of this use, staff has prepared a Resolution for City Council consideration to set a ten (10) percent transient occupancy tax rate. This is comparable to the transient occupancy tax rates of surrounding cities, which is noted on the following page.

City	Transient Occupancy Tax as a Percentage of Rent
Camarillo	9%
Simi Valley	10%
Thousand Oaks	10%
Westlake Village	10%
Agoura Hills	12%
Calabasas	12%

STAFF RECOMMENDATION

Adopt Resolution Number 2007-____, setting the transient occupancy tax rate at ten (10) percent. **(ROLL CALL VOTE REQUIRED)**

Attachment: Draft City Council Resolution No. 2007-____

RESOLUTION NO. 2007-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, SETTING A TEN (10) PERCENT TRANSIENT OCCUPANCY TAX CITYWIDE

WHEREAS, on November 7, 1989, the Moorpark electorate approved Ordinance No. 120 by initiative to allow for the collection of transient occupancy taxes at a rate established by City Council resolution, not to exceed ten (10) percent of the rent charged by the operators of hotels.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Consistent with Section 3.18.020 of the Moorpark Municipal Code, the transient occupancy tax rate is set at ten (10) percent of the rent charged by the operators of all hotels within the City.

SECTION 2. This resolution shall become effective immediately upon its passage and approval by the City Council.

SECTION 3. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 19th day of September, 2007.

Patrick Hunter, Mayor

ATTEST:

Deborah S. Traffenstedt, City Clerk