

Town of West Yellowstone
Tuesday, March 3, 2015
West Yellowstone Town Hall, 440 Yellowstone Avenue

6:00 PM
WORK SESSION AGENDA

- Resort Tax Ordinance
- Penalties
 - Tax-Exempt Payers
 - Auditing

Discussion ∞

7:30 PM
TOWN COUNCIL MEETING AGENDA

- Pledge of Allegiance
Purchase Orders
Treasurer's Report/Securities Report
Claims ∞
Consent Agenda: **February 17, 2015, Town Council Meeting** ∞
Business License Applications
Advisory Board Report(s)
Operations Manager & Department Head Reports
Assignments Report
Comment Period
- **Public Comment**
 - **Council Comments**

UNFINISHED BUSINESS

Resort Tax Penalties Reduction Request

Discussion/Action

NEW BUSINESS

West Yellowstone Aquatic Center

Discussion/Action

Letter to the Editor of the Bozeman Daily Chronicle

Discussion/Action ∞

Correspondence/FYI

- HB 262, Resort Tax Increase, Current Status ∞

Meeting Reminders



Policy No. 16 (Abbreviated)
Policy on Public Hearings and Conduct at Public Meetings

Public Hearing/Public Meeting

A public hearing is a formal opportunity for citizens to give their views to the Town Council for consideration in its decision making process on a specific issue. At a minimum, a public hearing shall provide for submission of both oral and written testimony for and against the action or matter at issue.

Oral Communication

It is the Council's goal that citizens resolve their complaints for service or regarding employees' performance at the staff level. However, it is recognized that citizens may from time to time believe it is necessary to speak to Town Council on matters of concern. Accordingly, Town Council expects any citizen to speak in a civil manner, with due respect for the decorum of the meeting, and with due respect for all persons attending.

- No member of the public shall be heard until recognized by the presiding officer.
- Public comments related to non-agenda items will only be heard during the Public Comment portion of the meeting unless the issue is a Public Hearing. Public comments specifically related to an agenda item will be heard immediately prior to the Council taking up the item for deliberation.
- Speakers must state their name for the record.
- Any citizen requesting to speak shall limit him or herself to matters of fact regarding the issue of concern.
- Comments should be limited to three (3) minutes unless prior approval by the presiding officer.
- If a representative is elected to speak for a group, the presiding officer may approve an increased time allotment.
- If a response from the Council or Board is requested by the speaker and cannot be made verbally at the Council or Board meeting, the speaker's concerns should be addressed in writing within two weeks.
- Personal attacks made publicly toward any citizen, council member, or town employees are not allowed. Citizens are encouraged to bring their complaints regarding employee performance through the supervisory chain of command.

Any member of the public interrupting Town Council proceedings, approaching the dais without permission, otherwise creating a disturbance, or failing to abide by these rules of procedure in addressing Town Council, shall be deemed to have disrupted a public meeting and, at the direction of the presiding officer, shall be removed from the meeting room by Police Department personnel or other agent designated by Town Council or Operations Manager.

General Town Council Meeting Information

- Regular Town Council meetings are held at 7:00 PM on the first and third Tuesdays of each month at the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.
- Presently, informal Town Council work sessions are held at 12 Noon on Tuesdays and occasionally on other mornings and evenings. Work sessions also take place at the Town Hall located at 440 Yellowstone Avenue.
- The schedule for Town Council meetings and work sessions is detailed on an agenda. The agenda is a list of business items to be considered at a meeting. Copies of agendas are available at the entrance to the meeting room.
- Agendas are published at least 48 hours prior to Town Council meetings and work sessions. Agendas are posted at the Town Offices and at the Post Office. In addition, agendas and packets are available online at the Town's website: www.townofwestyellowstone.com. Questions about the agenda may be directed to the Town Clerk at 646-7795.
- Official minutes of Town Council meetings are prepared and kept by the Town Clerk and are reviewed and approved by the Town Council. Copies of approved minutes are available at the Town Clerk's office or on the Town's website: www.townofwestyellowstone.com.



