



CITY OF SUNNYVALE

Department of Finance

650 West Olive Avenue Sunnyvale, California 94086

Office of the Director

October 22, 2014

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

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

Dear Mr. Shah:

A hearing was held with me today regarding your request for a waiver of penalty and interest assessed on the Sundowner/Days Inn. Your TOT payment for the month of August 2014 was due in our office on or before September 30, 2014. Your payment was received on October 1, 2014. That check was returned by your bank unpaid and a replacement check was received on October 7, 2014. You were assessed a penalty of \$2,780.97 and interest of \$64.89 as a result.

At the hearing you stated that you had been out of town and you planned to bring in the TOT payment before the due date but you were out of the country on a scheduled vacation and your return flight was delayed.


The TOT payment has been late before; most recently in July 2012. The previous City Manager waived 50% of the penalty and interest assessment on that payment. Prior to that waiver, penalty and interest for a late TOT payment for the month of January 2011 was also waived by the previous City Manager. In both cases, we emphasized the importance for you to allow for enough time to submit the payment in a timely manner. Therefore, I find no compelling reason to waive the penalty and interest again.

If you wish to appeal this decision, you may request a hearing on the amount assessed by submitting a written request for a hearing with the City Manager within ten business days of this letter. Please mail your request to:

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

Please include a copy of this letter with your request for a hearing. If the request for a hearing is not made in a timely manner, the total amount assessed of \$2,845.86 shall become final and conclusive. Please contact me at (408) 730-7398 if you have any questions.

Sincerely,



Grace K. Leung
Director of Finance

Telephone: (408) 730-7398
e-mail: gleung@sunnyvale.ca.gov

Facsimile: (408) 737-4950