



M E M O R A N D U M
COUNTY EXECUTIVE OFFICE
Revenue Services Division
County of Placer

TO: Board of Supervisors

DATE: July 28, 2020

FROM: Jane Christenson, Assistant County Executive Officer

SUBJECT: Transient Occupancy Tax Appeal Hearing – Jeffrey R. Williams, Appellant

ACTION REQUESTED

Conduct a public hearing to consider an appeal filed by Jeffrey R. Williams over the County Hearing Officer's decision to uphold the determination of the Tax Administrator for a total tax amount of \$1,671.20, plus penalties and interest to date for the tax period of April 1, 2019 through June 30, 2019 pursuant to Section 4.16.110 of the Placer County Code.

BACKGROUND

Placer County's Transient Occupancy Tax Ordinance (Article 4.16 of the Placer County Code) requires all individuals and entities who operate vacation rentals in the County to collect Transient Occupancy Taxes from all guests and remit the tax to the County. The Ordinance includes provisions allowing for the imposition of taxes on operators who fail to remit payment or other required information, and also provides for an appeal process that ends with a hearing in front of your Board, if requested by either party.

Mr. Williams is a certified operator of the Placer County Transient Occupancy Tax program and has been an operator since March 2018. In accordance with Placer County Code Chapter 4, Article 4.16, Section 4.16.070(A):

“Each operator and Transient Occupancy Registration Certificate holder shall, on or before the last day of the month following the close of each calendar quarter or at the close of any shorter reporting period which may be established by the Tax Administrator, make a return to the Tax Administrator. Such return shall show whether or not any rents were charged, and if so, the total thereof and the amount of tax collected for transient occupancies...”

Mr. Williams failed to provide such information on his transient occupancy tax return for the period of April 1, 2019 through June 30, 2019. Based on Mr. Williams' failure to submit the required information on October 22, 2019, the Tax Administrator determined a tax amount of \$1,671.20, plus \$409.45 in penalties and interest accrued as of that date, was owed for the period of April 1, 2019 through June 30, 2019. The determination was made in accordance with Placer County Code, Section 4.16.100(A), which provides: “If any operator fails or refuses to collect the tax or any portion thereof required by this article, and within the required time, report and remit as required by this article, the Tax Administrator shall proceed in such a manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the tax due.”

Mr. Williams timely requested a redetermination of the amount assessed by the Tax Administrator on October 28, 2019 in accordance with Placer County Code Section 4.16.110, subsection (B). The County Executive Officer designee reviewed the request and issued a redetermination that upheld the original amount on November 15, 2019 (\$2,080.65), plus additional amounts due for the later period of July 1, 2019 to October 31, 2019 (\$965.96), for a total amount due of \$3046.57. Mr. Williams appealed the redetermination in accordance with Placer County Code Section 4.16.110, subsection (C), and an appeal hearing took place in front of the County's Hearing Officer on January 29, 2020. The Hearing Officer's decision issued on January 30, 2020 found that Mr. Williams was, in fact, obligated to remit taxes to the

County and again upheld the tax determination. It is this decision that Mr. Williams is now appealing to your Board.

Pursuant to the provisions of Placer County Code Section 4.16.110, Mr. Williams and Revenue Services have the right to argue their respective positions, to be represented by counsel, and to refer to documents or testimony given at the hearing held by the hearing officer, but shall not be allowed to introduce any new documents, testimony, or other evidence unless the party proffering the new evidence can show good cause as to why the new evidence was not presented at the hearing before the hearing officer.

During the hearing, your Board may request additional briefing of any issue, and may continue the hearing from time to time as deemed necessary. Your Board shall issue a decision on the appeal at the conclusion of the hearing, and may sustain, modify, or reverse the decision of the hearing officer. Any amount determined to be due shall be due and payable upon the decision of the board. This hearing is the final level of administrative appeal.

All exhibits, the hearing transcript, and the hearing officer's decision have been provided to your Board with a copy on file with the Clerk of the Board.