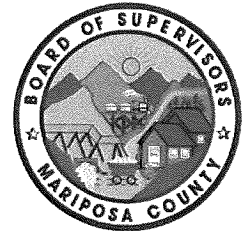


MARIPOSA COUNTY

Treasurer-Tax Collector-County Clerk ·



RESOLUTION - ACTION REQUESTED 2021-334

MEETING: June 8, 2021
TO: The Board of Supervisors
FROM: Keith Williams, Treasurer/Tax Collector
RE: Accept Aramark Payment

RECOMMENDATION AND JUSTIFICATION:

Accept Aramark's Payment for Delinquent Transient Occupancy Taxes in the Amount of \$2,284,203.44 as full payment of all amounts due. The Tax Collector recommends acceptance of the payment as full payment of the amount due.

On May 4, 2021 the Board of Supervisor's denied Aramark's request for penalty relief on a portion of unpaid Transient Occupancy taxes (TOT) dating back to January 2017 and directed staff to collect the total amount due and collectible. A final calculation was presented to Aramark as of May 4, 2021 in the amount of \$2,362,064.11. As discussed in the May 4th meeting Aramark used California Revenue and Taxation Code 7283.51 (Notwithstanding any other provision of law, except in the case of fraud or the failure of a property owner to file a transient occupancy tax return, a city, county, or city and county may institute an action to collect unpaid transient occupancy taxes within four years of the date on which the transient occupancy taxes were required to be paid) to deduct the three oldest months (January, February, and March 2017) in the amount of \$77,860.67 from the billed amount.

Aramark paid \$2,284,203.44 on May 13, 2021. This amount reflects all the money the county could reasonably expect to collect if the county were to initiate a collection action in Superior Court and thus is not a waiver of any of the penalties.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board denied the request for penalty relief and directed staff to collect all the amounts due and collectible. The Board also authorized County Counsel to initiate litigation to collect the transient occupancy tax together with penalties, if necessary.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Denial could require litigation to collect the total sum with additional legal expenses. However, it is unlikely that additional sums above the \$2,284,203.44 paid to date would be recovered.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey