## Capitola City Council Agenda Report

Meeting: March 1, 2023

From: City Manager Department



Subject: Beach House Rentals, LLC Transient Occupancy Tax Administrative Appeal

<u>Recommended Action</u>: Set the hearing date and time for the Beach House Rentals, LLC appeal for May 25, 2023, at 6:00 PM.

<u>Background</u>: On December 20, 2022, the City of Capitola held an evidentiary hearing regarding the status of unpaid Transient Occupancy Tax (TOT), penalties, and interest owed to the City by Beach House Rentals, LLC (appellant).

On February 10, 2023, a letter was sent to the appellant regarding the Fee Administrator's determination of unpaid TOT, penalties, and interest and demanded payment from the appellant.

On February 24, 2023, the City Clerk received an appeal request from the appellant's legal counsel in accordance with Capitola Municipal Code Section 3.32.100.

<u>Discussion</u>: In accordance with Section 3.32.100 of the Capitola Municipal Code, staff recommends the City Council set the hearing of this appeal for May 25, 2023, at 6:00 PM.

Fiscal Impact: There is no fiscal impact associated with this report.

Attachments:

Appeal Dated 2/24/2023
<u>Report Prepared By</u>: Julia Moss, City Clerk
<u>Reviewed By</u>: Samantha Zutler, City Attorney
<u>Approved By</u>: Jamie Goldstein, City Manager