

18.XX.010 – Purpose

The purpose of this Chapter is to establish maintenance and operation standards for the use of legal residential dwelling units located in Madera County as transient occupancies, to ensure the health and safety of occupants, guests, and the surrounding residential neighborhood, and to minimize negative secondary effects associated with such use. Any unit permitted as a commercial lodging use (bed and breakfast, hotel, motel, condo-hotel, or timeshare) is not subject to this article.

18.XX.020 – Definitions

“Alternative Shelter” – Any shelter, vehicle, or site prepared for transient occupancy rental other than a legal residential dwelling unit or commercial lodging facility. Examples of alternative shelters include, but are not limited to, tents, recreational cabins, and recreational vehicles.

“Agency” - Shall share the common definition of “County” in Section 18.120.030.

“Agency Director” – Shall share the common definition of “Planning Director” in Section 18.120.160.

“Commercial benefit” – means any compensation or payment received in exchange for allowing the property upon which the event occurs to be used for the event, including any compensation that results from the rental of the property for a term of 30 days or less than.

“Guest(s)” – The individual or individuals renting the short-term vacation rental for the purpose of staying overnight.

“Hosted short-term vacation rental” – A residential unit being used as a short-term vacation rental by one tenant group at a time, in which a host is residing in one of the bedrooms during the period of the rental. A residential unit shall be a hosted short-term vacation rental if the host inhabits the short-term vacation rental or a structure attached to the short-term vacation rental, such as attached ADUs, JADUs, or a guest house.

“Individual” – A single human being that is distinct from a group, class, or family.

“Person” – Includes an individual, estate, or trust. This does not include business structures, such as but not limited to Sole Proprietorships, Partnerships, Corporations, or Limited Liability Companies.

“Professional property management company” – A licensed firm operating a real estate property for a fee.

“Property” – Shall share the common definition of “Property” in Section 18.120.160. For the purposes of this section, the common definition will pertain to land and structures.

“Property Owner” - A person with an ownership interest in the real property upon which a short-term vacation rental is located or proposed. If the property is held in trust, “property owner” includes the present beneficiaries, but not the trustee, unless the trustee is also a present beneficiary. “Property owner” does not include a person with an ownership interest that is solely a security, lien, or encumbrance.

“Owner’s Agent” – A person who has the expressed authorization from the Property Owner to act on behalf of the owner.

“Dwelling, Single-Unit” – Residential structure containing one dwelling unit located on a single parcel of land for occupancy by one single household, including manufactured housing and mobile homes, when placed on a permanent foundation system. “Residential dwelling” does not include a commercially operated hotel, motel, bed and breakfast inn, or time-share property as defined by subdivision (aa) of Section 11212 of the Business and Professions Code.

“Short-term vacation rental unit (STVR)” –A single-family dwelling or a portion of a single-family dwelling that is rented to transient guest occupants typically for periods of 30 consecutive days or less, with weekend or weekly rental periods being the most common. Short-term vacation rentals are routinely booked for numerous periods throughout the year, with a resident or non-resident property manager providing oversight and services for guest customers, and are typically marketed through an online hosting platform service such as VRBO, Airbnb, and other similar internet services.

“Short-term renter” – An individual who enters into an agreement or is authorized by the short-term vacation rental owner, regardless of compensation, to use property as a short-term vacation rental.

“Transient” - Shall share the common definition of “Transient” in Section 3.20.020.

“Transient Occupancy Tax Certificate (TOT)” – Lodging taxes paid by an operator who rents a lodging as defined herein for 30 consecutive days or less.

18.XX.030 – Application

A property owner who wishes to lease, rent, or otherwise make available for compensation a short-term vacation rental unit for a period of 30 consecutive days or less must first obtain a short-term vacation rental permit prior to advertising and/ or operating the short-term vacation rental unit. To obtain a Short-term Vacation Rental permit, the property owner must submit an application to the Madera County Community and Economic Development Department, Planning Division. The Short-term vacation rental permit is in addition to the transient occupancy tax certificate that is required pursuant to Title 3 – Revenue and Finance, Chapter 3.20 – Uniform Transient Occupancy Tax and Business License, required pursuant to Title 5 – Business Licenses and Regulations – Weights and Measures, Chapter 5.04 – Business Licenses.

A short-term vacation rental permit is not transferable upon the sale of the property of interest to another owner. A new owner who desires to use the property as a short-term vacation rental shall apply for a new Business License, Transient Occupancy Tax Certificate, and Short-term Vacation Rental Permit.

18.XX.040 – Permit Fee

The short-term vacation rental permit fee shall accompany each short-term vacation rental permit application. The permit fee shall be included in the fee schedule established by resolution of the board following a public hearing. The fee schedule may be adjusted by resolution of the board following a public hearing.

18.XX.050 – Scope and Renewals of Short-term Vacation Rental Permits

A short-term vacation rental permit issued under this article shall expire upon the expiration of the Business License pursuant to Section 5.04.100, unless revoked earlier. The permit authorizes the property owner to conduct only such services as described in the permit and in accordance with the standards and policies of this Chapter. Upon the timely submittal or renewal, the permit will remain effective until such time as the permit is renewed, denied, or revoked.

18.XX.060 – Short-term Vacation Rental Permit Requirements

It is unlawful for any individual to advertise, maintain, operate, or use a short-term vacation rental in Madera County without a short-term vacation rental permit or in violation of the terms and conditions of the permit. Short-term vacation rental permits shall be renewed annually, and a separate permit is required for each short-term vacation rental. The permit requirements for short-term vacation rentals are set forth below. The issuance of any permit pursuant to this article does not relieve the owner of the obligation to comply with the other provisions of the Madera County Code pertaining to the use and occupancy of the short-term vacation rental or the property in which it is located.

- A. Short-term vacation rentals are allowed in all zone districts that allow residential uses, with the approval of a short-term vacation rental permit, Business License, and a TOT certificate.
- B. A person who has multiple short-term vacation rentals must apply for and receive an individual short-term rental permit for each and every rental, not to exceed a total of five (5) permits prior to operation.
- C. Short-term vacation rental of tiny homes on wheels (THOWs), travel trailers, alternative shelters, Accessory Dwelling Units, and Junior Accessory Dwelling Units are prohibited.
- D. A short-term vacation rental shall not be allowed to operate on a lot under an active Williamson Act Contract.
- E. An individual apartment located within a multi-family residential project is not eligible for a short-term vacation rental permit.
- F. A condominium unit or a unit managed by an association may be eligible for a short-term vacation rental permit if authorized by the condominium owners' association or other governing body having jurisdiction over the complex, provided enforcement of such occupancy requirement is performed by the same association or governing body for the operation of a short-term vacation rental.
- G. An application for a short-term vacation rental permit shall be submitted by the property owner or agent (property owner authorization and contact information are required for an agent to file the application) to the Community and Economic Development Department. For an application to be deemed complete, the following must be provided:
 - a. Property owner or agent name and contact information.

- b. The name and physical address of the Owner's Agent, if needed, and a telephone number at which that party may be immediately reached. The short-term vacation rental property owner shall have their Agent's informed consent before listing the contact on their short-term vacation rental permit application.
- c. Site Plan. Detailed site plan showing the location of all existing and proposed structures and facilities on site, including parking, driveways showing dimensions, and distances from all structures and property lines.
- d. Address and assessor's parcel number for the property for which the short-term vacation rental is located.
- e. Number of Bedrooms. For purposes of this section, a bedroom is a room that contains a minimum of 70 square feet and meets all requirements of the California Residential Code at the date the structure was permitted and contains a window or opening that can be used for emergency egress.
- f. Total number of on-site parking spaces and description of parking locations.
- g. Proof of an application for a TOT certificate that has been submitted and deemed complete within 30 calendar days from the date of application.
- h. Proof of notification letter sent to the water provider indicating the proposed operation of an STVR, if the water provider is not Madera County.
- i. Number and location of fire extinguishers, smoke and carbon monoxide alarms.
- j. Acknowledgment that the property owner or agent has read and understood the operational standards and prohibitions and restrictions in this Chapter, and the County's noise, parking, garbage collection, and guest safety standards.
- k. If the information supplied by the property owner on the application for a short-term vacation rental permit is not consistent with county records, an inspection may be required prior to or after the issuance of the short-term vacation rental permit. An inspection fee shall be charged for the inspection.

