

Mendocino County Lodging Business Improvement District 2020-2021 Annual Report

At Large: Cindy Wagner, Lords Land

Coast Rep: John Dixon, **Vice Chair**, Glendeven Inn & Lodge

Coast Rep: Jon Glidewell, Beachcomber Hotel Group

Inland Rep: Marcus Magdaleno, **Chair**, The Boonville Hotel

Inland Rep: (Available)

Submitted to the County of Mendocino

April __, 2021

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Forward from Mendocino County Tourism Commission Executive Director:

On March 19, 2020 the COVID-19 Pandemic and subsequent shelter-in-place orders (SIP) closed all tourism activities in Mendocino County. The following forward is to highlight the halt of the organization's marketing efforts and summarize Mendocino County Tourism Commission's (MCTC) work during SIP. In April, the second month of the SIP order, MCTC approved an adjusted budget for fiscal year (FY) 2019-2020. The adjustment of the budget was necessary for two reasons 1) the close of tourism in Mendocino County and 2) the need for organizational spending to reflect actual BID and match payments to MCTC.

- The Executive Director (ED) and the MCTC Finance Committee finalized the revised budget which was presented to the Board of Directors (BoD) and approved at its April 14, 2020 meeting. Due to the closure of tourism, halt of MCTC marketing activities and the necessary organizational changes the revised budget tracked better than planned.
- The ED made the necessary and required changes to operations of the organization based on the COVID-19 Pandemic SIP.
 - The MCTC offices were closed to all staff
 - The team was reduced to the ED and Marketing & Sales Coordinator (part-time)
 - The ED streamlined all necessary duties to ensure successful organizational operations keeping MCTC's focus on safe tourism marketing
 - MCTC entered into a contract with WiPFLi Financial Services to act as the organization's financial services contractor, removing all finance duties from the reduced MCTC staff.
 - The ED negotiated exits from contracts with marketing consultants Media Matters Worldwide and TheorySF.
- The Executive Director worked with the BID Advisory Board to finalize the annual report, which was approved by the BID Advisory Board at their April 21, 2020 meeting and was approved by the Board of Supervisors (BoS) at their June 2, 2020 meeting.
- MCTC and Mendocino County entered into the annual services contract for 2020-2021.
- The ED continued recruitment for the Business Improvement District (BID) Advisory Board and the MCTC BoD.
- MCTC took the following marketing actions as a result of the COVID-19 Pandemic and SIP:
 - Paused all brand awareness digital marketing
 - Paused promotions of its newly developed Spring Beer Trail

- Removed all event listings from our website
 - Cancelled all scheduled tradeshow and marketing missions
 - Redirected social media channels to static scenery with no “call to action”
 - Kept the VMC.com website updated with tourism and health updates
 - Marketing Committee and staff continued to meet and develop reopening campaigns and renewed fall and winter programs.
 - The ED and PR team continued to push Mendocino to media with great success in promoting to potential media as “arm-chair travelers”.
 - The team worked in collaboration with MCLA to help guide the reopening process and in that collaboration created and launched the #SafeMendocino program to coincide with the reopening of lodging.
 - The team worked in collaboration with the Mendocino Coast, Greater Ukiah and Willits Chambers of Commerce to develop and deploy the #MaskUpMendo campaign targeted to community members and visitors alike.
 - Due to the number of visitors to the county and the lack of tourism infrastructure, the team worked in partnership with Mendocino Area Parks Association (MAPA) to develop the “Leave Nothing but Footprints Behind” campaign designed to remind visitors to take their trash and dispose of it properly.
- The MCTC staff continued to track their work as relating to the Strategic Plan

Thank you for the opportunity to promote our beautiful county.

Respectfully,



Travis Scott

Executive Summary:

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I. Overview

Chapter 5.140.210 to Title 5 of the Mendocino County Code requires that an Annual Report of the Mendocino County Business Improvement District (BID) be prepared and presented to the Board of Supervisors by the BID Advisory Board approximately ninety (90) days before the start of each new fiscal year (FY) in which assessments will be collected. This FY 2021-2022 BID Annual Report conforms to the requirements outlined in Section 5.140.220 of the County Code and provides the following:

- An introduction to the role of lodging and tourism in Mendocino County.
- An update to the overview of the BID oversight and accomplishments as detailed in the FY 2020-2021 Annual Report.
- A proposed FY 2021-2022 MCTC Budget
- A review of the BID Advisory Board's recommendations to Mendocino County Tourism Commission (MCTC) for FY 2020-2021 and recommendations to the County of Mendocino (COM) for consideration and approval by the Board of Supervisors (BoS).
- Recommendations to MCTC and the COM for FY 2021-2022

II. Introduction and update of BID History

a. Impact of BID on the Lodging and Tourism Industry

Lodging and tourism promotion is vital to Mendocino County's economy because of the impacts of visitor spending on taxpayers, businesses and employees.

- In 2019 the most recent year for which complete baseline information is available, total direct travel spending in the county increased 7.15% to \$484 million dollars. Tourism remains a notable employer within the county with the industry supporting 6,420 jobs and generating earnings of more than \$229.6 million dollars.

Mendocino County, its incorporated cities and taxpayers have a direct interest in the optimal investment of BID funds to promote countywide tourism and related industries. Building and maintaining awareness of the county as a viable and vital tourism destination is top of mind for marketing efforts in 2021-2022. It is clear now more than ever that rebuilding and enhancing this essential segment of the county's economy is essential in the economic recovery from the COVID-19 Pandemic. The California tourism market will be ever more competitive in the near future, with regions competing for the "road-trip" segment of Californians. One measure of the impact of the BID funds is the amount of transient occupancy tax (TOT) that is collected. The County Treasurer-Tax Collector's October 2020 Transient Occupancy Tax Report for FY 2019-2020 shows that revenue from lodging businesses decreased to \$4.6 million, a 18.8% decrease over the prior year, these decreases were realized in third and fourth FY quarters, clearly prompted by the COVID-19 Pandemic and subsequent Shelter-in Place Orders (SIP). The Treasurer-Tax Collector reported that the countywide 1% BID assessment generated

only \$809,135.35, earning a match of \$404,576.68 a 16.6 % decrease in funds for marketing and promotion. (For planning purposes, MCTC revenue projections are based on actual assessment receipts as reported by the Treasurer-Tax Collector for the last completed fiscal year (FY 2019-2020).

b. Establishment and Requirements of the Lodging BID

The Mendocino County lodging industry and the County of Mendocino collaborated to establish the Lodging Business Improvement District (District) in the spring of 2006. Ordinance 4170 added the terms of the BID to the Mendocino County Code as Chapter 5.140 to Title 5. It created an assessment equal to one percent (1%) of rents paid for transient occupancy, to be collected by lodging for the purpose of countywide promotion. The Ordinance also created a county match of 50% of the total BID assessment.

Pursuant to Section 5.140.210 to Title 5 of the Mendocino County Code, and as required by the “Parking and Business Improvement Area Law of 1989,” the BoS established a five-member BID Advisory Board responsible for preparing a BID Annual Report for each fiscal year. This report is presented to the BoS for approval approximately 90 days before the start of each fiscal year. The BoS appoints Advisory Board members based on nominations from the MCTC Board, pursuant to its contract with the county. This contract requires MCTC staff and board to assist in preparing the Report.

Section 5.140.220 outlines specific information to be included in the BID Annual Report:

A. The report may propose changes, including, but not limited to, the boundaries of the parking and business improvement area or any benefit zones within the area, the basis and method of levying the assessments, and any changes in the classification of businesses, if a classification is used.

B. The report shall be filed with the clerk and shall refer to the parking and business improvement area by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following:

1. Any proposed changes in the boundaries of the parking and business improvement area or in any benefit zones within the area.
2. The improvements and activities to be provided for that fiscal year.
3. An estimate of the cost of providing the improvements and the activities for that fiscal year.
4. The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.

5. The amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

6. The amount of any contributions to be made from sources other than assessments levied pursuant to this part.

The BID Annual Report advises the BoS on the state of the BID and the proposed Annual Marketing Plan and budget for the upcoming fiscal year. State law requires that this report be prepared and adopted by the BoS annually in order for the BID to be renewed. Once adopted by the BoS, it dictates how BID funds, and the Mendocino County match are to be spent and provides a road map for implementation by the designated contractor. The report ensures transparency by communicating to stakeholders how BID and county funds are being invested and how impacts on visitor spending are being evaluated.

Section 5.140.245 requires that: The Board of Supervisors shall designate a contractor that shall be responsible for the administration of the Business Improvement District (BID) including hiring and oversight of the individual or entity charged with implementation of the Annual Marketing Plan that is annually approved by the Board of Supervisors. Since January 2016, the county has met this requirement by contracting with Mendocino County Tourism Commission to fulfill these functions.

c. Historical Overview of the Implementation and Oversight of the BID

BID Annual Reports comprise the official record of program implementation, oversight and outcomes funded through the BID assessment and county matching funds. They may be accessed on the county website. The following timeline summarizes the history of BID oversight:

- 2006: Business Improvement District established by vote of Mendocino County lodging owners and operators.
- 2006-2015: Pursuant to annual contracts with the County of Mendocino, funds from 1% BID assessment were overseen and invested in countywide promotion by Mendocino County Lodging Association (MCLA). The 50% county match was overseen and invested in countywide promotion by Mendocino County Promotional Alliance (MCPA).
- 2009: MCLA and MCPA collaborated to establish VMC as a 501 (c)(6) organization and contracted with VMC to prepare and implement an annual Marketing Plan and budget prior to the start of each fiscal year.

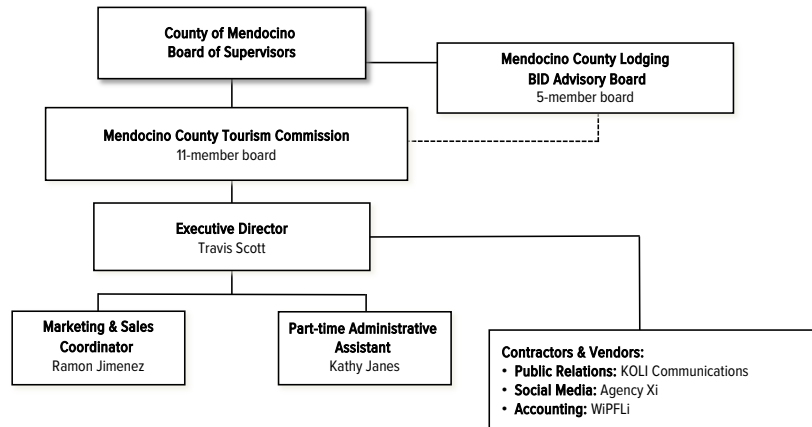
- 2012: VMC earned accreditation by the Destination Marketing Association International (DMAI) and was designated by the Board of Supervisors (BOS) as the official destination marketing organization of Mendocino County.
- 2013-2014: MCLA and MCPA jointly funded in-depth marketing and organizational management studies with the goals of addressing internal issues, simplifying the organizational structure, strengthening promotional programs, and building capacity for accountability.
- 2014-2015: The Board of Supervisors Ad Hoc Committee, comprising of supervisors and stakeholders, formulated a plan for restructuring to replace Mendocino County Lodging Association and Mendocino County Promotional Alliance with a single oversight organization with designated seats on the board of directors for representatives of lodging and other tourism-related economic sectors. This restructuring was subsequently approved by the two organizations. Ordinance changes were adopted to reflect the revised structure.
- 2016-2017: The Mendocino County Tourism Commission (MCTC) held its first meeting on January 12, 2016 and contracted with County of Mendocino as the sole contractor responsible for BID oversight and implementation. The legal transition was completed, and remaining funds were transferred from MCLA and MCPA to MCTC. Further Ordinance amendments were adopted on September 12, 2017 to align the Ordinance with the new structure.
- 2017: MCTC undertook a strategic planning process with leadership by the Coraggio Group. The process engaged stakeholders to revisit MCTC's Vision, Mission, Values, Reputation and market position, and identify imperatives, objectives, and initiatives to guide the work from FY 2017-2018 through FY 2019-2020.
- 2018: MCTC continued to work toward the organizational goals as set out in the Strategic Plan.
- 2019: Staff continued work set forth in the strategic plan. The ED closed the non-functioning sales portion of the team and worked to redistribute these functions throughout the organization, to streamline operations and pave the way for clearer communication between partners, stakeholders and VMC.
- 2020: MCTC continued to achieve great success in its digital and social marketing campaigns, realizing larger than ever success with marketing of the annual Crab FEAST and Whale Festivals. The City of Point Arena was returned to the BID District at the BoS meeting on December 8, 2020. With the onset of the COVID-19 Pandemic under the direction of the MCTC BoD the Executive Director executed significant organizational changes designed to allow MCTC to reemerge from the Pandemic in a

viable state to begin the process of marketing and welcoming tourism back to Mendocino County, safely. The organization worked side-by-side with other community partners to develop and deploy safety campaigns surrounding the Pandemic.

