



# MEMORANDUM

from the office of  
**PLACER COUNTY COUNSEL**  
Extension 4044

**TO** : County of Placer Board of Supervisors

**FROM** : Valerie D. Flood, Supervising Deputy County Counsel,  
on behalf of Jerry Gamez, Director of Administrative Services

**DATE** : Continued Appeal Hearing: June 19, 2012.

**RE** : Transient Occupancy Tax Appeal Hearing. Falcon Lodge, Appellant.

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**Action Requested:** Continue the hearing of the Falcon Lodge appeal of the Director of Administrative Services' determination of the amount of uniform occupancy tax assessed for the 2008 through 2010 tax years (Placer County Code Article 4.16). Approve a settlement of this matter. Dismiss the appeal effective upon the date of execution by Falcon Lodge of a written settlement agreement.

**Background:**

The Falcon Lodge is a lake front, commercial, motel property located on the south side of North Lake Boulevard (SR 28) in the Kings Beach area. This is an appeal by Falcon Lodge of the Director of Administrative Services' determination that Falcon Lodge owes additional transient occupancy taxes (TOT) of \$5350.00, for the 2008- 2012 tax years. This hearing has been continued twice at the request of Falcon Lodge. The second continuance was requested by Falcon Lodge's then recently retained legal counsel.

The parties have reached a tentative settlement subject to the approval of your Board. Falcon Lodge is represented by attorney Loyd Brown. Jerry Gamez, Director of Administrative Services and Valerie Flood of the Placer County Counsel's Office jointly recommend this settlement to the Board. Article 4.16 of the Placer County Code is silent as to the procedures to be followed to settle and dismiss a TOT appeal after the appeal has been filed with the Board and before a final decision has been rendered.

**Recommended Action:**

Continue the hearing on this Falcon Lodge appeal for the purpose of finalizing a settlement of this matter. The Board is requested to approve a settlement based on the terms tentatively agreed to between the party representatives, to be presented at the time this matter is heard. Dismiss Falcon Lodge's appeal effective upon the date of execution by Falcon Lodge of a written settlement agreement.

