

## CITY OF TWO RIVERS

### RESOLUTION

#### AUTHORIZATION OF REFUND OF OVERPAYMENT OF ROOM TAX DOLLARS

**WHEREAS**, the City of Two Rivers (the "City"), pursuant to Wis. Stat. § 66.0615(1m), collects Room Tax Dollars from the owners of residential dwellings that have been rented.

**WHEREAS**, the City, pursuant to Wis. Stat. § 66.0615(1r), collects room tax dollars from marketplace providers of short-term rentals.

**WHEREAS**, the City received a notice of claim from a tax payer, Baeten Lakeshore Properties LLC, who paid the room tax owed on income received from renting out a short-term rental listed on a marketplace provider.

**WHEREAS**, said marketplace providers, Airbnb, Inc. and HomeAway.com, Inc. d/b/a VRBO, also paid room tax owed on the same income received from renting out the same short-term rental.

**WHEREAS**, the City finds, upon audit of the City's and Baeten Lakeshore Properties LLC's records pursuant to Wis. Stat. § 66.0615(2), that Baeten Lakeshore Properties LLC has paid \$31,000 in duplicate and excess room tax payments to the City of Two Rivers.

**NOW, THEREFORE**, The City Council of the City of Two Rivers, Wisconsin, does hereby ordain as follows:

**SECTION 1.** The City of Two Rivers shall allow the claim of Baeten Lakeshore Properties LLC in the amount of Thirty One Thousand and 00/100 dollars (\$31,000).

**SECTION 2.** The City of Two Rivers Council directs the City of Two Rivers Finance Director to refund to the property owner the balance allowed in Section 1.

**SECTION 3.** This resolution shall take effect after the date of its passage and upon publication.

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this  
\_\_\_\_\_ day of \_\_\_\_\_, 202\_.

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Scott Stechmesser  
President, City Council

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Gregory E. Buckley  
City Manager

Attest:

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Amanda Baryenbruch, City Clerk

Approved as to form and legality:

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Sean P. Griffin  
City Attorney