18.XX.070 – Short-term Vacation Rental Grounds for Denial

The County may deny a new permit or renewal application in any of the following circumstances:

- A. The short-term vacation rental permit application is incomplete, and the applicant has failed to respond to agency requests to complete the application for a period of 30 days.
- B. The short-term vacation rental permit application contains a false or misleading statement or omission of a material fact.
- C. The property owner or agent is delinquent on any payment to the county of any fees, penalties, taxes, or any other monies related to the short-term vacation rental property,

including, but not limited to, transient occupancy taxes and property taxes.

- D. During application review, the Department of Public Works will determine if the short-term vacation rental is serviced by a County-operated water or sewer system and has sufficient facilities to operate. Public Works may deny an application due to insufficient water or sewer capacity. If applicable, additional utility capacity units may be required prior to operation.
- E. Prior revocation or suspension of a short-term vacation rental permit.
- F. Active Building or Environmental Health Permits or Violations. Short-term vacation rentals shall not be rented during construction, remodeling, additions, active building permits, building violations, or other applicable environmental health permit or violation (such as septic system or domestic water), unless the building or environmental health permit for the same has been approved by final inspection or county issued occupancy certificate, or approval by the county's building and/or environmental health official, and upon an affirmative showing by the agent that the safety and welfare of occupants can be maintained. If the work creates an uninhabitable area by lack of sanitation, cooking, sleeping, or heating, the chief building official and/or environmental health official shall deem the structure uninhabitable, and the structure shall not be rented as a short-term vacation rental until authorized by the county's Building or Environmental Health Division for such use or occupancy.
- G. If the operation of a short-term vacation rental is a threat to the public health, safety, or welfare, including but not limited to: (1) a determination by the Building Official or the Environmental Health Division that the structure is uninhabitable; or (2) the existence of a failing private water well or septic system, as determined by the Environmental Health Division
- H. A failed fire inspection, or a refusal to allow a fire inspection of the short-term vacation rental.
- I. Absence/expiration of a TOT certificate.
- J. Any required application fee or renewal fee has not been paid.
- K. Short-term vacation rental properties are subject to inspections to ensure compliance with municipal water and sewer capacity requirements.
- L. Any deficiencies/violations must be corrected before permit issuance or renewal.
- M. The applicant may appeal the denial of a permit pursuant to Chapter 18.108.

18.XX.080 - Occupancy Standards

- A. Occupancy limits shall be determined based on the number of bedrooms in the STVR. The number of bedrooms will be verified using the County Assessor and Building records information. Example occupancies:
 - a. Studio/Single-bedroom STVR: four occupants

- b. Two-bedroom STVR: six occupants
 - c. Three-bedroom STVR: eight occupants
 - d. Four-bedroom STVR: ten occupants
 - e. Five-bedroom STVR: twelve occupants
- B. Kitchens, bathrooms, washrooms, dining areas, halls, closets, storage or utility spaces, and similar areas are not considered bedrooms and shall not be used in the calculation for determining the maximum number of occupants.
- C. An STVR may be allowed to exceed the aforementioned Occupancy Limits only with the approval of a Zoning Permit, subject to Chapter 18.93.

18.XX.090 – Operational requirements

All short-term vacation rental units are required to comply with the following standards and shall not generate other potential disturbances that may disrupt the peace, safety, and general welfare of communities. Failure to comply with the standard conditions of this section may result in fines and permit revocations outlined in Section 18.xx.102 and 18.xx.103.

- A. A Business License authorizing the operation of a short-term vacation rental shall not be transferable. A new owner who desires to use the property as a short-term vacation rental shall apply for a new Business License.
- B. Responsibility of Property Owner to Prevent Nuisance Behavior and Maintain Neighborhood Peace and Quiet. The property owner and/or agent shall inform guest(s) that they shall not violate the standards of this article and shall be responsible for taking any action necessary to ensure that guest(s) abide by the terms of this article and other applicable provisions of the Madera County Code.
- C. The Owner or Owner's Agent shall be personally available by telephone on a 24-hour basis and maintain the ability to be physically present at the property within one hour in order to respond to and remedy complaints regarding the condition or operation of the dwelling unit or the behavior of persons on the property in violation of this Chapter or other law.
- D. Parking. On-site parking for vehicles shall be provided for each short-term vacation rental. Parking spaces may include garage, carport, and driveway spaces, and may allow for tandem parking. There shall be no parking on the roadway, and on-site parking shall not encroach into the roadway. All permitted parking locations and the quantity of vehicles that fit on said locations shall be clearly set forth in all rental agreements and in all online advertisements and listings.
- E. Lighting. Exterior lighting shall be designed and maintained so that glare and reflections are contained within the boundaries of the subject parcel. Exterior lighting that encroaches on adjoining properties or public rights-of-way shall be hooded and directed downward.

