

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

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

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

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

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

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

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

18 NOW, THEREFORE BE IT RESOLVED, that:

- 19 1. Upon receipt of an appeal to the Board of Supervisors, the County Administrative
20 Officer may undertake a review of the materials prior to the hearing date. Authority
21 would be granted to consider waivers of interests and penalties if extenuating
22 circumstances were to be found.
- 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. If a successful resolution cannot be reached, the appeal would proceed to a
26 hearing before the Board of Supervisors per Section 18-19.

27 //
28 //
//
//
//
//
//
//
//
//
//
//

1 This Resolution was passed and adopted by the Board of Supervisors of the County of
2 Lake at a regular meeting thereof on _____, 2019 by the following vote:

3 AYES:

4 NOES:

5 ABSENT OR NOT VOTING:

6 ATTEST: Carol J. Huchingson
7 Clerk of the Board

8
9 By: _____
Deputy

Chairman, Board of Supervisors

10
11 APPROVED AS TO FORM:
12 ANITA L. GRANT
13 County Counsel
14
15 _____
16
17
18
19
20
21
22
23
24
25
26
27
28