

1                   **BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA**  
2                   **RESOLUTION NO. \_\_\_\_\_**

3                   **RESOLUTION GRANTING AUTHORITY TO WAIVE TRANSIENT OCCUPANCY TAX**  
4                   **INTEREST & PENALTIES ON APPEAL BY AN OPERATOR**

5                   WHEREAS, Section 7280 of the Revenue and Taxation Code permits a county to levy  
6 a tax on the privilege of occupancy for lodging establishments within the unincorporated  
7 areas of the county; and

8                   WHEREAS, the Uniform Transient Occupancy Tax Article of the County of Lake Code  
9 was adopted in 1965 implementing said tax; and

10                  WHEREAS, mandatory penalties and interest are assessed on any delinquent taxes  
11 imposed by this article pursuant to Section 18-17; and

12                  WHEREAS, the Tax Collector does not have the authority to waive penalties and  
13 interest when making a final determination of taxes due, pursuant to Section 18-18; and

14                  WHEREAS, new enforcement efforts resulted in lodging operators, following said final  
15 determination by the Tax Collector, filing appeals to the Board of Supervisors pursuant to  
16 Section 18-19; and

17                  WHEREAS, on August 20, 2019, the Board of Supervisors passed Resolution No.  
18 2019-118, authorizing the waiver of penalties and interest for first-time operators.

19                  NOW, THEREFORE BE IT RESOLVED, that:

- 20                  1. Pursuant to Section 18-18.6, the Tax Collector holds a hearing where the operator  
21                     may appear and offer evidence. Authority would be granted to the Tax Collector  
22                     to consider waivers of interest and penalties for first-time operators at said hearing.
- 23                  2. Any waiver of penalties and interest provided would be contingent upon receipt of  
24                     payment in full, or strict compliance with the terms of a payment plan.
- 25                  3. The operator must, no later than June 13, 2025, complete their registration and file  
26                     any missing tax returns to be eligible for a waiver.
- 27                  4. If a successful resolution cannot be reached, the appeal would proceed to a  
28                     hearing before the Board of Supervisors per Section 18-19.
5. This resolution supersedes Resolution 2019-118.

1 This Resolution was passed and adopted by the Board of Supervisors of the County of  
2 Lake at a regular meeting thereof on \_\_\_\_\_, 2025 by the following vote:

3 AYES:

4 NOES:

5 ABSENT OR NOT VOTING:

6 ATTEST: SUSAN PAKER  
7 Clerk of the Board

8  
9 By: \_\_\_\_\_  
10 Deputy

\_\_\_\_\_  
Chairman, Board of Supervisors

11 APPROVED AS TO FORM:  
12 LLOYD C. GUINTIVANO  
13 County Counsel  
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