

CITY OF SUNNYVALE

456 WEST OLIVE AVENUE
Office of the City Manager

SUNNYVALE, CALIFORNIA 94086

(408) 730-7480

November 7, 2012

Shah Enterprises, Inc.
Sundowner Inn
C.K. Shah, Owner
504 Ross Drive
Sunnyvale, CA 94089

Re: Transient Occupancy Tax (TOT) Penalty and Interest –Sundowner Inn

Dear Mr. Shah:

On October 29, 2012, a hearing was held with me regarding your request to appeal the decision made by Grace Leung, Director of Finance on October 8, 2012. Ms. Leung had upheld the penalty amount but waived three of the four days of interest that had been assessed.

At this second hearing, you explained that you were unable to drop off the July TOT payment before 5:00 p.m. on the due date of August 31, 2012 because the street near your hotel was blocked. You dropped the payment in the City's drop box. The City found your payment in the drop box on September 4, 2012. You stated that you are going to start making payments earlier in the future to ensure that the City receives the payment on time.

Given your assurance that all future payments will be delivered on time, my decision is to reduce the penalty and remaining interest assessment by 50%. The revised amount due of \$590.18 represents a penalty of \$588.22 and interest of \$1.96.


If you wish to appeal this decision to the City Council, you must submit your appeal within fifteen business days of the date of this letter to the following address:

City Clerk
City of Sunnyvale
P.O. Box 3707
Sunnyvale, CA 94088-3707

Please include a copy of this letter with your request for an appeal.

If you decide not to appeal this decision, the amount assessed of \$590.18 shall become final and conclusive and this amount will be deducted from your overpayment for the month of June (\$950.05) and July (\$949.05), leaving you with a credit balance of \$1,308.92. You may take this credit from your next TOT payment. If you have any questions, please feel free to contact me.

Sincerely,



Gary M. Luenbers
City Manager

cc: Tax File

CITY OF SUNNYVALE

456 WEST OLIVE AVENUE
Office of the City Manager

SUNNYVALE, CALIFORNIA 94086

(408) 730-7480

April 18, 2011

Shah Enterprises, Inc.
Sundowner Inn
C.K. Shah, Owner
504 Ross Drive
Sunnyvale, CA 94089

Re: Transient Occupancy Tax (TOT) Penalty and Interest –Sundowner Inn

Dear Mr. Shah:

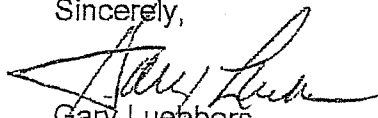
On Tuesday, April 12, 2011, a hearing was held with me regarding your request for a waiver of penalty and interest assessed on the Sundowner Inn. Your TOT payment for the month of January was due in our office on February 28, 2011. Your payment was received on March 2, 2011. You were assessed a penalty of \$409.36 and interest of \$2.73 as a result.

At the hearing you stated that you had been sick and were not able to make it in to deliver your TOT payment. You also stated that you had been in a car accident recently. You stated that you are going to start making payments earlier to ensure that the City receives the payment on time in the future. Given your assurance that all future payments will be delivered on time, the City is waiving the penalty and interest for this one time only.

You are familiar with the City's requirement that the payment be received in our office by the due date. You have assured us that timeliness will not be an issue for you in the future.

It was a pleasure speaking with you. If you have any additional questions, please contact me or Grace Leung, Director of Finance, at (408) 730-7398.

Sincerely,



Gary Luebbers
City Manager

cc: Grace Leung, Director of Finance
Therese Balbo, Finance Manager



CITY OF SUNNYVALE

DEPARTMENT OF FINANCE

650 W. OLIVE AVENUE SUNNYVALE, CALIFORNIA 94086

December 3, 2010

Shah Enterprises, Inc.
Sundowner Inn
C.K. Shah, Owner
504 Ross Dr
Sunnyvale, CA 94089

Re: Transient Occupancy Tax (TOT) Penalty and Interest –Sundowner Inn

Dear Mr. Shah:

On Tuesday, November 30, 2010 a hearing was held with me regarding your request for a waiver of penalty and interest assessed on the Sundowner Inn (Certificate #130A).

Like Sunnyvale, the City of Mountain View utilizes the services of Tax Compliance Services for the audit of hotels within its jurisdiction. As a result of an audit conducted on behalf of the City of Mountain View, it was discovered that the Transient Occupancy Tax data reported for the month of May 2009 for your hotel in Mountain View, the County Inn, actually pertained to your hotel in Sunnyvale, the Sundowner Inn. Likewise, the tax data reported to Sunnyvale for the Sundowner Inn for May 2009 was actually the tax data for the County Inn.

At the hearing, you stated that the error was an honest mistake and you have implemented policies to prevent data reporting errors like this from happening again. You have already paid the tax relating to the mistake. Since you have put controls in place to prevent this error from reoccurring, I will waive the penalty and interest. Please contact me at 730-7398 if you have any questions.

Sincerely,

Grace Leung
Director of Finance



CITY OF SUNNYVALE

DEPARTMENT OF FINANCE

650 W. OLIVE AVENUE SUNNYVALE, CALIFORNIA 94086

Office of the Director

October 6, 2009

Shah Enterprises, Inc.
Sundowner Inn
C.K. Shah, Owner
504 Ross Dr
Sunnyvale, CA 94089

Re: Transient Occupancy Tax (TOT) Penalty and Interest –Sundowner Inn

Dear Mr. Shah:

Per your request, a hearing for a waiver of penalties and interest assessed on the Transient Occupancy Tax payment for the month of July 2009 was held with me on September 29, 2009. This payment was due in our office on or before August 31, 2009 but was recorded as received by the City on September 1, 2009. At this hearing, you stated that the reason that the City received the payment late was because you had a medical situation and you had to go to the doctor. You asked your employee, Victor, to drop the payment off at our office. Victor, who was present with you at the hearing, stated that he had never been to our office before and he got lost. He ended up finding our office after we closed.

The City is waiving the penalty and interest for this one time only based on the following reason:

- The delay in payment was due to circumstances out of your control

You are familiar with the City's requirement that the payment be received in our office by the due date and have assured us that all future payments will be delivered on time. You stated that you will start submitting the payment earlier to avoid last minute delays.

It was a pleasure speaking with you. If you have any additional questions, please contact me or Therese Balbo, Finance Manager, at (408) 730-7604.

Sincerely,

MARY J. BRADLEY
Director of Finance



CITY OF SUNNYVALE
DEPARTMENT OF FINANCE
650 W. OLIVE AVENUE SUNNYVALE, CALIFORNIA 94086

September 24, 2004

Mr. Shah
Sundowner Inn
504 Ross Dr
Sunnyvale, CA 94089

Re: Transient Occupancy Tax (TOT) Penalty and Interest –Sundowner Inn

Dear Mr. Shah:

Per your request, a hearing for a waiver of penalties and interest assessed on the Transient Occupancy Tax payment for the month of July 2004 was held with me today on Friday, September 24, 2004. This payment was due in our office on or before August 31, 2004 but was not received by the City until September 1, 2004. At this hearing, you stated that the reason that the City received the payment late was because you gave the TOT payment to an employee to deliver to the City of Sunnyvale. Instead your employee dropped the envelope in the mailbox. The Post Office returned the envelope to you because it did not have an address on it. That is when you realized that the employee had not delivered the payment to the City and you then came in to our office to explain the situation.

The City is waiving the penalty and interest for this one time only based on the following reason:

- The delay in payment was due to a simple mistake made by one of your employees.

You are familiar with the City's requirement that the payment be received in our office by the due date and have assured us that all future payments will be delivered on time.

It was a pleasure speaking with you today. If you have any additional questions, please contact me or Therese Balbo, Finance Manager, at (408) 730-7604.

Sincerely,

MARY J. BRADLEY
Director of Finance