*Received
2-6-15
GR*

*2-17-15
Tabled, WS to review
RT penalties*

February 6, 2015

Town of West Yellowstone
440 Yellowstone Avenue
West Yellowstone, MT 59758

Members of the Town Council:

I am writing to request a reduction in penalties for late resort tax payments for 3 separate companies – Yellowstone IMAX Theatre, Yellowstone Trading Post, & Buffalo Crossing RV Park.

On Jan. 6, 2015 I received an email copy of a letter stating resort tax had not been paid for the 3 above named companies. I notified my accounts payable office at which point we realized there had been a mistake made between our two office locations – each thought the other had been making payment to the town. In fact, payments were being recorded on our accounting software, but neither office was writing a check. As soon as I had verified this I took checks totaling the amount due to the town offices for the owing resort tax. Shortly thereafter, I received notice that the 3 companies owe nearly \$5,200 in late fees.

I'm asking for a reduction in these penalties due to the fact that this was a mistake made between two bookkeepers and not an attempt to avoid payment of the resort tax. I'm asking for consideration given the payment record of the last 20 years of the IMAX Theatre and Trading Post, and more recently the RV Park entity. There was no malice in this case as is evidenced by the immediate payment of the back taxes once I was able to sort out the mistake. I appreciate your consideration in this matter and look forward to your decision.

Respectfully,

Glenn Hales
GM
Yellowstone IMAX Theatre

Memo

To: Town Council

From: Lanie Gospodarek

Date: February 13, 2014

Re: Resort Tax Penalties Waiver Request

This memo is to provide information to the Council about the processes of collecting resort tax as applied by the Town's Finance Office. Copies of the pertinent sections of the Resort Tax Ordinance are attached for reference.

A review of the current process used to assess resort tax penalties may be enlightening. On August 20, 2013 the Town Council considered a similar request from another business owner who requested that penalties for non-payment of resort tax for the month July 2012 be waived. At this time, as recommended by the Council, the Finance Office implemented a procedure whereby resort tax delinquencies would be reviewed on a quarterly basis, and courtesy notices would be issued to any business that had a delinquency. This practice has been employed since that time. Currently resort tax delinquencies are reviewed in March, June, September and December of each year.

The first month of delinquency for Glenn Hales' three (3) businesses were for resort taxes collected by the businesses in August 2014 and due in September 2014. Delinquency notices produced in September do not include August resort tax delinquencies since August collections are not delinquent until October 1st. Mr. Hales did not receive a courtesy notice at this time since none of the businesses were in delinquent status.

The December delinquency review indicated that Mr. Hales' businesses were in a delinquent status. The courtesy notice (attached) dated December 19, 2015 was the first time that Mr. Hales was notified by the Finance Office that the three businesses had failed to remit resort tax payments for the months of August, September and October. The office did not receive a response from Mr. Hales at that time, so the Deputy Town Clerk followed up with an email to Mr. Hales on January 6, 2015, to address delinquencies in both resort taxes and utility payments and pointed out that with the passage of an additional month the three businesses are now delinquent for November, 2014, as well. On January 14, 2014, Mr. Hales remitted resort taxes for all three businesses for all 4 months of delinquency on January 14, 2014.

Once Mr. Hales remitted the delinquent resort taxes and the accompanying paperwork that identified the amount of gross receipts collected by the businesses for the delinquent months, staff was able to calculate the penalties that had accrued (since the amount of the penalty is based on the gross receipts). The Deputy town Clerk calculated the penalties on January 15, 2015. The penalties accrued for each month for each business are shown on the schedule provided to the Council under separate cover (since by ordinance, resort tax information, including gross receipts, are confidential).

I believe the Finance Office has followed the procedure prescribed by the Town Council. It is unfortunate that Mr. Hales' delinquencies began at a time that allowed for four months of penalties to accrue, but as his own previously good payment history attests, he is aware that taxes are due by the last day of the next month to avoid penalty. Whatever the decision with regard to Mr. Hales' request, the Finance Office requests that the Council maintain a process to assess resort tax penalties that is fair and consistently applied to all.

