



David Richstone

AUDITOR-CONTROLLER
COUNTY OF MADERA

200 WEST 4TH ST., SUITE#2300, MADERA, CALIFORNIA 93637
559.675.7707 / FAX 559.661.3006

County Auditor-Controller's Fiscal Impact Statement

ORDINANCE PROPOSING TO AMEND MADERA COUNTY MUNICIPAL CODE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE FROM NINE PERCENT (9%) TO ELEVEN PERCENT (11%)

The Transient Occupancy Tax (TOT, Hotel, Motel, Campground, or Bed Tax) is authorized under State Revenue and Taxation Code Section 7280 and the Madera County Code Chapter 3.20 - Uniform Transient Occupancy Tax, as an additional source of non-property tax revenue to local government. This tax is levied in Madera County at a rate of 9% for accommodations at lodging and camping facilities in the unincorporated areas of the County.

This tax is collected by lodging facilities for stays of 30-days or less and is remitted to the County on a quarterly or monthly basis. It is not a tax on the business operator. Property owners/management companies must collect the tax from the guest on behalf of Madera County per California Revenue Taxation Code 7280 and Madera County Municipal Code Title 3 Chapter 3.20. This tax applies to any structure or any portion of any structure which is occupied or intended or designed for occupancy by transients for dwelling, lodging, or for sleeping purposes.

This ordinance would amend Section 3.20.030 of the Madera County Municipal Code to increase the rate of tax provided therein from nine percent (9%) to eleven percent (11%) of the rent (including all fees) charged by operators of transient lodging in the County. The additional general-purpose revenues projected by this proposed increase can be used for any governmental purpose, including, but not limited to, helping to fund the necessary public services needed to mitigate the impacts of tourism in Madera County.

The proposed increase in TOT tax in Madera County from 9% to 11% is estimated to generate approximately \$1,850,000 in revenues and \$25,000 in additional expenses on an annual basis.

The ordinance will not take effect until the Madera county 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. The authority to levy the tax imposed by this ordinance has no sunset date and shall continue until ended by voters.

David Richstone
County of Madera
Auditor-Controller



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MADERA COUNTY

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REBECCA MARTINEZ
COUNTY CLERK