Below is the current organizational chart:



Mendocino County Tourism Commission Organizational Chart



- Mendocino County Partner Organizations:**
- Mendocino Winegrowers Incorporated
 - Arts Council of Mendocino County
 - Chambers of Commerce throughout the county
 - City promotional organizations
 - Economic Development Finance Corporation
 - West Business Development Center

- Regional/State Partner Organizations:**
- North Coast Tourism Council
 - Visit California
 - California Travel Association
 - San Francisco Travel
 - Brand USA

III. MCTC ACCOMPLISHMENTS

a. Overall Goal and Strategic Objectives

VMC’s overall goal in FY 2020-2021 remained to: Increase overall demand for overnight leisure visitation during key times of the year in an effort to increase revenues, employment and taxes in Mendocino County.

Strategic objectives include:

1. Continue to effectively position Mendocino County as one of California's premier **coastal** destinations.
2. Educate consumers on the different coastal and inland experiences that can be found within the county.
3. Maintain marketing focus on key lifestyle and passion segments including outdoor/recreation, wine, food, and romance.
4. Maintain the role of technology and digital marketing efforts in order to broaden the reach and increase effectiveness.

b. Tactical Goals Related to Strategic Initiatives

Fiscal year 2020-2021 tactical goals remained closely aligned with the strategic objectives. Impact was tracked and measured against established goals in six key performance areas:

- Public Relations
- Advertising and paid media
- Website and Social Media
- Visitor Services
- Sales
- Administration and Operations

c. Accomplishments for FY 2019-2020

As noted above, both TOT and BID assessment decreased over prior year performance for the second year. While this isn't an accomplishment, it should be made clear here that; in the third quarter the COVID-19 Pandemic shut down leisure travel world-wide.

MCTC started the year off strong hitting many Public Relations and Marketing milestones; Increased attendance at county festivals and events, website and social media traffic saw sharp increases, participation in the newly planned spring "beer trail" was outstanding and the publication in glossy magazines, national and international news publications was at new heights. Leading the organization to continue its work toward its best year yet.

At the onset of the COVID-19 Pandemic, the organization halted all standard operations, when through a reorganization process, adopted a revised budget and began working in partnership with the local Chambers of Commerce, MCLA an Ad-Hoc of the BoS and

other business leaders to address the re-opening of lodging to leisure travel and create and deploy the #Safe Mendocino and #MaskUpMendo.

As part of the FY 2013-2014 DMAI accreditation process, VMC adopted standardized budget categories to permit it to benchmark against organizations of comparable size. The graphs below compare actual VMC spending in FY 2019-2020 to industry averages for each budget category. The figures for DMO industry averages come from 2017 Destination Marketing Analysts International (DMAI) 2017 Organizational and Financial Profile Study.

Categories defined as follows:

- **General Expenses:** office supplies, computer expenses, rent/utilities, interest, etc.
- **Personnel:** salaries & wages, payroll taxes, and employee benefits
- **Program Expenses:** Advertising, Public Affairs, Marketing, Promotions, Sales, Partnerships

Insert Graph – after FY 2019-2020 Closes

For FY 2019–2020, VMC set goals for each area of responsibility and outcomes and KPIs were recorded for each goal. Results in each key area are discussed in detail in the Visit Mendocino County FY 2019-2020 Annual Report, which is available online at: **INSERT ANNUAL REPORT ADDRESS**

- **PUBLIC RELATIONS:** Generate \$10 million in measured advertising equivalency; reach an estimated audience of 150 million; achieve 500 placements in key media outlets; attract 20 media to visit the destination; attend two trade shows; and support VMC marketing and promotional objectives. The results of PR efforts for the year are set out in the table below. As noted in the table below, the PR team achieved results well beyond their goals.

Insert Graph – after FY 2019-2020 Closes

- **ADVERTISING AND MARKETING:** Increase unaided awareness of Mendocino County in a comparative study. Since 2017, research was undertaken by TheorySF (then marketing and advertising consultant) to establish a baseline for awareness of the county as a tourism destination. Research revealed that awareness of the county was very low among target audience and location. This result drives current marketing and promotional efforts, all of which are focused on raising awareness of the county as a tourist destination. If appropriate, in FY 2021-2022, MCTC will again

undertake a research initiative to measure awareness against the baseline. The Marketing team has developed a rebranded and reimagined Visitor Guide, new and additional tag lines to be used in new-to-launch campaigns.

- **SOCIAL MEDIA:** Total Facebook Fan Base: 59,222; Total Instagram Followers: 17,405. These goals were revisited over the course of the year to focus less on raising “likes” and “followers” than to increase engagement and awareness among VMC’s target audiences. The chart below indicates the success of these revised goals over the previous year.

Insert Graph – after FY 2019-2020 Closes

- **SALES:** Sales is an important piece of the VMC promotional efforts puzzle. Much of sales is inspirational, reminding potential visitors how close geographically we are to our main markets of the SF Bay area and the Sacramento/Central Valley; informing them how easily they can get here; and getting them excited about what they can do once here. This messaging will be key in tourism recovery post COVID-19. Our key sales activities annually are based on the research generated by Visit California, it also adds economic feasibility to participate in VCA’s already arranged sales efforts.
- **VISITOR AND CONSTITUENT SERVICES:** MCTC supports the various Chambers and Visitor Centers in the county by making sure they have collateral such as wine maps, visitor guides, event guides and tear off maps.
- **OPERATIONS AND STAFFING:** In the Executive Director’s third year of leadership, the position of Director of Marketing and Media was eliminated, and the duties were mainly deiminated to the ED with some creative work going to the Marketing & Sales Coordinator (MSC). This was to streamline MCTC’s creative work and create a more efficient organizational workflow. In March 2019, the COVID-19 Pandemic forced the ED to furlough all staff and temporarily close the MCTC offices.

d. Year to Date Progress for FY 2020-2021

Marketing Plan outcomes are tracking better than to be expected in the wake of the closures to leisure travel and the Pandemic. We track these in our Quarterly and Annual Reports against our strategic plan and it’s outlined imperatives, objectives and initiatives.

- **PUBLIC RELATIONS** is on course to exceed all goals in terms of ad equivalency, FAM visits, media hits, impressions, etc. The chart that follows shows FY goals and successes to December 31, 2020.

Insert Graph – after FY 2019-2020 Closes

- **ADVERTISING AND MARKETING:** The VMC Strategic Plan defines certain initiatives that correlate with the organization’s marketing goals for the fiscal year. They include:
 - Increase tourism revenue through the development and implementation of the annual integrated marketing, public relations, and sales plan.
 - Foster collaboration and countywide alignment by creating and developing the “go to” website for all tourism stakeholders.
 - Increase Mendocino County brand awareness and positive perception.
 - Develop a data-sharing process that offers context and insights for partners.

