



# County of Sonoma

## State of California

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Date: November 30, 2020

Item Number: \_\_\_\_\_

Resolution Number: \_\_\_\_\_

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4/5 Vote Required

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**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,  
Waiving Delinquent Penalties and Interest Under the Transient Occupancy Tax and Sonoma  
County Tourism Business Improvement Area Ordinances for the First and Second Quarters of  
FY 2020-21 for Operators Suffering Structure or Business Damage from the 2020 Fires**

**Whereas**, on the night of August 18, 2020, several fires broke out within Sonoma County, referred to as the LNU Lightning Complex Fire (2020 Fires); and

**Whereas**, on the night of September 28, 2020, a fire broke out within Sonoma County, referred to as the Glass Fire (2020 Fires); and

**Whereas**, the scope of disasters caused by the 2020 Fires has resulted in this Board ratifying the County Administrator's proclamation of a local emergency on the 21<sup>st</sup> day of August, 2020, and the 2<sup>nd</sup> day of October, respectively and The Governor of the State of California to proclaim a State of Emergency on August 18<sup>th</sup>, 2020 and September 28, 2020, respectively; and

**Whereas**, Section 12-15 of the Sonoma County Transient Occupancy Tax Ordinance ("TOT Ordinance") requires that each operator shall, on or before the last day of the month following the close of each calendar quarter, make a return to the tax collector of the total rents charged and received and the amount of tax collected for transient occupancies, and remit the full amount of the tax collected to the tax collector; and

**Whereas**, Section 12-16 of the TOT Ordinance imposes penalties and interest for the failure to remit the tax by the date required under Section 12-15; and

**Whereas**, Section 33-5(b) of the Sonoma County Tourism Business Improvement Area Ordinance ("BIA Ordinance") requires that each operator subject to assessment under the BIA Ordinance, and not located in a city that has entered into an agreement with the tax collector pursuant to Section 33-6, shall, on or before the last day of the month following each calendar quarter, make a return to the tax collector of the total rents charged by the operator and the amount of assessments owed for such calendar quarter, and remit the full amount of the assessments owed to the tax collector; and

**Whereas,** Section 33-8 of the BIA Ordinance imposes penalties and interest for the failure to remit assessments by the date required under Section 33-5(b); and

**Whereas,** the TOT and BIA return and remittances for the third and fourth quarters of 2020 are due on October 31, 2020 and January 31, 2021, respectively; and

**Whereas,** due to losses suffered as a result of the 2020 Fires, the Auditor-Controller Treasurer-Tax Collector desires to waive the delinquent penalties and interest for reporting and remittance of the TOT and BIA for the third and fourth quarters of 2020 for operators who have damaged structures and/or business records because of the 2020 Fires.

**Now, Therefore, Be It Resolved** that the Board of Supervisors hereby finds, declares, determines and orders as follows:

1. The foregoing recitals are true and correct.
2. Notwithstanding Section 12-15 and 12-16 of the TOT Ordinance, delinquent penalties and interest for the third and fourth quarters of FY 2020 are hereby waived for every TOT operator who has loss or damage to a structure and/or business records as a result of the 2020 Fires until April 30, 2021. In extraordinary circumstances, the Auditor-Controller Treasurer-Tax Collector may exercise his discretion to extend this waiver beyond April 30, 2021, but under no circumstances may this waiver extend beyond July 31, 2021.
3. Notwithstanding Section 33-5(b) or Section 33-8 of the BIA Ordinance, delinquent penalties and interest for the third and fourth quarters of FY 2020 are hereby waived for every BIA operator who has loss or damage to a structure and/or business records as a result of the Fire's that remits to the Auditor-Controller Treasurer-Tax Collector by April 30, 2021. In extraordinary circumstances, the Auditor-Controller Treasurer-Tax Collector may exercise his discretion to extend this waiver beyond April 30, 2021, but under no circumstances may this waiver extend beyond July 31, 2021.
4. This Resolution does not affect BIA operators who remit BIA assessments to cities as allowed by Section 33-6 of the BIA Ordinance. Should such a city determine that a similar delinquent penalty and interest waiver is required, the Auditor-Controller Treasurer-Tax Collector is hereby authorized to take any and all actions required to facilitate such waiver.
5. This Resolution shall not be construed to affect operators under the TOT Ordinance or BIA Ordinance who did not suffer structure, business, or business record loss as a result of the Fire's.
6. This Resolution shall not be construed to affect the amount of taxes or assessments owed by any operator under the TOT Ordinance or BIA Ordinance.

**Supervisors:**

Gorin:

Zane:

Gore:

Hopkins:

Rabbitt:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**