



one COUNTY | one FUTURE

## 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.)

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COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY