



County of Sonoma
State of California

THE WITHIN INSTRUMENT IS A
CORRECT COPY OF THE ORIGINAL
ON FILE IN THIS OFFICE.

ATTEST: OCT 24 2017

SHERYL BRATTON, Clerk/Secretary
BY *C. Woodson*
DEPUTY CLERK/ASST. SECRETARY

Date: October 24, 2017

Item Number: 37
Resolution Number: 17-0418 a

4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
Waiving Delinquency Penalties Under The Transient Occupancy Tax And Sonoma County
Tourism Business Improvement Area Ordinances For The Third Quarter Of 2017 For Operators
Suffering Structure Or Business Loss**

Whereas, on the night of October 8, 2017, multiple fires broke out within Sonoma County, referred to as the Sonoma Complex Fire ("Fire"); and

Whereas, the scope of disaster caused by the Fire has resulted in this Board ratifying the County Administrator's proclamation of a local emergency, the Governor of the State of California to proclaim a State of Emergency, and a Presidential Declaration of Major Disaster; 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 return and remittance for the TOT Ordinance and the BIA Ordinance for

the third quarter of 2017 is due on October 31, 2017; and

Whereas, due to losses suffered as a result of the Fire, the Treasurer-Tax Collector desires to waive the delinquency penalties for reporting and remittance of the TOT and BIA for the third quarter of 2017 for operators who have lost structures, businesses, and/or business records because of the Fire.

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, delinquency penalties and interest for the third quarter of 2017 are hereby waived for every TOT operator who has lost a structure, business, and/or business records as a result of the Fire until January 31, 2018.
3. Notwithstanding Section 33-5(b) or Section 33-8 of the BIA Ordinance, delinquency penalties and interest for the third quarter of 2017 are hereby waived for every BIA operator that remits to the Treasurer-Tax Collector who has lost a structure, business, and/or business records as a result of the Fire until January 31, 2018.
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 delinquency penalty 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 quarters other than the third quarter of 2017.
6. 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.
7. This Resolution shall not be construed to affect the amount of taxes owed by any operator under the TOT Ordinance or BIA Ordinance.

Supervisors:

Gorin: Aye	Rabbitt: Aye	Gore: Aye	Hopkins: Aye	Zane: Aye
Ayes: 5	Noes: 0	Absent: 0	Abstain: 0	

So Ordered.