BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA
RESOLUTION NO. 2019-118

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

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

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

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

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

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

NOW, THEREFORE BE IT RESOLVED, that:

1. Upon receipt of an appeal to the Board of Supervisors, the County Administrative Officer may undertake a review of the materials prior to the hearing date. Authority would be granted to consider waivers of interest and penalties for first-time operators within the last 3 years.

2. Any waiver of penalties and interest provided would be contingent upon receipt of payment in full, or strict compliance with the terms of a payment plan.

3. If a successful resolution cannot be reached, the appeal would proceed to a hearing before the Board of Supervisors per Section 18-19.

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1 This Resolution was passed and adopted by the Board of Supervisors of the County of
2 Lake at a regular meeting thereof on ___August 20___, 2019 by the following vote:

3 AYES: Supervisors Simon, Crandell, Brown and Scott

4 NOES: Supervisor Sabatier

5 ABSENT OR NOT VOTING: None

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

8
9 By: _____
10   Deputy

11 APPROVED AS TO FORM:
12 ANITA L. GRANT
    County Counsel
13
14 _____

Chairman, Board of Supervisors