F. Noise. All short-term vacation rental guests are required to comply with the standards of Madera County Code Chapter 9.58 - Noise Regulations.

G. Trash and Refuse

- a. With the exception of trash properly deposited in trash collection receptacles, accumulation of trash and debris outside of the short-term vacation rental at any time is prohibited.
- b. A minimum solid waste service level as prescribed by Chapter 7.24 – Solid Waste must be maintained.
- c. All trash receptacles and maintenance thereof shall be in compliance with Chapter 6.36 – Bear Preventive/Control Measures.

H. Posting Requirements

- a. Requirements for Advertisements. All permitted short-term vacation rentals shall include the following information in any online and printed advertisement:
 - i. Valid Madera County Business License number.
 - ii. Maximum occupancy – Not to exceed the maximum occupancy for the short-term vacation rental allowed pursuant to this Chapter.
 - iii. All permitted parking locations and the number of vehicles that fit on said locations.
 - iv. Owner or Owner's Agent Contact Information.
 - v. Noise stipulations outlined in subsection "F".
- b. Interior Postings. An informational document shall be posted within the interior of the rental unit in a visible location by the front door. The informational document shall contain the contact information for the Owner or Owner's Agent, emergency information, and directions on how to sign up for Madera Emergency Alerts. In addition, operational standards at a minimum pertaining to noise, parking, fire safety, occupancy limits, solid waste pick up, and pet requirements shall be provided. A Property Boundary Map for the purposes of deterring trespassing on other privately owned properties shall be provided.
- c. It is the Owner's responsibility to notify that a failure to comply with the requirements of this Chapter is a violation of the Madera County Code, and that such violation may result in enforcement actions to address the violation. Enforcement may include criminal, civil, or administrative actions, or the calling of law enforcement for the removal of guests and their vehicles from the property to the extent authorized by law. The notification shall state in a prominent format that users of the dwelling unit are prohibited from disturbing the peace of the surrounding neighborhood and that doing so is a violation of this Chapter and the rental agreement.

- d. The owner of the short-term vacation rental shall notify all renters if the water system or supplier that serves the short-term vacation rental has issued a “compliance order” and if there are any compliance measures that the renter must be aware of and abide by.
- I. Visible Address. Each short-term vacation rental shall have an address identification. The address identification shall be legible and placed in a position that is visible from the street or road fronting the property. Whenever the address on the short-term vacation rental unit is not clearly visible from the street or access road fronting the property, the address shall also be placed at the public street or access road in a manner that is clearly visible from both directions of travel on the frontage road or street. Address identification characters shall contrast with their background and conform to the minimum size requirements of Madera County Code Section 11.04.245. A short-term vacation rental in a condominium building that does not have an individual address may utilize the condominium building address and need not comply with these requirements.
- J. Smoke Alarms. Smoke alarms, in good working order, shall be installed in accordance with the California Building Code and at a minimum shall be installed in each bedroom, and at least one alarm on every level of the short-term vacation rental, including basements and habitable attics.
- K. Carbon Monoxide Alarms. Carbon monoxide alarms, in good working order, shall be installed in accordance with the California Building Code and at a minimum shall be installed outside each bedroom, on every level of the rental unit, including basements and habitable attics, and bedrooms or attached bathrooms with a fuel-burning appliance, and shall be installed in accordance with the manufacturer's installation instructions.
- L. Fire Extinguisher. Each short-term vacation rental shall be equipped with one five-pound fire extinguisher, type 3-A:40-B:C, installed at a readily available location near the kitchen. If the short-term vacation rental has more than one level, an extinguisher must be mounted on each level. Fire extinguishers shall be inspected annually by a certified professional to ensure they are in good working order.
- M. Emergency Communications. A National Oceanic and Atmospheric Administration (NOAA) Alert Weather Radio shall be provided in the short-term vacation rental if the short-term vacation rental is not connected to dry utilities (PG&E) and provides at least one working landline phone or broadband Voice Over Internet Protocol phone that corresponds to the residence's address.
- N. Fire Inspections. Short-term vacation rentals shall allow fire district staff or other fire district-approved designees to conduct a safety inspection prior to the issuance of a Business License, once every year, or upon request by the fire district or county. The fire inspection is to ensure the rental complies with sections relating to occupancy based on the size of the structure (square footage), smoke alarms, carbon monoxide alarms, fire extinguishers, visible address, outdoor fireplaces, grills, barbecues, and other cooking apparatuses. The inspections, including reinspection, due to noncompliance and inspections prompted by complaints and/or violations, are subject to the applicable fire district fee schedule cost for inspections. Records of such issues shall be provided by the fire district to the code compliance services division for

