

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 several short-term rentals listed on a marketplace provider.

WHEREAS, said marketplace provider, Airbnb, Inc., 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 \$31,210.91 in duplicate and excess room tax payments to the City of Two Rivers in the years 2020-2024.

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, two hundred ten dollars and 91/100 dollars (\$31,210.91).

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
23rd day of December, 2024.

Scott Stechmesser
President, City Council

Gregory E. Buckley
City Manager

Attest:

Amanda Baryenbruch, City Clerk Approved

as to form and legality:

Sean P. Griffin
City Attorney