City of Los Banos
At the Crossroads of California

www.losbanos.org

AGENDA

ADJOURNED
CITY COUNCIL MEETING

CITY COUNCIL CHAMBERS
520 J Street
Los Banos, California

JUNE 9, 2020 4:00 PM

Temporary Public Comment Email Established for the City of Los Banos Adjourned City Council Meeting of June 9, 2020 – emails must be received by 4:00 PM:

The City has established a temporary email address citizens can use to email comments on any agenda item. Any public comments received by June 9, 2020 prior to 4:00 PM will be read aloud during the appropriate time and agenda item.

The email address is cityclerk@losbanos.org

The Council Chambers remain closed to the public, those interested in viewing the City Council Meeting can do so on the City of Los Banos' Website at:

https://www.youtube.com/watch?v=sc3NQ8A8iuE&feature=youtu.be

If you require special assistance to attend or participate in this meeting, please call the City Clerk's Office @ (209) 827-7000 at least 48 hours prior to the meeting.

The City of Los Banos complies with the Americans with Disabilities Act (ADA) of 1990.

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Si requiere asistencia especial para atender o participar en esta junta por favor llame a la oficina de la Secretaria de la ciudad al (209) 827-7000 a lo menos de 48 horas previas de la junta.

La Cuidad de Los Banos cumple con la Acta de Americanos con Deshabilidad (ADA) de 1990.

Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the meeting and in the City Clerk's office located at City Hall, 520 J Street, Los Banos, California during normal business hours. In addition, such writings and documents may be posted on the City's website at www.losbanos.org.

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Cualquier escritura o los documentos proporcionaron a una mayoría del Ayuntamiento respecto a cualquier artículo en este orden del día será hecho disponible para la inspección pública en la reunión y en la oficina de la Secretaria de la ciudad en City Hall, 520 J Street, Los Banos, California durante horas de oficina normales. Además, tales escrituras y los documentos pueden ser anunciados en el website de la ciudad en www.losbanos.org.

1. CALL TO ORDER. **4:00 PM**

2. PLEDGE OF ALLEGIANCE.

3. ROLL CALL: (City Council Members)

   Faria ___, Johnson-Santos ____, Jones ____, Lewis ____, Villalta ___

4. CONSIDERATION OF APPROVAL OF AGENDA.

5. PUBLIC FORUM. (Members of the public may address the City Council on any item of public interest that is within the jurisdiction of the City Council; includes agenda and non-agenda items. No action will be taken on non-agenda items. The public may submit their comments by submitting a written statement by dropping it off in the Utility Payment Box at City Hall, 520 J Street, by mail or emailing cityclerk@losbanos.org. Comments received will be read into the record during the City Council Meeting.)

6. CONSIDERATION OF AN APPEAL HEARING REGARDING THE DECISION TO NOT GRANT A WAIVER OF TRANSIENT OCCUPANCY TAX COLLECTED.

7. ADJOURNMENT.

City of Los Banos
At the Crossroads of California

Agenda Staff Report

TO: Mayor & City Council Members

FROM: Sonya Williams, Finance Director

DATE: June 9, 2020

REPORT TYPE: Agenda Item

SUBJECT: Appeal by various hotels/motels regarding the decision of the City Tax Administrator to deny waiver of transient occupancy tax (TOT).

The purpose of this agenda item is to consider the appeal from the following hotels/motels in regards to the City Tax Administrator denying the request for a waiver of the transient occupancy tax (TOT):

Best Value Inn
Best Western
Economy Inn
Holliday Inn
La Plaza Inn
La Quinta Inn & Suites
Los Banos Motel
Maple Inn & Suites
Sun Star Motel
Travel Lodge

The City Council serves as the hearing body of an administrative decision made by the Tax Administrator (City Manager). With respect to the amount of such tax, interest, and penalties. The findings of the Council shall be final and conclusive.

Background:

The TOT is imposed per Los Banos Municipal Code Section 3-13 the tax is for the use of occupancy in any hotel/motel, each transient (customer) shall be subject to a tax of

ten (10%) percent of the rent charged by the operator (hotel/motel). The tax is a debt owed to the City and collected by the operator.

Each operator is responsible for collecting the tax at the time the rent is collected, and reporting and remitting the full amount of the tax collected on a quarterly basis to the City.

Transient Occupancy Tax is a pass-through tax; it is not permitted to be used by the Operator for any purpose other than paying to the City.

The City has collected $300,862.50 in TOT for the current fiscal year, which was collected from nine (9) hotels/motels, or like businesses. For the period ended March 31, 2020, the City collected $76,090.57.

Discussion:

The following is a list of dates as they have transpired in association with the request to waive the Transient Occupancy Tax:

- On April 17, 2020, the Finance Department received a verbal request to waive TOT taxes for the period of January 2020 through March 2020 form Best Western. Finance staff stated that the City would not be waiving the tax and reiterated that payment of the tax was due by April 30, 2020.

- On April 21, 2020, the Finance Department received a letter, by fax, from Best Western formally requesting the waiver of the TOT for the period of January 2020 through March 2020, included with the letter was a list of names and signatures of nine additional hotels/motels making the same request.

- On April 21, 2020, the Finance Department received a letter, by fax, from La Quinta Inn & Suites formally requesting the waiver of the TOT for the period of January 2020 through March 2020, La Quinta also signed the above mentioned letter.

- On April 24, 2020, a formal response to the waiver request was mailed out to all hotels/motels listed in the original request. The formal response denied the request for a waiver.

- On May 5, 2020, the City Clerk's office received ten (10) letters from the various hotels/motels requesting a hearing regarding the denial of the fee waiver. The hotels/motels include the business previously listed.

- On May 29, 2020, the City Clerk responded to the request for a hearing, by mailing out a notice of hearing scheduled for Tuesday, June 9, 2020 at 4:00 pm.

Reviewed by:

Alex Terrazas, City Manager

Attachments:

Municipal Code Section 3-13
Letter: Request of Waiver
Letter: Hearing Request
Letter: Receipt of Appeal/Hearing Notice

Chapter 13 TRANSIENT OCCUPANCY TAXES

Sec. 3-13.01 Title.

This chapter shall be known as the "Uniform Transient Occupancy Tax Law" of the City. (§ 1, Ord. 354)

Sec. 3-13.02 Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

(a) "Hotel" shall mean any structure, or any portion of any structure, which is occupied, or intended or designed for occupancy, by transients for dwelling, lodging, or sleeping purposes and shall include any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure, or portion thereof.

(b) "Occupancy" shall mean the use or possession, or the right to the use or possession, of any room, or portion thereof, in any hotel for dwelling, lodging, or sleeping purposes.

(c) "Operator" shall mean the person who is the proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent, however, shall be considered to be compliance by both.

(d) "Person" shall mean any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

(e) "Rent" shall mean the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property, and services of any kind or nature, without any deduction therefrom whatsoever.

(f) "Tax Administrator" shall mean the City Manager.

(g) "Transient" shall mean any person who exercises occupancy or is entitled to occupancy by reason of a concession, permit, right of access, license, or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty (30) days has expired, unless there is an agreement in writing between the operator and the occupant providing for a long period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the provisions of this chapter may be considered. (§ 2, Ord. 354, as amended by § 1, Ord. 684, eff. July 31, 1981, and § 1, Ord. 686, eff. August 5, 1981)

Sec. 3-13.03 Tax imposed.

(d) A statement as follows: "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Law by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting such tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department, or office of this City. This certificate does not constitute a permit. THIS CERTIFICATE IS NOT TRANSFERABLE. A new proprietor of this hotel must obtain a new Transient Occupancy Registration Certificate from the Tax Administrator within thirty (30) days. A new proprietor is liable for all accrued and unpaid transient occupancy taxes."

Such "Transient Occupancy Registration Certificate" shall be valid for a period of one year, unless revoked by the Tax Administrator prior to the conclusion of the one-year period. Prior to the conclusion of one year from the date of the issuance of the certificate, each operator of such hotel shall apply to the Tax Administrator for a new certificate to cover the following year.

The Tax Administrator shall have the power to revoke the certificate of any operator for failure to make prompt payment of any taxes or security or for the failure of any operator to abide by any provision of this Code. (§ 6, Ord. 354, as amended by § 2, Ord. 684, eff. July 31, 1981, and § 2, Ord. 686, eff. August 5, 1981)

Sec. 3-13.07 Reporting and remitting.

Each operator, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Tax Administrator, shall make a return to the Tax Administrator, on a form provided by him or her, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax Administrator. The Tax Administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax, and he may require further information on the return. Returns and payments shall be due immediately upon the cessation of business for any reason. All taxes collected by operators pursuant to the provisions of this chapter shall be held in trust for the account of the City until payment thereof is made to the Tax Administrator. (§ 7, Ord. 354)

Sec. 3-13.08 Penalties and interest.

(a) Original delinquency. Any operator who shall fail to remit any tax imposed by the provisions of this chapter within the time required shall pay a penalty in the amount of ten (10%) percent of the tax in addition to the amount of the tax.

(b) Continued delinquency. Any operator who shall fail to remit any delinquent remittance on or before each period of thirty (30) days following the date on which the remittance first became delinquent shall pay an additional delinquency penalty in the amount of ten (10%) percent of the tax for each additional period of thirty (30) days.

(c) Fraud. If the Tax Administrator shall determine the nonpayment of any remittance due pursuant to the provisions of this chapter is due to fraud, a penalty of twenty-five (25%) percent of the amount of the tax shall be added thereto in addition to the penalties set forth in subsections (a) and (b) of this section.

(d) Interest. In addition to the penalties imposed, any operator who shall fail to remit any tax imposed by the provisions of this chapter shall pay interest at the rate of one-half (1/2) of one percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

Sec. 3-13.12 Refunds.

(a) Whenever the amount of any tax, interest, or penalty has been overpaid, or paid more than once, or erroneously or illegally collected or received by the City pursuant to the provisions of this chapter, such amount may be refunded as provided in subsections (b) and (c) of this section provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Tax Administrator within three (3) years after the date of payment. The claim shall be on forms furnished by the Tax Administrator.

(b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once, or erroneously or illegally collected or received when it is established in a manner prescribed by the Tax Administrator that the person from whom the tax has been collected was not a transient; provided, however, neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

(c) A transient may obtain a refund of taxes overpaid, or paid more than once, or erroneously or illegally collected or received by the City by filing a claim in the manner provided in subsection (a) of this section but only when the tax was paid by the transient directly to the Tax Administrator, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the Tax Administrator that the transient has been unable to obtain a refund from the operator who collected the tax.

(d) No refund shall be paid pursuant to the provisions of this section unless the claimant establishes his or her right thereto by written records showing entitlement thereto. (§ 12, Ord. 354)

Sec. 3-13.13 Actions to collect.

Any tax required to be paid by any transient pursuant to the provisions of this chapter shall be deemed a debt owed by the transient to the City. Any such tax collected by an operator which has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing money to the City pursuant to the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount. (§ 13, Ord. 354)

Sec. 3-13.14 Violations: Penalties.

Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor and, upon conviction, shall be punishable as set forth in Chapter 2 of Title 1 of this Code.

Any operator or other person who fails or refuses to register as required, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the Tax Administrator, or who renders a false or fraudulent return or claim shall be guilty of a misdemeanor and punishable as set forth in this section. Any person required to make, render, sign, or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by the provisions of this chapter to be made shall be guilty of a misdemeanor and punishable as provided in this section. (§ 14, Ord. 354)

Sec. 3-13.15 Schedule of rates: Amendments.

The Council from time to time, in its discretion, and by ordinance and/or resolution, may fix, alter, change, amend, or revise the rate of the tax imposed for the use and occupancy of any hotel. (§ 2, Ord. 613, eff. June 21, 1978)

Pg 4 of 4

April 16, 2020

City of Los Banos/Kim Tomas
520 J Street
Los Banos, CA 93635

Dear Ms. Tomas,

I operate the Best Western Executive Inn at 301 West Pacheco Boulevard, Los Banos California. Prior to the COVID-19 pandemic, which has had a devastating effect on my hotel, my associates, my family and my community, we employed 16 citizens and taxpayers who you have a duty and responsibility to represent and to ensure their best interests are protected – to include their employment opportunities.

My hotel has always supported this community as a driver of revenue, employment and local business activity. Additionally, regarding taxes, I have always paid them as a responsible businessperson. I recognize the need to support our local commerce, infrastructure and my fellow citizens.

Noting the terrible impact COVID-19 has had on the hospitality industry and my hotel, I am respectfully requesting that you waive the remittance of Transient Occupancy Tax – Hotel and Motel Occupancy Tax and grant those funds to my hotel for the period of January 1, 2020 to March 31, 2020. Waiving this tax will help ensure the long-term health and sustainability of the area's diverse lodging community. It will allow our hotels to maintain operations, even if at a reduce capacity, that will enable us to employ associates. Their employment is a benefit to the community in that it reduces the number of those seeking unemployment benefits – allowing others to take advantage of a system already stressed by the ever-increasing number of unemployed who are in desperate need of financial assistance. Just as importantly, doing the right thing and waiving this tax during the crisis will allow our associates to continue to work while holding their heads high with dignity and honor as we continue to fight this terrible scourge together.

A person's self-worth and dignity are worthy of your attention and action.

My hotel wants to do its part in supporting the fight against this terrible virus by continuing to do business in the community. But your hoteliers need your help. My request is simple, please waive the remittance of Transient Occupancy Tax and grant those funds to my hotel for the of January 1, 2020 to March 31, 2020. It is the right thing to do for the greater good of our community and those who need your help – your citizens who want to work and support our community.
As a hotelier who wants to be a part of our business community for years to come, I am available if you have any questions by phone at (209)827-0954 or by email at omsive@sbcglobal.net.

Thank you for considering this humble request. It is the right thing to do for the greater good.

Sincerely,

Bill Patel
Manager

CC: Mike Villalta, Mayor

Faxed on

Y8 / 08 B

Best Western.

April 18, 2020

City of Los Banos/Mike Villalta
520 J Street
Los Banos, CA 93635

Dear Mayor Villalta,

Attached is a letter we sent to Kimberly Tomas regarding having our Transient Occupancy Tax waived for the period of January 1, 2020 to March 1, 2020.

We previously called her prior to sending the letter. She informed us that she is unaware of any waiver in motion for the Transient Occupancy Tax and advised us to pay before April 30, or we will be fined.

We are humbly asking that you take our request into consideration for the various reasons mentioned in the letter attached. There are several hotels in our city that have paid these taxes faithfully for years. Please see attached names and signatures of local hotel mangers/owners with the same request. We are in hopes that the city will help us to maintain our business for the benefit of the community. Any help would be greatly appreciated.

Thank you so much for your time and we look forward to hearing from you regarding this request.

Sincerely,

Bill Patel
Manager
(209)509-9567

Faxed on 4/21/20

Pg 2 of 4

Bill Patel Best Western Executive Inn 301 W Pacheco Blvd Los Banos, CA 93635 (209)827-0954	Isalina Silva La Quinta 20 W Pacheco Blvd Los Banos, CA 93635 (209) 827-4677
Vishal Krishna Economy Inn 528 E Pacheco Blvd Los Banos, CA 93635 (209) 826-0682	Bharat Jadav Travel Lodge 349 W Pacheco Blvd Los Banos, CA 93635 (209) 710-0593 B. M. Jadav
Ashwin Waland Best Value Inn 330 W Pacheco Blvd Los Banos, CA 93635 (209) 826-5002	Mukesh Patel La Plaza Inn 2169 E Pacheco Blvd Los Banos, CA 93635 (209) 826-9690 M. R. Patel.
Anil Raj Los Banos Motel 2509 E Pacheco Blvd Los Banos, CA 93635 (209) 826-2700	Janak Patel Sun Star Motel 839 W Pacheco Blvd Los Banos, CA 93635 (209) 826-3805
VijuBen Patel Maple Inn & Suites 1621 E Pacheco Blvd Los Banos, CA 93635 (209) 827-4600	Krishna Kumar Holiday Inn 968 J Street Los Banos, CA 93635 (209)617-2214

pg 3 of 4

April 19, 2020

City of Los Banos
520 J Street
Los Banos, CA 93635

We operate La Quinta Inn and Suites at 20 West Pacheco Blvd. The COVID-19 pandemic, which has had a devastating effect on our hotel, employees and families. Our hotel employe 15-18 employees that are local residents who are integral part our community

Our hotel has always supported this community by driving occupancy tax revenue, employment and local business activities. We have always paid our dues in timely manner by recognizing the need to support our local commerce, Infrastructure and my fellow citizens.

Noting have impacted like COVID-19 has to the hospitality industry and our Hotel. I am respectfully requesting that you waive the remittance of Occupancy tax and grant those funds to our hotel for the 1st Qt. of 2020.

This help will ensure the long-term health and sustainability of the area's diverse lodging community. It will allow our hotels to maintain operations, even with a reduced capacity, will intern enable us to employ more later. Their employment is a benefit to the community and will reduces the number of those seeking unemployment benefits, allowing others, to take advantage who are in desperate need of financial assistance. Waiving this tax during the crisis will allow our associates to continue to work while holding their heads high with dignity and honor as we continue to fight this terrible Pandemic together.

We have also extended our hand to our local authorities by offering our services to our Hospital and Emergency personnels to assist with Non-Covid patients and Staff.

We humbly request you to waive the remittance of Occupancy Tax funds for the First Quarter 2020 for the support we need really need in this unprecedented time.

Please contact us anytime.

Thank you for considering this humble request. It is the right thing to do for the greater good.

Sincerely,

Sanjay Patel
La Quinta Inn & Suites, Los Banos.
510.455.1295 Ph

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635
Phone (209) 827-7000
Fax (209) 827-7006
www.losbanos.org

April 24, 2020

Best Western
301 W. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

You may appeal this decision to the City Council by filing a notice of appeal to the City Clerk within fifteen (15) days of this determination. A hearing shall be set and you will receive written notification of the of the time and place of the hearing. The findings of the City Council shall be final and conclusive. You may send your appeal request to:

City of Los Banos
Attn: Lucy Mallonee, City Clerk
520 J Street
Los Banos, CA 93635

If you have any questions regarding the appeal process, please contact Los Banos City Hall at (209) 827-7000.

Sincerely,

Alex Terrazas
City Manager

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635
Phone (209) 827-7000
Fax (209) 827-7006
www.losbanos.org

April 24, 2020

La Quinta
20 W. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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City Hall
520 J Street
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Phone (209) 827-7000
Fax (209) 827-7006
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April 24, 2020

Economy Inn
528 E. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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City Hall
520 J Street
Los Banos, CA 93635
Phone (209) 827-7000
Fax (209) 827-7006
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April 24, 2020

Travel Lodge
349 W. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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City Hall
520 J Street
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Phone (209) 827-7000
Fax (209) 827-7006
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April 24, 2020

Best Value Inn
330 W. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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City Hall
520 J Street
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Phone (209) 827-7000
Fax (209) 827-7006
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April 24, 2020

La Plaza Inn
2169 E. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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City Hall
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Phone (209) 827-7000
Fax (209) 827-7006
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April 24, 2020

Los Banos Motel
2509 E. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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520 J Street
Los Banos, CA 93635
Phone (209) 827-7000
Fax (209) 827-7006
www.losbanos.org

April 24, 2020

Sun Star Motel
839 W. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

You may appeal this decision to the City Council by filing a notice of appeal to the City Clerk within fifteen (15) days of this determination. A hearing shall be set and you will receive written notification of the of the time and place of the hearing. The findings of the City Council shall be final and conclusive. You may send your appeal request to:

City of Los Banos
Attn: Lucy Mallonee, City Clerk
520 J Street
Los Banos, CA 93635

If you have any questions regarding the appeal process, please contact Los Banos City Hall at (209) 827-7000.

Sincerely,

Alex Terrazas
City Manager

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635
Phone (209) 827-7000
Fax (209) 827-7006
www.losbanos.org

April 24, 2020

Maple Inn & Suites
1621 E. Pacheco Blvd.
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

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Attn: Lucy Mallonee, City Clerk
520 J Street
Los Banos, CA 93635

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Sincerely,

Alex Terrazas
City Manager

City of Los Banos
In the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635
Phone (209) 827-7000
Fax (209) 827-7006
www.losbanos.org

April 24, 2020

Holiday Inn
968 J Street
Los Banos, CA 93635

Dear Hotel/Motel Operator:

The City of Los Banos is in receipt of your letter dated April 18, 2020 requesting a waiver of your Transient Occupancy Tax for period ending March 31, 2020. The City is unable to grant your request for a waiver at this time. The Transient Occupancy Tax collected by your establishment for the period of January 1, 2020 through March 31, 2020 is due and payable by April 30, 2020.

You may appeal this decision to the City Council by filing a notice of appeal to the City Clerk within fifteen (15) days of this determination. A hearing shall be set and you will receive written notification of the of the time and place of the hearing. The findings of the City Council shall be final and conclusive. You may send your appeal request to:

City of Los Banos
Attn: Lucy Mallonee, City Clerk
520 J Street
Los Banos, CA 93635

If you have any questions regarding the appeal process, please contact Los Banos City Hall at (209) 827-7000.

Sincerely,

Alex Terrazas
City Manager

May 4th, 2020

LA QUINTA INNS & SUITES

City of Los Banos
520 J Street
Los Banos, CA 93635

We operate La Quinta Inn and Suites at 20 West Pacheco Blvd. The COVID-19 pandemic, which has had a devastating effect on our hotel, employees and families. Our hotel employe 15-18 employees that are local residents who are integral part our community

Noting have impacted like COVID-19 has to the hospitality industry and our Hotel. I am respectfully requesting that you consider taking.....

Credit Card Payments for our transit occupancy Taxes dues and grant 3% average Discount fees we have paid to Merchant services to collect taxes from our Hotel guests. As you are well aware hotel industry is in dire need of cash to stay afloat and keeping our doors open.

Our hotel has always supported this community by driving occupancy tax revenue, employment and local business activities. We have always paid our dues in timely manner by recognizing the need to support our local commerce, infrastructure and my fellow citizens.

We humbly request you to grant 3% fees we have incurred in past and start accepting Credit Card Payment for future Transit Occupancy Tax payment.

Please let us know if you any questions regarding our request.

Thanking you in advance.

Sincerely,

Sanjay Patel
La Quinta Inn & Suites, Los Banos.
510.455.1295 Ph.
Sanjay@rapshotels.com

May 5, 2020

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

This letter is regarding a previous request that we had made to the Accounting Department to waive our TOT quarterly payment.

We had requested the City to Waive our TOT for the first quarter. We were denied and told we had to appeal their decision. We did pay them on time for the first quarter but would like to appeal their decision regarding the TOT for the second quarter or for the city to find some type of assistance for us.

We would like for the council to consider waiving the fees, or give a credit of 3% discount for our credit card fees we are paying, or possibly break down the payments, or extend the due date for the second quarter. Any type of assistance in this matter would help.

Nominally this week our hotel would be sold out. We are presently running about 25 percent occupancy. We would like to keep our doors open but if we must close our doors, it would be a loss for everyone. It would be a lost for our employees, essential workers that are guest, the events we sponsor, and the city would lose a great deal of money also.

Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

Bill Patel
(209) 827-0954
(209) 509-9567
omsive@comcast.net

May 5, 2020

Maple Inn & Suites
1621 E Pacheco Blvd
Los Banos, CA 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

VijuBen Patel
(209) 827-4600

May 5, 2020

Best Value Inn
330 W Pacheco Blvd
Los Banos, CA 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

This letter is regarding a previous request that we had made to the Accounting Department to waive our TOT quarterly payment.

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We appreciate any type of assistance in this matter.

Sincerely,

Ashwin Waland
(209) 826-5002

May 5, 2020

Sun Star Motel
839 W Pacheco Blvd
Los Banos, Ca 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

Janak Patel
(209) 826-3805

May 5, 2020

Travel Lodge
349 W Pacheco Blvd
Los Banos, Ca 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

B. M Jadav

Bharat Jadav
(209) 710-0593

Economy Inn
528 E Pacheco Blvd
Los Banos, CA 93635

May 5, 2020

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

Vishal Krishna
(209) 826-0682

May 5, 2020

Los Banos Motel
2509 E Pacheco Blvd
Los Banos, CA 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

This letter is regarding a previous request that we had made to the Accounting Department to waive our TOT quarterly payment.

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

Anil Raj
(209) 826-2700

May 5, 2020

La Plaza Inn
2169 E Pacheco Blvd
Los Banos, Ca 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

This letter is regarding a previous request that we had made to the Accounting Department to waive our TOT quarterly payment.

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

M.R. Patel

Mukesh Patel
(209) 826-9690

May 5, 2020

Holliday Inn
968 J Street
Los Banos, CA 93635

City of Los Banos
520 J Street
Los Banos, Ca 93635
Attn: Lucy Malone

Dear Ms. Malone,

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Please refer to the previous letter we submitted to Kim Tomas and Mayor Michael Villalta. The letter gives all the reason why the council should consider our appeal/request.

We appreciate any type of assistance in this matter.

Sincerely,

Krishna Kumar
(209) 617-2214

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635

Phone: (209) 827-7000
Fax: (209) 827-7010
www.losbanos.org

May 29, 2020

Sanjay Patel
La Quinta Inn & Suites
20 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Patel,

The City of Los Banos has received your Notice of Appeal of the decision to not grant a waiver of the Transient Occupancy Tax (TOT) collected by your establishment for the period of January 1, 2020 through March 31, 2020.

Please be advised that the City of Los Banos has scheduled a hearing before the City Council for you to show cause as to why the TOT should be waived. The hearing has been scheduled for *Tuesday, June 9, 2020 at 4:00 p.m.* in the Council Chambers at City Hall, 520 J Street, Los Banos California.

If you require special assistance to attend or participate in this meeting, please contact the City Clerk's Office at (209) 827-2412 at least forty-eight (48) hours prior to the meeting to request accommodations.

If you have any questions, please contact me by email at lucy.mallonee@losbanos.org or at (209) 827-2412.

Sincerely,

Lucy Mallonee

Lucy Mallonee, MMC
City Clerk/Human Resources Director

lm

Enclosures

cc: William A. Vaughn, City Attorney
Alex Terrazas, City Manager
Sonya Williams, Finance Director

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635

Phone: (209) 827-7000
Fax: (209) 827-7010
www.losbanos.org

May 29, 2020

Bill Patel
Best Western
301 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Patel,

The City of Los Banos has received your Notice of Appeal of the decision to not grant a waiver of the Transient Occupancy Tax (TOT) collected by your establishment for the period of January 1, 2020 through March 31, 2020.

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Sincerely,

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City Clerk/Human Resources Director

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

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At the Crossroads of California

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Fax: (209) 827-7010
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May 29, 2020

VijuBen Patel
Maple Inn & Suites
1621 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Patel,

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Lucy Mallonee

Lucy Mallonee, MMC
City Clerk/Human Resources Director

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

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At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635

Phone: (209) 827-7000
Fax: (209) 827-7010
www.losbanos.org

May 29, 2020

Ashwin Waland
Best Value Inn
330 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Waland,

The City of Los Banos has received your Notice of Appeal of the decision to not grant a waiver of the Transient Occupancy Tax (TOT) collected by your establishment for the period of January 1, 2020 through March 31, 2020.

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Sincerely,

Lucy Mallonee

Lucy Mallonee, MMC
City Clerk/Human Resources Director

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635

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Fax: (209) 827-7010
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May 29, 2020

Janak Patel
Sun Star Motel
839 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Patel,

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City Clerk/Human Resources Director

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Enclosures

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

City of Los Banos
At the Crossroads of California

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520 J Street
Los Banos, CA 93635

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Fax: (209) 827-7010
www.losbanos.org

May 29, 2020

Bharat Jadav
Travel Lodge
349 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Jadav,

The City of Los Banos has received your Notice of Appeal of the decision to not grant a waiver of the Transient Occupancy Tax (TOT) collected by your establishment for the period of January 1, 2020 through March 31, 2020.

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Lucy Mallonee, MMC
City Clerk/Human Resources Director

lm

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

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www.losbanos.org

May 29, 2020

Vishal Krishna
Economy Inn
528 W. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Krishna,

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Sincerely,

Lucy Mallonee

Lucy Mallonee, MMC
City Clerk/Human Resources Director

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

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At the Crossroads of California

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Los Banos, CA 93635

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www.losbanos.org

May 29, 2020

Anil Raj
Los Banos Motel
2509 E. Pacheco Boulevard
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Patel,

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Alex Terrazas, City Manager
Sonya Williams, Finance Director

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Los Banos, CA 93635

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www.losbanos.org

May 29, 2020

Mukesh Patel
La Plaza Inn
2169 E. Pacheco Boulevard
Los Banos CA 93635

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Dear Mr. Patel,

The City of Los Banos has received your Notice of Appeal of the decision to not grant a waiver of the Transient Occupancy Tax (TOT) collected by your establishment for the period of January 1, 2020 through March 31, 2020.

Please be advised that the City of Los Banos has scheduled a hearing before the City Council for you to show cause as to why the TOT should be waived. The hearing has been scheduled for *Tuesday, June 9, 2020 at 4:00 p.m.* in the Council Chambers at City Hall, 520 J Street, Los Banos California.

If you require special assistance to attend or participate in this meeting, please contact the City Clerk's Office at (209) 827-2412 at least forty-eight (48) hours prior to the meeting to request accommodations.

If you have any questions, please contact me by email at lucy.mallonee@losbanos.org or at (209) 827-2412.

Sincerely,

Lucy Mallonee, MMC
City Clerk/Human Resources Director

lm

Enclosures

cc: William A. Vaughn, City Attorney
Alex Terrazas, City Manager
Sonya Williams, Finance Director

City of Los Banos
At the Crossroads of California

City Hall
520 J Street
Los Banos, CA 93635

Phone: (209) 827-7000
Fax: (209) 827-7010
www.losbanos.org

May 29, 2020

Krishna Kumar
Holliday Inn
968 J Street
Los Banos CA 93635

Subject: Receipt of Notice of Appeal of Decision to Not Grant Transient Occupancy Tax Waiver

Dear Mr. Kumar,

The City of Los Banos has received your Notice of Appeal of the decision to not grant a waiver of the Transient Occupancy Tax (TOT) collected by your establishment for the period of January 1, 2020 through March 31, 2020.

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Sincerely,

Lucy Mallonee, MMC
City Clerk/Human Resources Director

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Enclosures

cc: William A. Vaughn, City Attorney
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Sonya Williams, Finance Director