

September 7, 2022

Mr. Matt Koetje
Board President
Northwest Washington Fair
1775 Front Street
Lynden, WA 98264

Re: Lodging Excise Tax

Dear Mr. Koetje:

I write on behalf of the City of Lynden ("City") regarding Lodging Excise Tax required pursuant to Lynden Municipal Code ("LMC") at LMC 3.36.010. It has come to my attention, and the City Council's attention, that Northwest Washington Fair has not been collecting and remitting Lodging Excise Tax for use of its trailer camp spaces as required by Chapter 3.36 LMC. The excise tax due is four percent of the charge.

Please consider this as notice by the City that Northwest Washington Fair must begin collecting lodging tax for all camping trailers paying for space at its grounds by not later than **October 1, 2022** and remitting said collections as required by law.

Please let me know if you have any questions.

Very truly yours,

Scott Korthuis, Mayor

c: Selena Burgess, Manager, Northwest Washington Fair
City Council
John Williams, City Administrator
Bob Carmichael, City Attorney