Staff worked with the Festival & Marketing committees to develop a marketing plan and execute new campaigns as allowable and socially responsible during COVID-19. The organization made a difficult decision to not renew its contract with former Marketing & Advertising Consultants, TheorySF. The decision was made to bring the creative marketing back under MCTC and its committees. This plan can be viewed here:

http://1lmo5u1yd9e7vpr6s3zkdv9p.wpengine.netdna-cdn.com/wp-content/uploads/Marketing-Plan_2020_20200901APPROVED1.pdf

Lodging was allowed to re-open to leisure travel in June 2020, the team created a re-opening campaign set to launch at that time however, the BoD and Festival & Marketing Committees made a decision to table the campaign for a more appropriate time. The team then set to prepare for the fall and winter “shoulder” season. It quickly became clear that the annual Mushroom FEAST and Crab FEAST festivals were not going to take place. The team developed a new “Our View of Fall” campaign. This campaign ran successfully from October through November 30, 2020 at which time, replacement campaign “Room to Roam” was set to launch. The ED made the decision not to continue marketing due to the surge of COVID-19.

The PR team continues to communicate with partners and stakeholders on a monthly basis informing them of high-profile media stories.

The VMC team actively identifies new businesses opening in Mendocino County and schedules visits to meet the owners and record the information in the team’s FileMaker database and MailChimp email resource.

- **SOCIAL MEDIA:** Social media also plays an important role in creating and raising brand awareness. The figure below shows the YOY metrics for the fiscal year to date.

Insert Graph – after FY 2019-2020 Closes

- **PARTNERSHIPS:** The ED and staff maintain close ties with partner organizations throughout the county. Staff represents Visit Mendocino County on the boards or committees of Destination Hopland, Anderson Valley Winegrowers Association, Coast Chamber of Commerce, Visit Fort Bragg, Visit Ukiah, and Visit Willits. Staff discontinued in-person visits to stakeholder properties (program known as the Hotel Adoption Program) until it is safe and appropriate to meet in person.
- **SALES** goals and ROI are undetermined at this time.
- **VISITOR SERVICES:** The Visitor Services committee is currently working on options for updated Gateway signs at the entrances to Mendocino County.

IV. Basis for Planning and Budgeting for FY 2021-2022

a. District Boundaries and Assessment

Pursuant to Section 5.140.060 each hotel or lodging business that collects rent and benefits from overnight guests, and operates in the District will be assessed a share of the costs of the services, activities and programs, according to the rent revenues and the benefits to be received; with the assessment levied as one percent (1%) on gross rent. This assessment is calculated on a daily basis from gross rent revenues collected by each lodging establishment.

At its December 8, 2020 meeting the BoS adopted an Ordinance amending Chapter 5.140 – Mendocino County Lodging Business Improvement District to modify the boundaries of the district to include the incorporated areas of the City of Point Arena to provide for the levying of assessments on hotel businesses within the City of Point Arena.

b. Allowable Services, Activities and Program

The services, activities and programs to be provided through the BID in FY 2020–2021 are defined by Section 5.140.050 of the Mendocino County Code for the purpose of benefiting lodging by promoting tourism in the District. Those services, activities and programs, which are to be accomplished through implementation of the approved Annual Marketing Plan and Budget by MCTC, are as follows:

- a. The general promotion of hotels operating within the District;
- b. The marketing of products and events that have a connection with the hotel industry operating in the District;
- c. The marketing of the District to the media and travel industry in order to benefit local tourism and the hotels in the District.
- d. Any activities permitted under the Parking and Business Improvement Law of 1989 that are included as costs as specified in the annual report to be prepared by the

advisory board and adopted annually by the Board of Supervisors. Activities means, but is not limited to, all the following:

1. Promotion of public events which benefit businesses in the area and which take place on or in public places within the area;
2. Furnishing of music in any public place in the area;
3. Promotion of tourism within the area;
4. Activities which benefit businesses located and operating in the area.

v. Preliminary Plan for Fiscal Year 2021-2022

a. Strategic Direction

The three-year strategic plan developed with the Coraggio Group identifies nine initiatives for MCTC to work towards. This section will briefly outline the FY 2021-2022 organizational goals as they relate to those initiatives.

1. Increase tourism revenue through the development & implementation of the annual integrated marketing, public relations, and sales plan.

The staff will continue to work closely with the Festival & Marketing Committees, stakeholders and partners organizations to create a focused marketing plan for the next fiscal year. Based on the public relations successes of the past five years, the staff and KOLI Communications, MCTC's PR agency of record, will craft an ambitious PR effort that will attract traditional media to the county as well as the millennial, Gen-X and Gen-Y generation of social media influencers.

2. Improve data-driven decision making through increased participation and "buy in" from all of our partners.

Engaging with lodging stakeholders and partners is an ongoing effort for the MCTC team. One of the goals for FY 2020-2021 is to continue to curate our current relationships with stakeholders and partners while building new relationships with new partners in our community. We will do this now with scheduled meeting with partners via ZOOM. The organization will continue tracking these visits, and more, in MCTC's internal database keeping the team informed about properties and businesses. The PR team will continue its monthly distribution of articles in A-list publications. MCTC will seek closer collaboration with the county to identify additional partners (vacation rentals

and cannabis businesses are top priority), create relationships with the owners, add a website listing for each, and bring them into the reporting fold.

3. Develop a data sharing process that offers context and insights for partners.

The PR team has been tracking media coverage of inland vs. coastal areas. Analysis shows that the split skewed to the coast this year. The website is set to auto-send a monthly report to stakeholders and partners showing website hits and outbound referrals. VMC staff will work with stakeholders and partners to improve their website and social media presence.

4. Foster collaboration and countywide alignment by creating and developing the 'go-to' website for all tourism stakeholders.

MCTC's consumer-facing website is its most valuable asset. Part of MCTC's educational efforts for the year will be to ensure that all stakeholders are represented on the site. Additionally, MCTC staff maintains the MendocinoTourism.org website that is the go-to resource for documentation, reporting, and opportunities that relate to stakeholders.

5. Strengthen regional tourism relationships to leverage broader marketing opportunities.

The ED will continue to maintain a strong relationship with Visit California by attending online conferences, forums and meetings, submitting content for the Visit CA website that highlights unique aspects of Mendocino County, and by collaborating on VCA initiatives such as Road Trip Nation. This is an ongoing project. The ED has become the administrator of the North Coast Tourism Council. This relationship allows VMC to further the goals of the organization by working closely with that group.

6. Proactively educate and communicate with all tourism stakeholders.

The PR team will continue to issue a monthly newsletter to stakeholders. VMC staff regularly communicate with tourism stakeholders in person, by phone, and via email. The team maintains the VMC Partners at Work social media page for dissemination of news hits and other relevant information. Staff will collaborate with the West Business Development Center on a series of workshops designed to appeal to partners and stakeholders. As of the writing of this report, this goal is currently on hold as WBDC has taken over economic relief due to the COVID-19 pandemic.

7. Increase Mendocino County brand awareness and positive perception.

This initiative speaks to all the marketing strategies that will be developed in a collaboration by MCTC staff and the Marketing Committee. A marketing strategy outline will be contained in the FY 2021-2022 Marketing Plan.

8. Work with partners to develop, promote and grow strong and beneficial tourism activities and events.

At the time of writing, all future events and festivals have been placed on pause by the MCTC BoD due to the COVID-19 Pandemic. However, staff has been working on the release of a new spring FEAST that highlights a new “Beer Trail” and promotion of socially responsible outdoor adventures.

9. Explore our options to influence and shape potential cannabis tourism.

The ED is working with the president of Mendocino County Promotional Alliance (MCPA) and legal counsel to schedule and organize a meeting of their board of directors to officially dissolve MCPA and transfer the responsibility of cannabis promotion and funds from MCPA to VMC.

b. Estimated BID Assessment Revenue for FY 2021-2022

Pursuant to Section 5.140.245 of the Mendocino County Code, the County of Mendocino has entered into an agreement with MCTC as its contractor to provide promotional services, activities and improvements for the District. The balance sheet and profit and loss statements regarding budget vs. actual reports are to be provided to the county on a quarterly basis.

In FY 2019-2020 the Mendocino County Tax Collector recorded total BID assessments in the amount of \$ 809,136.35 to provide services, activities and programs on behalf of the District.

The Budget contained in this BID Annual Report is based on actual FY 2019-2020 BID assessments. The county matching funds for the same period are \$404,568.18.

c. Contributions from Mendocino County Matching Funds for FY 2021-2022

As the county's designated contractor, MCTC will receive and will be responsible for ensuring that the county match of BID assessments is used to provide allowed services, activities, and programs to benefit the District.

Section 5.140.250 (C) establishes how the county match will be calculated and paid to the county contractor: *...The fifty percent (50%) County match shall be based on the prior fiscal year assessment collected and shall be paid out in twelve equal installments. After the fiscal year is closed, an adjustment amount will be determined to make the annual County match amount equal to fifty percent (50%) of the total current fiscal year assessment collected. This adjustment amount will be applied no later than September 30 of the following fiscal year. The County may provide an advance in funds to the District and the contract shall provide for the terms and conditions of the advance.*

Totals for "the prior fiscal year" are not known at the time the MCTC Finance Committee must prepare the budget contained in the BID Annual Report. For this reason, estimates of future assessment revenue and the county match are based on actual FY 2019-2020 assessments as reported annually in the Treasurer-Tax Collector's October report.

d. Proposed Budget for FY 2021-2022

The total budgeted cost of services, activities, and programs for the District in FY 2020-2021 is \$1,213,704.53.

Pursuant to Section 5.140.240 the County of Mendocino is entitled to charge an amount equal to its actual costs for the collection of assessments and administration. The cap on this fee is three percent (3%) of the total countywide BID assessments. This fee is collected when the books are closed, approximately two months after the end of each fiscal year. Section 5.140.260 of the Mendocino County Code excludes enforcement costs from the cap on administration fees. The Budget shows the administrative fee as a reduction in income.

The \$152,667.45 Contingency Fund proposed in the Annual Marketing Plan and Budget for FY 2021-2022 fulfills the BOS approved recommendation of the BID Advisory Board that the Reserve Fund be equal to \$100,000 or ten percent (10%) of the annual expenses, whichever is greater. This sum is to be held in an interest-bearing account for the purpose of providing funds that can be accessed to address shortfalls in revenue projections or unexpected expenses consistent with applicable laws and the annual contract between the County of Mendocino and MCTC. Allowable uses might include promotional expenditures required to assist the District's recovery from a natural disaster or other adverse circumstance in which inadequate funding could pose a threat to the

local tourism economy. Expenditures from the Contingency Fund must be authorized by a vote of the MCTC Board of Directors.

Proposed Budget for FY 2021-2022 Annual Budget Including BID assessments, Mendocino County Matching Funds and Miscellaneous Income

INSERT BUDGET ONCE APPROVED BY MCTC BOD

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vi. **Actions Take in Response to FY 2020-2021 BID Advisory Board Recommendations**

a. **Recommendations Actionable by Mendocino County Tourism Commission 2020-2021**

1. Upon the County Board of Supervisors' approval of the reinstatement of the City of Point Arena to the BID as resolved by the City of Point Arena City Council and having been accepted by at least 51% of Point Arena lodging owners, that MCTC staff work with County staff, Point Arena lodging owners and the City of Point Arena Manager and staff to ensure that lodging properties and attractions become part of VMC's annual public relations and marketing outreach. VMC will ensure there continues to be a concerted effort by County and VMC staff to fully communicate with all City of Point Arena lodging stakeholders to achieve full transparency regarding this matter.
 - **STATUS UPDATE:** At its December 8, 2020 meeting the BoS adopted an Ordinance amending Chapter 5.140 – Mendocino County Lodging Business Improvement District to modify the boundaries of the district to include the incorporated areas of the City of Point Arena to provide for the levying of assessments on hotel businesses within the City of Point Arena. MCTC is working with Mendocino County Planning and Building Services (PBS) and Treasurer-Tax Collector to reinstate lodging properties and tourism facing businesses into the MCTC marketing fold.
2. With the passing of the Ordinance Amending Chapter 5.20 of the Mendocino County Tax Code – Tax Imposed on Transients, MCTC staff will work with County staff to incorporate the verbiage “private campgrounds” in the current BID Chapter 5.140. In March 2020, a proposed ordinance # 19-1082, Ordinance Amending Chapter 5.20 of the Mendocino County Tax Code – Tax Imposed on Transients, will go before County voters to provide for the collection of Transient Occupancy Tax on short-term visitor accommodations in private campgrounds. This process would be done simultaneously as the reintroduction of Pt. Arena into the BID.
 - **STATUS UPDATE:** With the onset of the COVID-19 Pandemic, the Mendocino County staff and BoS we inundated with issues resulting from the Pandemic. At the time of writing Mendocino County PBS and County Council are drafting the change to ordinance verbiage.
3. MCTC staff and Board of Directors will work with Civitas Advisors, or comparable BID consultants, to explore and evaluate the possibility of an organizational transition

from operating under the 1989 BID Law to doing so in accordance with the Property & Business Improvement District Law of 1994, Streets & Highways Code §36600 et seq.

