



COUNTY OF SAN LUIS OBISPO

AUDITOR • CONTROLLER • TREASURER • TAX COLLECTOR

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JAMES P. ERB, CPA
Auditor-Controller
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To: San Luis Obispo County Board of Supervisors
From: James P. Erb, CPA *[Signature]*
County Auditor-Controller-Treasurer-Tax Collector
Date: March 23, 2015
Re: Implementation of Proposed Tourism Marketing District (TMD)

As the San Luis Obispo County Auditor-Controller-Treasurer-Tax Collector (ACTTC) I am responsible for administering the County's current Transient Occupancy Tax (TOT) and San Luis Obispo County Tourism Business Improvement District (SLOCTBID) programs. I will also be responsible for collecting the proposed Tourism Marketing District (TMD) assessment in the unincorporated areas of the county.

The ACTTC's Office will be ready to collect the new TMD assessment beginning July 1, 2015. Because the ACTTC administers these programs for 1,035 lodging businesses, significant changes are necessary to our collections software system, including changes to online renewal and payment systems. Additionally, new accounting procedures will need to be established. Finally, the collections requirements of the new assessment will need to be communicated to the business owners who will be assessed, many of which are smaller businesses which may need additional time to implement the assessment.

I understand the start date of July 1, 2015 may be a disappointment to the non-profit Visit San Luis Obispo County who will be administering the assessment. My decision was based on current workloads, magnitude of the number of establishments involved, software changes, expected questions, and added training that some establishments will require. It is my responsibility to ensure that collections and allocations are accurate and fair to all participating in the TMD; therefore, an earlier start date is not an option.

Please contact me if you have any questions.