



COUNTY OF PLACER

ADMINISTRATIVE SERVICES DEPARTMENT

Clark L. Moots,
Director of Administrative Services

DIVISIONS:

- Administration
- Information Technology
- Telecommunications
- Procurement Services
- Revenue Services
- Central Services
- Records Management

2962 Richardson Drive
Auburn, California 95603
Phone: (530) 889-4242
Fax: (530) 889-4288
E-Mail: cmoots@placer.ca.gov

August 5, 2008

Mr. John Falk
Legislative Advocate
Tahoe Sierra Board of Realtors
P.O. Box 3744
Olympic Valley, CA 96146

Dear Mr. Falk,

This letter is a follow-up to our recent conversations and correspondence regarding your concerns relating to Transient Occupancy Tax collections in your area.

I certainly appreciate your comments regarding the recent TOT Update Project and your interpretations of the Transient Occupancy Tax (TOT) Ordinance and have taken them into consideration throughout the process. In fact, you have provided invaluable insight in many areas.

As you are aware, some certificate holders did not clearly understand certain areas of the Transient Occupancy Tax Ordinance (such as the requirement of collecting taxes on all mandatory fees) and those areas have been clarified. We realized that it would have been quite a burden to the business owners to require that they retroactively pay those taxes so the County agreed that we would begin assessing them as of January 1, 2008. This in effect 'holds harmless' any certificate holder who may have under-collected TOT on these clarified mandatory fees prior to the January 1, 2008 effective date.

In addition, the County will consider that any specific contractual obligation established between a short-term renter and a certificate holder prior to the revised effective date of January 1, 2008 is exempt from the clarified mandatory fee requirements for that specific rental contract. A copy of an executed, signed rental contract for each specific occurrence will be required to be submitted as proof of this waiver by the County.

We have worked with all individual certificate holders, including all property management companies, to ensure that they are collecting and reporting their tax collections appropriately. In some cases, we have driven to the Tahoe area to meet with them personally to assist them in any way possible.

Should any further issues arise regarding Transient Occupancy Taxes or any other areas that involve my department, please do not hesitate to contact me. My direct telephone number is (530) 889-4242.

Sincerely,

A handwritten signature in blue ink that reads "Clark L. Moots". The signature is written in a cursive style with a large initial 'C'.

Clark L. Moots
Director of Administrative Services