



Legislation Details (With Text)

File #: 16-0085 **Version:** 1
Type: Agenda Item **Status:** Approved
File created: 1/20/2016 **In control:** Board of Supervisors
On agenda: 2/23/2016 **Final action:** 2/23/2016
Title: Treasurer-Tax Collector recommending the Board approve refund of \$44,513.93 for erroneously made payments by Robert and Nili Poynter for their rental property at 2120 Shawnee Street, South Lake Tahoe.

FUNDING: General Fund. (Transient Occupancy Tax)

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Spreadsheet Detailing Payments 2-23-16, 2. B - Chapter 3.28.120 Refunds 2-23-16, 3. C - Letter from the Poynters 2-23-16

Date	Ver.	Action By	Action	Result
2/23/2016	1	Board of Supervisors	Approved	Pass

Treasurer-Tax Collector recommending the Board approve refund of \$44,513.93 for erroneously made payments by Robert and Nili Poynter for their rental property at 2120 Shawnee Street, South Lake Tahoe.

FUNDING: General Fund. (Transient Occupancy Tax)

DEPARTMENT RECOMMENDATION

As a result of a recent Tax Collector Office Transient Occupancy Tax audit, it was discovered that the owners of a vacation rental, Robert and Nili Poynter, erroneously paid Transient Occupancy taxes partially duplicating amounts paid by their management company, Tahoe Keys Resorts, (See Attachment A).

When a management company does not have an exclusive listing, it is not unusual for both an owner and a management company to file and pay quarterly taxes, Subsequent to the Tax Collector's discovery of the duplicate payments, both parties were notified of the erroneous remittance.

The Transient Occupancy Tax Ordinance limits refunds in Chapter 3.28.120 to a three-year period from the date of filing (Attachment B). Unfortunately, the error in miscommunications between the Poynters and their management company began in March 2010, therefore, the duplicate payments exceed the three-year period. However, the Tax Collector is recommending a refund in the full amount of \$44,513.93 as the taxes paid by the Poynters were an inadvertant overpayment error.

DISCUSSION / BACKGROUND

N/A

ALTERNATIVES

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION

Approve department recommendation.

FINANCIAL IMPACT

Reduction of revenue to General Fund (Transient Occupancy Tax) \$44,513.33

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

N/A

CONTACT

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