DEPARTMENT: County Counsel  
BY: Jeffrey G. Green  
PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes___ No___)

Discussion and possible action relative to requests from Yosemite Concession Services and Yosemite Management Group, LLC for waivers on penalties on Transient Occupancy Taxes (TOT).

Attached for your information is a copy of a Board action wherein the Auditor recommended waiving the Penalty and Interest Transient Occupancy Tax (TOT) Payment in the amount of $4,438 for the Ahwahnee Hotel based on the outside audit firm’s annual report. At that time County Counsel advised the Board that penalties on TOT are regulated by County Ordinance and there was not a section giving the Board the statutory authority to waive or adjust the fees and suggested direction to staff to amend the Ordinance to allow the Board to consider waivers.

A request for waiver from Yosemite Management Group, LLC, received on August 7, 2002, was held together with the Yosemite Concession Services request for the Board’s consideration following the processing of the amendment to Section 3.36.080 of Chapter 3.36 of the Mariposa County Code. (Attached). Additionally, the Auditor’s recommendations for the request for waiver from Yosemite Management Group, LLC are attached for your review.

The Ordinance amending Section 3.36.080 of Chapter 3.36 of the Mariposa County Code became effective on October 25, 2002. (Attached)

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On August 13, 2002 the Board directed staff to prepare an amendment to Section 3.36.080 of Chapter 3.36 of the Mariposa County Code to allow the Board to consider waivers.

On September 24, 2002 the Board passed and adopted Ordinance No. 977 amending Section 3.36.080 of Chapter 3.36 of the Mariposa County Code.
TO: JEFF GREEN, County Counsel
FROM: MARGIE WILLIAMS, Clerk of the Board
SUBJECT: Waivers on TOT
          Resolution No. 02-428

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on December 3, 2002

ACTION AND VOTE:

9:50 a.m. Jeff Green, County Counsel;
Discussion and Possible Action Relative to Requests from Yosemite Concession Services and Yosemite Management Group, LLC for Waivers on Penalties on Transient Occupancy Taxes (TOT)
BOARD ACTION: Supervisor Reilly advised that she has a conflict with this matter and will not vote or participate in this matter, and she was excused from the meeting for this item. Discussion was held. Ken Hawkins, Auditor, provided input relative to his recommendation for the penalties to be waived. (M)Parker, (S)Pickard, Res. 02-428 was adopted approving the waiver of the penalties on transient occupancy taxes for Yosemite Concession Services and Yosemite Management Group, LLC/Ayes: Balmain, Stewart, Parker, Pickard; Excused: Reilly. Barry Brouillette, Yosemite Management Group, thanked the Board for processing this request.

cc: Ken Hawkins, Auditor
    Don Phillips, Treasurer
    File