



Policy for Missed Transient Tax Payments

Purpose:

This Policy outlines the Process and Enforcement Measures for missed Transient Tax Payments by Hotels, Campgrounds, and Short-Term Rentals to ensure compliance with Tax obligations. The goal is to provide clear communication, opportunities for resolution, and defined consequences for continued non-compliance.

1. Notification of Missed Payment

- **Timeline:**
A Notice will be sent immediately after a missed Transient Tax Payment deadline.
- **Format:**
A Formal Letter from the Tourism Office will include:
 - Tax period for which payment is due.
 - Amount due, including any late fees or penalties.
 - Instructions for payment.
 - A deadline to respond or make payment within 15 days of the Notice Date.

2. Second Notice (Attorney's Letter with Notice of Lien)

- **Timeline:**
If payment is not received or a Payment Plan is not arranged within 15 days of the first Notice, a second Notice will be sent by the Tourism Office's Attorney.
- **Format:**
This Notice will:
 - Restate the outstanding amount and any accrued penalties.
 - Include a Formal Notice of Intent to file a Lien on the property if payment is not received within 15 days.
 - Offer the opportunity for the Taxpayer to contact the office to resolve the issue.

3. Filing of Lien

- **Timeline:**
If no Resolution is reached or payment is not made within 30 days of the first Notice (or 15 days after the Attorney's Notice), a Lien will be filed on the property.
- **Process:**
 - The Lien will be filed with the Scott County Clerk's Office.

- A formal Notification of the Lien will be sent to the Property Owner.

4. Final Action: Filing of Suit

- **Timeline:**

If payment or an acceptable Resolution is not reached within 45 days of the first Notice:

- A Lawsuit will be filed in the appropriate Court to recover the unpaid taxes, penalties, interest, and any legal fees incurred.

- **Process:**

- The Tourism Office will seek the Court's assistance in enforcing payment and, if necessary, pursue property seizure or other enforcement measures.

- **Repeat Offenders:**

Property owners who previously had a lien on their property and miss a payment within a six-month period since having a lien removed, will forgo the standard notification process outlined above. In these cases, the Georgetown/Scott County Tourism Commission will seek the Court's assistance immediately to enforce payment and recover all amounts due, including penalties, interest, and attorney fees.

5. Additional Notes

Late Penalties

- **Timeline:**

Late payments will incur a penalty of 10% of the amount due. Additionally, interest of 1% per month will be applied, compounding monthly, until the total amount is paid in full.

Property Owner Responsibility for Attorney Fees

- **Timeline:**

Attorney fees and legal costs incurred by the Georgetown/Scott County Tourism Commission during the enforcement and collection of unpaid transient tax payments will be added to the total amount due.

- **Process:**

These fees must be paid in full by the property owner to resolve the delinquency and avoid further legal action.

Payment Plans

- **Timeline:**

Property owners may request a payment plan prior to the filing of a lien.

- **Process:**

Payment plans must be approved in writing by the Tourism Director and include a timeline for full payment.

Transparency

- **Record Keeping:**

Copies of all notices will be retained for record-keeping purposes and may be shared with legal counsel for enforcement actions.

Communication Plan

1. **Educate:** Provide Hotels, Campgrounds, and Short-Term Rental Operators with a clear explanation of the Policy during Onboarding or License Renewals.
2. **Remind:** Issue yearly reminders about payment deadlines and late penalties.
3. **Transparency:** Publish the Policy on the Tourism Office's Website for reference.

Annual Review:

This Policy will be reviewed annually to ensure its effectiveness and compliance with applicable laws.