



## 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

March 7<sup>th</sup>, 2008

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Mr. John Falk  
President/Owner  
John R. Falk & Associates  
P.O. Box 1515  
Carnelian Bay, CA 96410

Mr. Falk:

This letter is in response to your correspondence to Supervisor Holmes dated February 29<sup>th</sup>, 2008. I understand that you have expressed a concern on Placer County's interpretation of the TOT ordinance as it relates to rent. While you have made several interesting points, Placer County continues to stand by the December 26<sup>th</sup>, 2007 correspondence from Administrative Services that was sent out to all Transient Occupancy Tax certificate holders. In regards to what constitutes "rent", we continue to assert that all costs that are mandatory to rent a room are subject to Transient Occupancy Tax.

In reference to your concern regarding the County's requirement of having separate TOT certificates for each property, the County has established this requirement to allow TOT to be properly tracked and audited. We have been working with each property management company individually to assist them with the certificate re-issuance process and to our knowledge the majority of the firms have already complied with this requirement including Northstar and Intrawest. The Resort at Squaw Creek has completed over 300 of their applications and is currently coordinating with Revenue Services on finishing up the re-issuance of their remaining 94 certificates.

Sandy Conte, my Revenue Services Manager is currently standing by to assist any property management firm that is having difficulties with this certificate re-issuance process and will be more than happy to work with them on any unique considerations that they may have. She can be reached at (530) 889-7795.

Please do not hesitate to contact me if you require any additional information or assistance on this matter.

Sincerely,

Clark L. Moots  
Director of Administrative Services