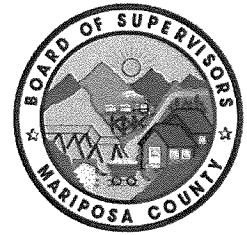


MARIPOSA COUNTY

County Counsel · (209) 966-3222



RESOLUTION - ACTION REQUESTED 2021-333

MEETING: June 8, 2021
TO: The Board of Supervisors
FROM: Steve Dahlem, County Counsel
RE: Adopt a Resolution Finding No Good Cause to Waive Penalty

RECOMMENDATION AND JUSTIFICATION:

Adopt a Resolution Adopting Finding and Making Determination, Pursuant to Mariposa County Code Section 3.36.090, that No Good Cause Exists to Waive Penalties for Late Payment of Transient Occupancy Tax.

The Board heard the request of Aramark - Yosemite Hospitality LLC to waive penalties for late payment of TOT on May 4, 2021. The proposed resolution memorializes the Board's action announced at the close of the hearing on May 4, 2021. The sole purpose of this item is to consider the resolution and whether it accurately reflects the Board's action. There is no need to reopen the hearing or consider anew the Aramark request.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board heard the request of Aramark - Yosemite Hospitality LLC to waive penalties for late payment of TOT on May 4, 2021, and directed County Counsel to return with a resolution memorializing the Board's finding and determination.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board considers that the resolution does not reflect its action, it may edit the resolution, as required.

FINANCIAL IMPACT:

Finding no good cause to waive penalty will result in additional receipts of TOT.

ATTACHMENTS:

Resolution finding no good cause to waive penalties for late payment of TOT (MCC 3.36.080) (PDF)

RESULT: ADOPTED [UNANIMOUS]
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

MARIPOSA COUNTY RESOLUTION NO. 2021-333

RESOLUTION ADOPTING FINDING AND MAKING DETERMINATION, PURSUANT TO MARIPOSA COUNTY CODE SECTION 3.36.090, THAT NO GOOD CAUSE EXISTS TO WAIVE PENALTIES FOR LATE PAYMENT OF TRANSIENT OCCUPANCY TAX

WHEREAS, Mariposa County Code 3.36.070 (Transient Occupancy Tax) provides in part that each operator shall make a return to the tax collector of the total rents charged and received, and the amount of tax collected for transient occupancies; and

WHEREAS, Mariposa County Code 3.36.080 provides that any operator who fails to remit any tax imposed by this chapter within the time required (due date) shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax. The board of supervisors shall have the authority to waive penalties imposed by Section 3.36.080 and section 3.36.090 when the board of supervisors determines in a public meeting that good cause exists for waiving the penalties; and

WHEREAS, the Board of Supervisors met in a public meeting on May 4, 2021 to consider the request of Aramark – Yosemite Hospitality LLC to waive penalties imposed under Mariposa County Code 3.36.080; and

WHEREAS, the Board opened the matter to public comment; and

WHEREAS, the Board received information from County Treasurer – Tax Collector – County Clerk Keith Williams and from representatives of Aramark; and

WHEREAS, the information received reflects that Aramark discovered a computer error that misassigned certain portions of indirect costs which resulted in underpayment to the County of transient occupancy taxes from Aramark properties; that the computer error was discovered in July 2020; and that Aramark came forward to inform the Tax Collector of the error and underpayment by email dated December 28, 2020; and

WHEREAS, the amount of the underpayment without regard for penalties remained unpaid as of the date of the hearing; and

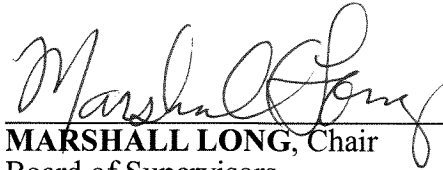
WHEREAS, the Board considered all the information presented at the meeting.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Mariposa County that the Board finds that no good cause exists to waive the applicable penalties imposed pursuant to Mariposa County Code Title 3.36.

BE IT FURTHER RESOLVED that the Board of Supervisors authorizes County Counsel to initiate legal action to collect the full amount due, if necessary.

PASSED AND ADOPTED by the Mariposa County Board of Supervisors this 8th day of June, 2021 by the following vote:

AYES: SMALLCOMBE, SWEENEY, LONG, FORSYTHE, MENETREY
NOES: NONE
ABSENT: NONE
ABSTAINED: NONE



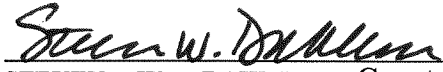
MARSHALL LONG, Chair
Board of Supervisors

ATTEST:



RENE LAROCHE, Clerk of the Board

APPROVED AS TO FORM:



STEVEN W. DAHLEM, County Couse