- **STATUS UPDATE:** This recommendation is acknowledged by the MCTC BoD who finds that at this time it is not appropriate for the organization to act on this recommendation.
4. MCTC staff will work with the Corragio Group to extend the current strategic plan that is slated to expire on June 30, 2020 to a new expiration date of June 30, 2021. This will allow staff and the board to properly develop a continuation of the current strategic plan which has successfully guided the organization since FY 2017-2018.
 - **STATUS UPDATE:** The ED initiated conversation with the Corragio Group at a meeting in February 2020 at Visit California's outlook Forum to discuss an updated/revised strategic plan. Following this meeting, VMC began the necessary planning with Corragio to develop a new strategic plan that will go into effect in March/April 2021.
 5. Continue to assess the return on investment of a reorganized Sales Department, which will begin operation at VMC in July 2020. An end result of the reorganization will include a list of sale-oriented goals, a set of Key Performance Indicators (KPIs), and metrics for success. These metrics will become part of VMC's annual marketing plan and will be evaluated each quarter in the organization's quarterly report to the Board of Directors and County Board of Supervisors.
 - **STATUS UPDATE:** As part of the organizational restructure due to the COVID-19 Pandemic, the MCTC BoD suspended this initiative until the BoD deems that it is appropriate to hire a salesperson and spotlight Mendocino County as a group tourism destination.
 6. MCTC form an ad hoc committee to investigate and explore any and all possible ways to enhance revenue for tourism promotion. The BID Advisory Board also recommends the ad hoc committee be comprised of a mix of lodging stakeholders, MCTC Board members, County staff, County elected officials and MCTC staff.
 - **STATUS UPDATE:** MCTC's Organizational Development committee engaged in discussion and the initial steps in forming an ad hoc committee to address this initiative in January 2020, in March of 2020 the second meeting was scheduled to further discussion and action however, due to the COVID-19 Pandemic, the committee cancelled that meeting and requests that this recommendation move to a year following the Pandemic.

7. The MCTC Board of Directors engage a discussion and potential action item; adjusting the current MCTC board meeting schedule to not conflict with any Board of Supervisor meetings. This would allow Supervisors to attend MCTC Board of Directors meetings.

- **STATUS UPDATE:** At the June 2020 MCTC BoD meeting, the Board took action to move their monthly BoD meetings to the second Wednesday of the month. In September 2020, the BoD made a further change to the meeting schedule placing the monthly meeting on the second Thursday of the month.

b. Recommendations Actionable by the County of Mendocino 2020-2021

The BID Advisory Board sets for the following recommendations to be actionable by Mendocino County during the fiscal year 2020-2021

- 1. The county shall assign staff to sit on the proposed ad hoc committee referenced in MCTC recommendation #6, if and when the committee is formed.
 - No action necessary.
- It is also recommended that this ad hoc include a member of the County Board of Supervisors.
 - No action necessary.
- County Planning and Building Services staff work with the Clerk of the Board, to schedule quarterly reviews by the Board of Supervisors of the recommendations actionable by the County of Mendocino that are listed in this report for official adoption and provide progress updates to the BID Advisory Board.

- **Adrienne STATUS UPDATE:**

- As previously recommended in the FY 2019-2020 BID Advisory Report, the Advisory Board asks that the BOS direct the County Treasurer Tax-Collector to a) revise TOT/BID collection forms and that as of July 1, 2020, it begin collecting data on: i) Average Daily Occupancy (ADO); and ii) Average Daily Rate (ADR).

- **Adrienne STATUS UPDATE:**

- It is also recommended that the Treasurer-Tax Collector employ software upgrades and technical assistance to enable quarterly reporting of the aggregated anonymous data to the contractor for the purpose of program assessment. It is in the best interests of the county to begin collecting this important data prior to the implementation of the software in order to eliminate a lag time between implementation and data collection.

These data are important to MCTC in order to better analyze performance of programs at key times of year. It is also recommended that the county begin distributing an updated version of the current BID and TOT collection forms to lodging owners as of July 1, 2020.

- Adrienne STATUS UPDATE

vii. FY 2021-2022 BID ADVISORY BOARD RECOMMENDATIONS

- a. Recommendations Actionable by Mendocino County Tourism Commission 2021-2022**
- b. Recommendations Actionable by the County of Mendocino 2021-2022**

DRAFT

**TREASURER-TAX COLLECTOR
COUNTY OF MENDOCINO
(Data as of October 1, 2020)**

Transient Occupancy Tax (TOT) Collections by Calendar Quarter

Fiscal Year	1st Quarter (July - Sept.)	2nd Quarter (Oct. - Dec.)	3rd Quarter (Jan. - March)	4th Quarter (April - June)	Fiscal Year Collections
2010-11	\$ 1,159,942.85	\$ 738,735.49	\$ 509,240.81	\$ 870,484.86	\$ 3,278,404.01
2011-12	\$ 1,257,508.60	\$ 784,212.12	\$ 604,215.73	\$ 926,946.51	\$ 3,572,882.96
2012-13	\$ 1,295,039.41	\$ 785,491.85	\$ 617,128.37	\$ 984,800.75	\$ 3,682,460.38
2013-14	\$ 1,377,790.23	\$ 894,744.19	\$ 676,573.91	\$ 1,072,883.77	\$ 4,021,992.10
2014-15	\$ 1,483,327.89	\$ 996,032.33	\$ 779,025.16	\$ 1,195,852.18	\$ 4,454,237.56
2015-16	\$ 1,651,009.69	\$ 1,073,998.95	\$ 835,844.53	\$ 1,298,416.75	\$ 4,859,269.92
2016-17	\$ 1,771,396.93	\$ 1,149,101.65	\$ 820,094.23	\$ 1,452,094.06	\$ 5,192,686.87
2017-18	\$ 1,994,982.25	\$ 1,223,461.26	\$ 1,018,540.84	\$ 1,457,731.72	\$ 5,694,716.07
2018-19	\$ 1,968,361.87	\$ 1,270,846.67	\$ 929,184.41	\$ 1,500,273.08	\$ 5,668,666.03
2019-20	\$ 2,136,536.24	\$ 1,375,328.33	\$ 787,633.16	\$ 302,792.06	\$ 4,602,289.79

Business Improvement District (BID) Assessment Collections by Calendar Quarter

Fiscal Year	1st Quarter (July - Sept.)	2nd Quarter (Oct. - Dec.)	3rd Quarter (Jan. - March)	4th Quarter (April - June)	Fiscal Year Collections
2010-11	\$ 200,677.35	\$ 120,225.57	\$ 88,797.28	\$ 146,920.70	\$ 556,620.90
2011-12	\$ 214,391.01	\$ 127,996.14	\$ 103,057.37	\$ 158,824.10	\$ 604,268.62
2012-13	\$ 228,091.30	\$ 155,123.16	\$ 108,135.40	\$ 171,533.18	\$ 662,883.04
2013-14	\$ 243,828.04	\$ 149,944.46	\$ 116,839.01	\$ 185,967.80	\$ 696,579.31
2014-15	\$ 259,245.43	\$ 167,825.51	\$ 139,735.12	\$ 204,382.49	\$ 771,188.55
2015-16	\$ 273,600.95	\$ 178,776.82	\$ 147,456.87	\$ 222,007.69	\$ 821,842.33
2016-17	\$ 305,169.89	\$ 190,066.75	\$ 148,194.72	\$ 247,927.29	\$ 891,358.65
2017-18	\$ 333,850.91	\$ 213,895.87	\$ 171,966.42	\$ 252,024.26	\$ 971,737.46
2018-19	\$ 344,190.66	\$ 207,171.54	\$ 165,784.35	\$ 253,257.63	\$ 970,404.18
2019-20	\$ 355,525.44	\$ 226,648.07	\$ 149,424.67	\$ 77,538.17	\$ 809,136.35

PLEASE NOTE: The collections reflected above represent the actual quarters in which the lodging establishments collected the taxes and assessments. If applicable, penalties and interest collected by the County are also included in the above totals. Prior fiscal year totals indicated above do not reflect late remittances received in 2019-20.

APPENDIX 2: MCTC Board Roster

- Bernadette Byrne
Winery/Winegrowers
Initial term expires: Feb 01, 2023
- Brett Schlesinger
Food & Beverage | Midterm Delegate
Initial term expires: Oct 1, 2022
- Cally Dym
Large Lodging Operator: Coastal
Second term expires: Dec 31, 2022
- Jamie Peters Connolly
Arts Organization/Attractions | Midterm Delegate
Initial term expires: Jan 30, 2021
- Raakesh Patel
Large Lodging Operator: Inland
Initial term: Jan 1, 2021 – Dec 31, 2023
- Jennifer Seward
At Large
Initial term expires: Jan 01, 2022
- Jitu Ishwar
At Large – Large Lodging Operator: Inland
Second term expires: Dec 31, 2021
- Elaine Wing-Hillesland
Small Lodging Operator: Coastal
Initial term: Nov 1, 2020 – Dec 31, 2021
- Scott Connolly
Medium Lodging Operator: Coastal
Second term: Jan 1, 2021 – Dec 31, 2023
- Sharon Davis
Regional Promotional: Coastal
Second term expires: Feb 01, 2023
- Kasie Gray
Regional Promotional: Inland
Initial term expires: May 01, 2022

APPENDIX 3: BID Advisory Board Roster

- Cindi Wagner, Lords Land
At Large
Term expires: November 1, 2022
- Jon Glidewell, Beachcomber Hotel Group
Coast Region
Term expires: November
- John Dixon, Vice Chair, Glendeven Inn & Lodge
Coast Region
Term expires: May 1, 2022
- Marcus Magdaleno, Chair, The Boonville Hotel
Inland Region
Term expires: January 1, 2022
- OPEN SEAT
Inland Region

DRAFT

APPENDIX 4: MCTC Board Selection

QUALIFICATIONS:

All current and applicant Board members must meet the following requirement to be considered for a seat on the Board of Directors – whether appointed by the Board of Supervisors or placed on a lodging industry ballot:

- Be 21 years or older
- Have a strong belief in and commitment to enhanced development, growth and future capacity of tourism as an important economic driver throughout Mendocino County
- Be a resident of the County and/or have evident business or community interest in the tourism industry of the County
- Be prepared to function as a Board of Director member at both a strategic level and related to operational oversight of the organization
- Be willing to operate within a policy-oriented governance model
- Be prepared to fulfill the Director's role as a volunteer with no compensation
- Have the ability to contribute the time necessary to fulfill the Director's role, as well as other committee, and tourism industry related roles that may emerge from the organization's strategic plan, annual marketing plans, initiatives, etc
- Be prepared to represent the organization, both within and outside the county, at various forums, events and/or special functions
- Accept the governing by-laws of the organization and the policy of the Board of Directors, and apply appropriately to the decision-making process
- Have commitment to fulfill a minimum three-year term of office as a Board of Director member (unless otherwise stipulated)
- Have the capacity and potential interest to hold Board Leadership positions in the future, ranging from committee chairs to Board of Directors Chair
- Have the ability to work in a team-oriented environment that builds on consensus and represents a diverse industry with a multitude of interests and needs
- Indicate interest in participating in industry professional development and governance training opportunities as needed and/or required
- Ability and commitment to follow the Ralph M. Brown Act

Selection Criteria:

Prior to being considered by the Board of Supervisors for appointment or being considered on a lodging industry ballot, individuals must demonstrate the following criteria to, at least, a satisfactory level:

- Competency and experience as a board member
- Proven track record of creating value for stakeholders
- Ability to apply strategic thought to key issues
- Willingness to understand and commit to the highest standards of governance
- Ability to take a countywide view
- Proven leadership qualities
- Ability to develop a clear vision for the industry and monitor its implementation
- Proven skills in at least one of the following:
 - Marketing
 - Tourism
 - Legal
 - Financial Management
 - Strategic Planning and Development
- Company, industry or organization which is directly impacted by the tourism industry and the work of the Bureau
- Proven interest in serving on behalf of the entire county and the entire tourism industry, not just a special interest, nor any single socioeconomic or geographic sector. (organization's purposes and interests above their own)
- Professional experience, skill sets and education required to lead an innovative and successful tourism bureau
- Willingness, the necessary time and enthusiasm to serve on the board
- Committed to the mission and philosophy of the organization

Questionnaire:

Aside from basic information (such as name, business, title, etc), the following should be included in a questionnaire to all prospective board members – whether by appointment or election:

- What overall qualities will you bring to the Board of Directors?
- What is your current or previous involvement with Mendocino County destination marketing?
- What do you see as the organization's major priority and/or opportunity and how do you see addressing it?
- What do you see as the organization's major challenge and how do you see addressing it?
- What leadership experience would you bring to the Board of Directors?
- Where do you see the organization in 3-5 years?
- Why do you want to serve on the Board of Directors?
- How long have you owned your business and/or been in a leadership role with your organization in Mendocino County?
- Is your business for sale?
- Please provide up to three professional references related to prior service related to a Board of Director.

BOARD OF DIRECTORS ROLES AND RESPONSIBILITIES:

The Board of Directors is responsible for the development of tourism throughout Mendocino County. Some functions of the Board may be delegated to Board committees and the Executive Director. However, the Board has final responsibility for the successful operation of the organization.

Key roles of Board members include, but are not limited to:

- Setting of major goals and strategic direction for the Bureau
- Approval of all major plans

- Determine all policies governing the Board
- Establishing and determining the duties of Board committees
- Approving the annual budget and all major items of capital expenditure as defined by written expenditure protocols
- Ensuring compliance with legal and ethical requirements
- Monitoring the implementation of strategic plans
- Commitment to the mission and philosophy of the organization
- Place the organization's purposes and interests above their own professional and personal interests when making decisions
- Insure the long range image of the organization is a positive one
- Follow the Ralph M. Brown Act
- Attending 10-12 Board meetings annually of approximately two hours duration
- Attending 1-2 potential special meetings per year of under two hours duration
- Attending at a minimum of one, and potentially two planning, strategy, orientation sessions per year ranging from three to six hours in duration
- Participating in at least one Board committee and possible additional special task groups or ad hoc committees
- Undertaking of adequate preparation for all Board meetings and events
- Participating actively and fully at Board meetings in order to advance agenda discussion, reach consensus and provide strategic direction and operational oversight to the organization
- Being an advocate for the organization taking an active role in industry partner relations
- Keeping confidential information confidential
- Participating annually in a Board self-assessment and board training workshop

APPENDIX 5: Destination Organization Performance Report from DMAI

INSERT UPDATED STUDY REPORT

DRAFT

APPENDIX 6: Draft Mendocino County TOT Collection Form

COUNTY OF MENDOCINO, STATE OF CALIFORNIA

Number of Rental/Unit days available in period _____
 (ADR: # rooms/units times # days in period)

Number of Rental/Unit days occupied in period _____
 (Occupancy: sum of # rooms/units actually rented each day in period)

REPORTING PERIOD

-TO-

TRANSIENT OCCUPANCY TAX RETURN

TAX IS DUE IMMEDIATELY FOLLOWING THE CLOSE OF THE REPORTING PERIOD SHOWN ABOVE. IF NOT REMITTED BY _____, APPLICABLE PENALTIES AND INTEREST APPLY.

DBA

Owner

Mailing Address

TOT# _____

Situs Information

Address

City, State, Zip

1. NET RECEIPTS FROM ROOM RENTALS	\$ _____
2. LESS ROOMS OCCUPIED MORE THAN 30 DAYS	\$ _____
3. TAXABLE RECEIPTS (Line 1 less Line 2)	\$ _____
4. TAX RATE 10% OF TAXABLE RECEIPTS	\$ _____
5. 1st 10% Penalty	\$ _____
6. 2nd 10% Penalty	\$ _____
7. Interest at 1.5% No. of Months _____ @ \$ _____ =	\$ _____
8. TOTAL AMOUNT DUE (add lines 4 to 7)	\$ _____

PLEASE COMPLETE THIS FORM, MAKE A COPY FOR YOUR RECORDS, AND MAIL THIS AND YOUR REMITTANCE TO:

MENDOCINO COUNTY TAX COLLECTOR
 501 Low Gap Road, Room 1060
 Ukiah, CA 95482

Any questions? We can be reached at (707) 234-6879.

I DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE IS TRUE AND CORRECT TO THE THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNED _____

TITLE _____ DATE _____

Transient Occupancy Tax Information
MENDOCINO COUNTY ORDINANCE NO. 4024

1. Even if there is no tax due, a tax return must be filed each reporting period.
2. Delinquent date is the last day of the month following the close of the reporting period.
3. PENALTIES: If tax is not remitted by the delinquent date, add a penalty of ten percent (10%) of the amount of the tax. If tax remains unpaid for a period of more than 30 days following the date upon which the remittance first became delinquent, add a second penalty of ten percent (10%) of the amount of the tax.
4. INTEREST: In addition to any penalties, add interest at the rate of one and one-half percent (1 1/2 %) per month of the original tax, from the date on which the tax first became delinquent.
5. REMITTANCE: Personal checks are accepted by the Tax Collector but do not constitute payment until all funds have cleared the bank.
6. All records substantiating the return must be retained for a period of not less than three years from the date of payment.
7. Change of address or ownership must be reported immediately to the Tax Collector.
8. If business is sold or suspended, closing return and payment shall be sent immediately to the Tax Collector's office.

APPENDIX 7: Mendocino County BID Collection Form:

COUNTY OF MENDOCINO, STATE OF CALIFORNIA

Number of Rental/Unit days available in period _____
 (ADR: # rooms/units times # days in period)

Number of Rental/Unit days occupied in period _____
 (Occupancy: sum of # rooms/units actually rented each day in period)

REPORTING PERIOD

-TO-

BUSINESS IMPROVEMENT DISTRICT RETURN

ASSESSMENT IS DUE IMMEDIATELY FOLLOWING THE CLOSE OF THE REPORTING PERIOD SHOWN ABOVE. IF NOT REMITTED BY _____, APPLICABLE PENALTIES AND INTEREST APPLY.

DBA

Owner

Mailing Address

BID# _____

Situs Information

Address

City, State, Zip

1. NET RECEIPTS FROM ROOM RENTALS	\$ _____
2. LESS ROOMS OCCUPIED MORE THAN 30 DAYS	\$ _____
3. TAXABLE RECEIPTS (Line 1 less Line 2)	\$ _____
4. ASSESSMENT RATE 1% OF TAXABLE RECEIPTS	\$ _____
5. 1st 10% Penalty	\$ _____
6. 2nd 10% Penalty	\$ _____
7. Interest at 1.5% No. of Months _____ @ \$ _____ =	\$ _____
8. TOTAL AMOUNT DUE (add lines 4 to 7)	\$ _____

PLEASE COMPLETE THIS FORM, MAKE A COPY FOR YOUR RECORDS, AND MAIL THIS AND YOUR REMITTANCE TO:

MENDOCINO COUNTY TAX COLLECTOR
 501 Low Gap Road, Room 1060
 Ukiah, CA 95482

Any questions? We can be reached at (707) 234-6879.

I DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE IS TRUE AND CORRECT TO THE THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNED _____
 TITLE _____ DATE _____

Mendocino County Lodging Business Improvement District

MENDOCINO COUNTY CODE CHAPTER 5.140

1. Even if there is no assessment due, an assessment return must be filed each reporting period.
2. Delinquent date is the last day of the month following the close of the reporting period.
3. PENALTIES: If assessment is not remitted by the delinquent date, add a penalty of ten percent (10%) of the amount of the assessment. If assessment remains unpaid for a period of more than 30 days following the date upon which the remittance first became delinquent, add a second penalty of ten percent (10%) of the amount of the assessment.
4. INTEREST: In addition to any penalties, add interest at the rate of one and one-half percent (1 1/2 %) per month of the original assessment, from the date on which the assessment first became delinquent.
5. REMITTANCE: Personal checks are accepted by the Tax Collector but do not constitute payment until all funds have cleared the bank.
6. All records substantiating the return must be retained for a period of not less than three years from the date of payment.
7. Change of address or ownership must be reported immediately to the Tax Collector.
8. If business is sold or suspended, closing return and payment shall be sent immediately to the Tax Collector's office.