

TOT Enforcement UPDATE

In August 2011, the Town Council directed implementation of an aggressive transient occupancy tax (TOT) enforcement and revenue collection program. TOT collection and enforcement are critical to providing service and programs that enhance our quality of life and maintain our status as a great place to live and work. Since August, Town staff, working with our lodging partners, have been focusing on enforcement and have processed over 170 enforcement cases.

The Town is now focusing on the collection of unpaid TOT. The Town has allocated significant resources to begin assessing properties that have been renting on a transient basis and not paying TOT.

An assessment is an estimate of the TOT due by a particular property for the past three years. The Town will complete the assessment and send it to the property owner who will have a chance to provide information as to why the estimate by the Town is not correct or should be reduced. If the property owner is unsuccessful in their appeal of the assessment the taxes are due and payable immediately. We have over 100 cases that will be receiving assessments shortly. We will not be assessing properties that voluntarily pay their TOT.

If you have unpaid or past due TOT on either a legal or illegal transient rental, please contact the Town's Finance Department at (760) 934-8989 x273 to arrange for payment and avoid the assessment process. Failure to pay past due TOT may result in additional late fees and penalties, a lien against the property, or other legal action to ensure payment.

The Town values the quality of life of our residents and visitors, and TOT is crucial to maintaining that quality of life. For TOT-related information or questions please contact us via phone or email at (760) 934-8989 x275 or tot@ci.mammoth-lakes.ca.us. Or visit our website at: <http://www.ci.mammoth-lakes.ca.us/index.aspx?NID=201>

Thank you in advance for your understanding and compliance.

