



**MEMORANDUM**  
**COUNTY EXECUTIVE OFFICE**  
County of Placer

**TO:** Honorable Board of Supervisors **DATE:** January 25, 2022  
**FROM:** Todd Leopold, County Executive Officer  
**BY:** Doug Jastrow, Revenue Services Manager  
**SUBJECT:** Transient Occupancy Tax Enforcement on Delinquent Accounts

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**ACTION REQUESTED**

Adopt a Resolution authorizing and directing the Tax Administrator to record certificates of taxes, penalties and interest due with the Placer County Clerk-Recorder for the purpose of filing a real and personal property lien on short-term rental operators who have failed to remit their transient occupancy tax due pursuant to Placer County Code Section 4.16.

**BACKGROUND**

On December 4, 2018 the Placer County Board of Supervisors approved an update of the Transient Occupancy Tax Ordinance to include Section 4.16.140(B) which allows the Board to authorize the Tax Administrator to record a certificate of taxes, penalties, and interest due for any person who has failed to pay any taxes owed under the Uniform Transient Occupancy Tax Ordinance of the County of Placer.

The Revenue Services Division of the County Executive Office administers to approximately 5,000 TOT certificates and collects approximately \$20 million per year in revenue. When non-compliant short-term rental properties are identified, Revenue Services staff contacts the property owner and assists them in opening and maintaining their TOT certificate. If the property owner fails or refuses to collect, report, and remit TOT while continuing to rent their property to guests for fewer than 31 days, a determination of tax by the Tax Administrator is conducted. The assessed amount, along with penalties and interest, will be mailed to the property owner at their last-known address. These debts are due to Placer County immediately.

The property owners listed in Exhibit 1 have all failed to pay assessed taxes and all efforts by Revenue Services staff to collect this debt have been unsuccessful. By filing a real and personal property lien, Revenue Services hopes this additional measure will allow these outstanding debts to be satisfied.

**FISCAL IMPACT**

The current amount of unpaid taxes, penalties, and interest due that adoption of this resolution would make eligible for recordation with the Tax Administrator and subsequent lien is \$314,072.

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Absent approval of this resolution, this amount and any future unpaid TOT amounts owed to the County may be forfeited.

**ATTACHMENTS**

Resolution with Exhibit 1 - Itemized Account of Past Due Taxes, Penalty and Interest

# Before the Board of Supervisors County of Placer, State of California

**In the matter of:** A Resolution authorizing the recordation of a lien against the real property of seven short-term rental operators who have failed to remit their transient occupancy tax.

Resolution No.: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held \_\_\_\_\_, by the following vote:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chair, Board of Supervisors

Attest:

\_\_\_\_\_  
Clerk of said Board

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WHEREAS, Section 4.16.140(B) of the Transient Occupancy Tax Ordinance provides for the Board of Supervisors to authorize the tax administrator to record a certificate of taxes, penalty and interest due with the Placer County Clerk-Recorder; and

WHEREAS, the tax administrator has exhausted efforts to obtain compliance through the issuance of notices of non-compliance and tax determination.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Placer, State of California, that this Board authorizes the tax administrator to record certificates of taxes, penalties and interest due for the purpose of filing a real and personal property lien against seven properties totaling \$314,071.60, as shown in Exhibit 1.

Exhibit 1 – Itemized Account of Past Due Taxes, Penalty and Interest

# EXHIBIT 1

OWNER	OWNER ADDRESS	TOTAL AMOUNT OWED	TAX OWED	PENALTIES	INTEREST	PROPERTY ADDRESS
DOE, LAURA	PO BOX 289; TAHOE VISTA	\$46,740.78	\$32,124.24	\$6,424.92	\$8,191.62	347 WAWASEE AVE; TAHOE VISTA
HIEROMNIMON, PAUL	290 REDWOOD DR; SANTA CRUZ	\$163,345.83	\$125,276.22	\$25,055.28	\$13,014.33	3000 POLARIS AVE; TAHOE CITY
SMITH, MARK	PO BOX 1058; LOOMIS	\$64,786.30	\$40,943.88	\$8,188.74	\$15,653.68	153 TIGER TAIL RD; OLYMPIC VALLEY
STEPHENS, HERB	140 PRESIDIO AVE; SAN FRANCISCO	\$7,124.25	\$4,693.20	\$938.64	\$1,492.41	3935 W LAKE BLVD; HOMEWOOD
STRAW, EZEKIEL	11122 MEEK CT; TRUCKEE	\$25,579.75	\$19,686.40	\$3,937.28	\$1,956.07	4001 NORTHSTAR DR #504; TRUCKEE
VEAL, MATTHEW & TARA	3319 MIRALOMA DR; SANTA ROSA	\$6,494.69	\$4,850.28	\$970.10	\$674.31	2000 NORTH VILLAGE DR #234; TRUCKEE