



# County of Sonoma

## State of California

Date: April 9, 2019

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

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

☐ 4/5 Vote Required

**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 Quarter of Calendar  
Year 2019 for Operators Suffering Structure or Business Damage from the 2019 Flood**

**Whereas,** beginning on February 12, 2019 and continuing into March of 2019 winter storm events resulted in major flooding in parts of Sonoma County, referred to as the "Flood"; and

**Whereas,** the scope of disaster caused by the Flood has resulted in this Board ratifying the County Administrator's proclamation of a local emergency on the 26<sup>th</sup> day of February, 2019 and the Governor of the State of California to proclaim a State of Emergency on February 28, 2019; 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 first quarter of 2019 are due on April 30, 2019; and

**Whereas,** due to losses suffered as a result of the Flood, the Treasurer-Tax Collector desires to waive the delinquent penalties and interest for reporting and remittance of the TOT and BIA for the first quarter of 2019 for operators who have damaged structures and/or business records because of the Flood.

**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 first quarter of calendar year 2019 are hereby waived for every TOT operator who has loss or damage to a structure and/or business records as a result of the Flood until July 31, 2019. In extraordinary circumstances, the Treasurer-Tax Collector may exercise his discretion to extend this waiver beyond July 31, 2019 or for the second quarter of calendar year 2019, but under no circumstances may this waiver extend beyond October 31, 2019.
3. Notwithstanding Section 33-5(b) or Section 33-8 of the BIA Ordinance, delinquent penalties and interest for the first quarter of 2019 are hereby waived for every BIA operator who has loss or damage to a structure and/or business records as a result of the Flood that remits to the Treasurer-Tax Collector by July 31, 2019. In extraordinary circumstances, the Treasurer-Tax Collector may exercise his discretion to extend this waiver beyond July 31, 2019 or for the second quarter of calendar year 2019, but under no circumstances may this waiver extend beyond October 31, 2019.
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 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 Flood.
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.**