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

In the matter of:
Amendment to Placer County Code, Chapter 4, Article 4.16 "Uniform Transient Occupancy Tax", Section 4.16.110 "Waivers – Appeal Process".

Ordinance No.: 6270-B

Introduced: June 11, 2024

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held on June 25, 2024, by the following vote:

AYES: GORE, LANDON, HOLMES, GUSTAFSON, GORE

NOES: NONE

ABSENT: NONE

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

Section I. Chapter 4, Article 4.16 "Uniform Transient Occupancy Tax", Section 4.16.110 "Waivers – Appeal Process" is hereby amended as follows:

§ 4.16.110 Waivers—Appeal process.

A. Waiver of Interest and/or Penalties.

1. An operator may request a waiver of interest and/or penalties as provided for in Sections 4.16.090(A), (B), and (D) and 4.16.100(C) by submitting a request for waiver in writing to the county ~~executive officer~~ **treasurer-tax collector** or designee within seven working days after the operator is notified in writing by the tax administrator of the interest and penalty assessment. A request for waiver of interest and/or penalties under this subsection is not considered an appeal of a determination of tax pursuant to subsection B of this section.

2. The county ~~executive officer~~ **treasurer-tax collector** or designee shall issue a written decision within 10 working days after receipt of the request. Upon receipt of the application for waiver, the county ~~executive officer~~ **treasurer-tax collector** or designee may, for good cause, waive the interest and penalties in an amount not to exceed $5,000. The amount determined to be due shall be immediately due and payable unless an appeal is taken as provided in Section 4.16.110(B).

3. Waiver requests of interest and/or penalties exceeding $5,000 may only be waived, for good cause, by the county ~~executive officer~~ **treasurer-tax collector**. The county ~~executive officer~~ **treasurer-tax collector** shall issue a written decision within 10 working days after receipt of application for waiver. The amount determined to be due shall be immediately due and payable unless an appeal is taken as provided in Section 4.16.110(B).

B. Appeal of Determination of Tax, Penalties and Interest by Tax Administrator.

1. An operator may, within seven working days after the serving or mailing of the notice of assessment of taxes, penalties, and interest provided for under Section 4.16.090(A) make application in writing, by letter, email or faxed letter to the county ~~executive officer~~ **treasurer-tax collector** or designee for a redetermination on the amount assessed. The operator must include a completed return at the time the request for redetermination and offer evidence as to why the tax, interest and/or penalties should not be so assessed. If application for a redetermination on the amount assessed is not made within the time prescribed, the tax, interest and penalties, as determined by the tax administrator shall become final and conclusive and immediately due and payable.

2. If such application is made, the county ~~executive officer~~ **treasurer-tax collector** or designee shall give no less than 10 working days' written notice, by certified mail, to the operator of his or her redetermination. The amount determined to be due shall be conclusively deemed to be the amount owed and is due and payable after 15 days unless a written appeal is filed pursuant to subsection C.

C. Appeal of Redetermination of the County ~~Executive Officer~~ **Treasurer-Tax Collector** or Designee.

1. Any operator aggrieved by any decision of the county ~~executive officer~~ **treasurer-tax collector** or designee with respect to a redetermination of the amount of such tax, interest and/or penalties, as assessed under the provisions of Section 4.16.080 or 4.16.090, may file an appeal with the county ~~executive officer~~ **treasurer-tax collector** or designee by filing a written notice of appeal within 10 working days of the mailing of the notice of redetermination.

2. If an appeal is filed, the county ~~executive officer~~ **treasurer-tax collector** or designee shall schedule an appeal hearing with a county hearing officer selected on a rotating basis from a list of appointed hearing officers who are not current county employees. Such appeal hearing shall be heard within 30 days from the date of receipt of the appeal, with notice provided to the operator at least 10 days prior to the hearing date.

3. Once the county ~~executive officer~~ **treasurer-tax collector** or designee has scheduled the appeal hearing, written notification thereof shall be given to the operator by certified mail.

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Section II. This ordinance shall take effect and be in full force thirty (30) days after the date of its passage. The Clerk is directed to publish this ordinance, or a summary thereof, within fifteen (15) days in accordance with Government Code Section 25124.