

FILED
MADERA COUNTY

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REBECCA MAGUIRE
COUNTY CLERK

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY
OF MADERA AMENDING SECTION 3.20.030 OF THE MADERA COUNTY
CODE PERTAINING TO THE INCREASE OF THE
TRANSIENT OCCUPANCY TAX RATE

The Board of Supervisors of the County of Madera, State of California, does hereby ordain
as follows:

SECTION 1. Codification of Increased Transient Occupancy Tax. Section
3.20.030 of the Madera County Code is hereby amended to read as follows:

Section 3.20.030: Tax Imposed.

For the privilege of occupancy in any lodging, each transient is subject to and shall
pay a transient occupancy tax in the amount of eleven percent (11%) of the rent charged
by the operator. The tax constitutes a debt owed by the transient to the tax administrator
which is extinguished only by payment to the operator or the tax administrator. The
transient shall pay the tax to the operator of the lodging 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 the transient's ceasing to occupy space in
the lodging. If for any reason the tax due is not paid to the operator of the lodging, the
tax administrator may require that such tax shall be paid directly to the tax administrator.

SECTION 2. Termination Date. The authority to levy the tax imposed by this
ordinance has no sunset date and shall continue until ended by voters.

SECTION 3. Effective and Adoption Date; Contingency on Voter Approval. This
ordinance relates to the levying and collection of County transient occupancy taxes and
shall not take effect, be sent for publication, or considered adopted, unless the Board of
Supervisors declares that the voters of the County of Madera have approved the measure
by a vote of no less than a majority of the votes cast by the electors voting on the measure

at the general election held on Tuesday, November 3, 2026, and shall go into effect ten (10) days thereafter.

SECTION 4. Board of Supervisors Authority to Amend. This is a Board of Supervisors sponsored measure, and pursuant to Section 9122 of the California Elections Code and applicable provisions of the Government Code, the Board of Supervisors expressly reserves the right and authority to amend the ordinance and any portion of Chapter 3.20 of the County's Code to further the purposes and intent of the ordinance (including but not limited to amendment for more efficient administration as determined by the Board of Supervisors) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

SECTION 5. Severability. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

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The foregoing Ordinance was introduced and read at a regular meeting of the Board of Supervisors held on this 16th day of June, 2026, by the following vote.

Supervisor Wamhoff voted: _____
Supervisor Rogers voted: _____
Supervisor Poythress voted: _____
Supervisor Gonzalez voted: _____
Supervisor Macaulay voted: _____