inclusion in its administrative citation process and referred to the county for enforcement. Failure to allow an inspection to occur may result in revocation of the short-term vacation rental permit pursuant to Section 18.xx.103. See also Section 18.xx.101 for prohibitions and fire restrictions.

- O. Emergency Access. If a short-term vacation rental is located behind a locked gate or within a gated community, a gate code or Knoxbox with keys must be provided for exclusive use by first responders.
- P. Evacuation During Emergencies. On the back of the main door of the residence should be the evacuation zone the residence is in; evacuation routes out of the subdivision, evacuation terminology with definitions (Shelter in Place, Evacuation Warning, Evacuation Order, and Evacuation Advisory). Calfire Evacuation Checklist must be provided to guests and posted within the vacation rental. Guests must leave the property when an Evacuation Warning is issued by the Sheriff's Office for the evacuation zone of the residence. The property owner or agent must inform guests when an Evacuation Warning is issued."
- Q. In the event that the water supplier for the short-term vacation rental has issued a "compliance order". The owner is required to report to the County that a compliance order is active for the subject property.
- R. The property owner shall be responsible for maintaining the property at all times in compliance with the County's Weed Abatement Ordinance pursuant to Madera County Code Chapter 7.26.

18.XX.100 – Grandfathering

As defined in Section 18.04.350 of this title, a "nonconforming use" includes a use that does not conform to the regulations for the zoning district in which the property is located. For the purposes of this Chapter, "nonconforming use" refers to Legal STVRs existing upon the effective date of this ordinance that meet one of the following exceptions:

- A. A person that operates more than the maximum number of units allowed per person may continue to operate all of their existing Legal STVRs, subject to the limitations of this Section;
- B. A Property Owner that is an entity other than an individual, estate, or trust may continue operating their Legal STVRs subject to the limitations of this Section.

For the purposes of this Section, "Legal STVR" means an STVR operating under an active Business License and with an approved Transient Occupancy Tax Certificate.

The purpose of allowing nonconforming uses for certain Legal STVRs, as specified in this Section, is to avoid penalizing existing Legal STVRs and allow them to continue operating, commonly known as grandfathering. Subject to the limitations contained in this Section, Legal STVRs operating as a nonconforming use may continue to operate after the effective date of this ordinance.

Upon the effective date of this ordinance, Legal STVRs subject to this Section (as specified in Subsections A and B) may continue operating in the same capacity as detailed under the applicable Business License currently active as of the effective date of this ordinance as a nonconforming use. Legal STVRs operating as a nonconforming use may continue operation until anyone (1) of the following occurs: (1) the Property Owner fails to renew the STVR Permit, (2) the Property Owner fails to renew the Business License, or (3) the sale of the Property.

All STVRs operating as a nonconforming use are subject to all other provisions of this Chapter.

