



Legislation Details (With Text)

File #: 21-00435 **Version:** 2
Type: Departmental Agenda **Status:** Agenda Ready
File created: 5/6/2021 **In control:** BOARD OF SUPERVISORS
On agenda: 6/15/2021 **Final action:** 6/15/2021
Title: HEARING - Consider recommendations regarding the Always Full, LLC Appeal of Assessed Transient Occupancy Tax (TOT), Interest and Penalties, as follows: (EST. TIME: 1 HR.)

a) Conduct a hearing on the appeal of the final determination of TOT, interest and penalties assessed by the Treasurer-Tax Collector on Always Full, LLC in the amount of \$127,822.61;

b) Uphold the Treasurer-Tax Collector's determination and deny the appeal request for the reduction or waiver of TOT, interest and penalties;

c) Adopt the findings proposed by the Treasurer-Tax Collector; and

d) Determine that the above actions involve government funding mechanisms and/or fiscal activities and are not a project under the California Environmental Quality Act (CEQA), pursuant to Section 15378(b)(4) of the CEQA Guidelines.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

Sponsors: TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Indexes:

Code sections:

Attachments: 1. Board Letter, 2. Attachment 1 - Always Full, LLC Board Appeal Findings, 3. Attachment 2 - TOT Ordinance CHAPTER_32_TAXATION_Article II, 4. Department Memo & Attachment, 5. Signed Letter, 6. Minute Order 5/18/2021, 7. Presentation, 8. Signed Letter, 9. Minute Order 6/15/2021

Date	Ver.	Action By	Action	Result
6/15/2021	2	BOARD OF SUPERVISORS	Acted on as follows:	Pass
5/18/2021	1	BOARD OF SUPERVISORS	Set for a hearing, as follows:	Pass

HEARING - Consider recommendations regarding the Always Full, LLC Appeal of Assessed Transient Occupancy Tax (TOT), Interest and Penalties, as follows: (EST. TIME: 1 HR.)

a) Conduct a hearing on the appeal of the final determination of TOT, interest and penalties assessed by the Treasurer-Tax Collector on Always Full, LLC in the amount of \$127,822.61;

b) Uphold the Treasurer-Tax Collector's determination and deny the appeal request for the reduction or waiver of TOT, interest and penalties;

c) Adopt the findings proposed by the Treasurer-Tax Collector; and

d) Determine that the above actions involve government funding mechanisms and/or fiscal activities and are not a project under the California Environmental Quality Act (CEQA), pursuant to Section 15378(b)(4) of the CEQA Guidelines.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY