

RESOLUTION NO. 96- 91

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF EL PASO DE ROBLES APPROVING A
CONTRACT FOR TRANSIENT OCCUPANCY TAX
AUDITING SERVICES

WHEREAS, transient occupancy taxes represent a major revenue source to the City's General Fund operations; and

WHEREAS, the City's transient occupancy tax collections have never undergone a formal audit; and

WHEREAS, the City has a economic performance agreement with the Chamber of Commerce which is partly based upon increased transient occupancy tax collections; and

WHEREAS, David M. Griffith & Associates has submitted a proposal to undertake transient occupancy tax audits on a contingency fee plus out of pocket expenses bases.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of El Paso de Robles that the agreement to provide professional consulting services (Option 3) attached herewith for transient occupancy tax audits is approved and the Director of Administrative Services is authorized to execute said agreement.

PASSED AND ADOPTED by the City Council of the City of El Paso de Robles this 16th day of July, 1996 by the following vote:

AYES: Heggarty, Iversen, Martin, Picanco, and Macklin
NOES: None
ABSTAIN: None
ABSENT: None


Walt Macklin, Mayor

ATTEST: 
Richard J. Ramirez, City Manager/City Clerk

RIMC CODE
DATE: July 16, 1996
FILE PLAN: Finance License & Collections
SUBJECT: Transient Occupancy Tax Audits
LOCATION: Administrative Services
RETENTION: 5 Years

Exhibit A

City of Paso Robles
Transient Occupancy Tax Review
Scope of Services to be Performed

Scope of Services:

1. Obtain list from the City of properties to be reviewed.
2. Once this list is defined, a three-part letter will be drafted and sent to each property. The three-part letter is outlined as follows:
 - A. On City letterhead; a letter introducing the review and David M. Griffith & Associates to the property owners.
 - B. On DMG letterhead; a letter identifying our firm and the timeline for the review.
 - C. A list of records which we would like the property owners to make available at the time of the review. (Sample copies of all three letters are attached).
3. Once the property owners have received the three-part letter, a phone call will be made to schedule an appointment for the on-site review.
4. The on-site meeting will take place with the motel/hotel representative and a DMG reviewer. The on-site meeting is designed to review the tax payments made to the City as well as be an informational meeting where questions can be answered and information exchanged regarding the City's tax reporting requirements.
5. Once the properties have been reviewed, a written summary of the review including any findings noted will be submitted to the City.

Our approach to the review is designed to preserve the working relationship the City has built with the motel owners. We are aware that we are representatives of the City when we meet with the motel owners and strive to make the review a positive experience.