18.xx.101 - Prohibitions and Restrictions

- C. **Affordability and Deed Restrictions.** A structure or property with a recorded county covenant, deed restriction, or agreement restricting its use, including, but not limited to, affordable dwelling units or deed-restricted secondary dwelling units, shall not be used for short-term vacation rentals.
- D. Any short-term vacation rentals that are legally operating with an active Business License prior to the effective date of this ordinance may continue operating until the expiration of the Business License. Operational standards in Section 18.XX.090 shall apply.
- E. **Maximum Short-term vacation rental Units Per Person.** A person shall not own and operate more than five short-term vacation rental unit(s) at any given time.
- F. **Maximum Short-term Vacation Rental Units Per Parcel:** No more than one short-term vacation rental may be in operation per legal parcel. If the property is larger than one acre and zoning allows for a secondary dwelling, then a second STVR can be permitted with approval of a Zoning Permit (See section 18.93).
- G. **Incidental Camping.** A short-term vacation rental permit does not authorize incidental camping, which includes all overnight camping, sleeping in tents or on decks attached to the short-term vacation rental unit, or sleeping in travel trailers or recreational vehicles at the short-term vacation rental.
- H. **Fire Restrictions.** Refer to Chapter 9.32 – Fire Regulations for restrictions as they relate to the usage of grills, barbeques, other outdoor cooking apparatuses, and outdoor fireplaces.
- I. **Pets** shall be secured within the boundaries of the short-term vacation rental parcel at all times. If the short-term vacation rental parcel is not fenced, pets must be kept on a leash and accompanied by the guest at all times while outside.
- J. **Subletting.** Guests are prohibited from subletting a short-term vacation rental. Only property owners and/or agents with a valid short-term vacation rental permit and TOT certificate are allowed to advertise and rent a residential unit as a short-term vacation rental.
- K. **Special Events.** Weddings, corporate events, commercial functions, and any other similar events that have the potential to cause traffic, parking, noise, or other problems in the neighborhood are prohibited from occurring at the short-term vacation rental property as a component of short-term vacation rental activities.

- L. Fireworks. No individual shall use, discharge, or possess any fireworks, as defined in Sections 12505 or 12529 of the California Health and Safety Code, at a short-term vacation rental.

18.XX.102 – Penalties

The director of animal control, the county engineer, the fire marshal, the director of environmental health, the planning director, the road commissioner, the code enforcement officer, the sheriff, or their designees, or any other individual or body appointed by the board of supervisors to enforce codes, may issue administrative citations and penalties if through an investigation that the responsible party did commit or is otherwise responsible for the violation. Administrative citation and penalty procedures shall follow Title 8 of the MCC.

18.XX.103 – Permit Suspension or Revocation

- A. Suspension or Revocation. The Agency Director may suspend or revoke a permit in the event of one or more of the following.
 - a. Permit issuance was based on inaccurate or incomplete information.
 - b. The short-term vacation rental has operated in nonconformance with the Madera County Code and is not subject to Section 18.xx.100.
 - c. The short-term vacation rental constitutes a nuisance.
 - d. The short-term vacation rental owner has not complied with the requirements of this chapter.
 - e. A short-term vacation rental property owner has received three violations of any Madera County Code section within any 12-month period.
 - f. Permittee has failed to pay fees or administrative penalties associated with the short-term vacation rental.
- B. Notice of Suspension or Revocation. To revoke or suspend a permit, the Agency Director must issue a written notice to the permittee and property manager. The notice will be sent via certified mail to the business address associated with the permit. The notice must include:
 - a. The address of the vacation rental.
 - b. Permit number.
 - c. Reason for suspension or revocation.
 - d. A statement of appeal rights.
 - e. Appeal procedures will follow the procedures outlined in Chapter 18.108.

18.XX.104 – Hosting Platform Requirements

For purposes of this Chapter, the Person who owns and/or operates the short-term vacation rental unit(s) shall be responsible for collecting all applicable uniform transient occupancy tax required by Chapter 3.20 and remitting the same to the County. If authorized by the Person who owns and/or operates the Short-term vacation rental, a hosting platform shall be considered an agent of the short-term vacation rental owner for purposes of transient occupancy tax collections and remittance if there is a Voluntary Collection Agreement executed between the hosting platform and the County. All reporting responsibilities will be the sole responsibility of the short-term vacation rental property owner.

The Tax Collector's Office shall place a hold on any permit or license if TOT remains unpaid or if quarterly filings are missing, subject to Sections 3.20.070 and 3.20.080.

18.XX.105 – Severability

The provisions of this article are declared to be separate and severable. The invalidity of any clause, phrase, sentence, paragraph, subdivision, section, or portion of this article, or the invalidity of the application thereof to any individual or circumstance, shall not affect the validity of the remainder of this article, or the validity of its application to other individuals or circumstances.

18.XX.106 – Administration

The Madera County Community and Economic Development Agency Director, the Madera County Public Works Director or County Engineer, the Madera County Chief Building Official, the Madera County Fire Chief, the Madera County Environmental Health Official, Madera County Tax Administrator, and any employee designated by any of those individuals are authorized to administer and enforce this article to ensure compliance.