Buffalo Crossing RV Park Penalties

August RT Delinquency Penalties	\$282.83
September RT Delinquency Penalties	\$192.22
October RT Delinquency Penalties	\$69.48
November RT Delinquency Penalties	<u>\$0.00</u>
Total Penalties	\$544.53

Yellowstone IMAX Penalties

August RT Delinquency Penalties	\$884.70
September RT Delinquency Penalties	\$360.58
October RT Delinquency Penalties	\$112.64
November RT Delinquency Penalties	<u>\$50.00</u>
Total Penalties	\$1,407.92

Yellowstone Trading Post Penalties

August RT Delinquency Penalties	\$2,168.86
September RT Delinquency Penalties	\$846.96
October RT Delinquency Penalties	\$175.10
November RT Delinquency Penalties	<u>\$25.00</u>
Total Penalties	\$3,215.92

Total Penalties for 3 businesses for 4 months of delinquency	\$5,168.37
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August 5, 2013

Yellowstone Townhouses
Attn: Rob Klatt
PO 867
West Yellowstone, MT

RE: Resort Tax remittance July 2012

Dear Rob,

As per our conversation I was to send you a letter that stated the penalties due for late remittance on July 2012's Resort tax for Yellowstone Townhouses. This letter is to inform you of those penalties that I must enforce per the Town of West Yellowstone Municipal Code – 3.12.170 Resort Tax Administration.

Additionally, please be informed that you may appeal to the Town Council any assessment of penalty or interest; please see Chapter 3.12 Section 120- Resort Tax appeals for the process of doing so.

Last but not least, the penalties accrued are in the amount of \$2058.53. This is in addition to the payment of \$1,222.80 made on August 2nd, 2013.

We do not want this to be a hardship to your business so please contact us to arrange payment options if needed.

Thank you for your time,

Mandy Munger
Deputy Town Clerk

Town of West Yellowstone

Tuesday, August 20, 2013

Povah Community Center

Town Council Meeting

7:00 PM

TOWN COUNCIL MEETING AGENDA

Pledge of Allegiance

Purchase Orders

Treasurer's/Securities Report

Claims ∞

Consent Agenda: **July 16, 2013 Town Council Meeting** ∞
 July 23, 2013 Work Session ∞
 August 6, 2013 Town Council Meeting ∞
 August 13, 2013 Town Council Interviews ∞

Business License Applications

- Botas la Acienda ∞
- Yellowstone Classic Cabins & RV, LLC ∞

Advisory Board Report(s):

Operations Manager & Department Head Reports

Assignments Report

Council Comments

Public Comment Period

PUBLIC HEARING: FY 2014 Budget

NEW BUSINESS

Resolution No. 638, Set Mill Levy for FY 2014 ∞ Discussion/Action

Resolution No. 639, Adopt Budget for FY 2014 ∞ Discussion/Action

Municipal Audit Contract, Amatics CPA Group ∞ Discussion/Action

Resort Tax Penalties Appeal, Yellowstone Townhouses ∞ **Discussion/Action**

Correspondence/FYI

- West Yellowstone Foundation \$500 Grant for School Year Recreation Activities ∞
- TBID Board of Trustees Vacancy ∞
- Vacation Rentals by Owner legal opinion ∞
- Legal Services Request for Proposals ∞
- MLCT Annual Conference Agenda ∞
- West Yellowstone Foundation, The Happening ∞

Meeting Reminders

Adjournment



WEST YELLOWSTONE TOWN COUNCIL
Town Council Meeting
August 20, 2013

COUNCIL MEMBERS PRESENT: Mayor Jerry Johnson, Brad Schmier, and Doc Stewart, John Costello, and Tom Cherhoniak by speakerphone

OTHERS PRESENT: Operations Manager Becky Guay, Social Services Director Jack Dittmann, Finance Director Lanie Gospodarek, Public Services Superintendent James Patterson, Chief of Police Gordon Berger

The meeting is called to order by Mayor Jerry Johnson at 7:00 PM in the Povah Community Center

Portions of the meeting are being recorded.

The Treasurer's Report with corresponding banking transactions is on file at the Town Offices for public review during regular business hours.

ACTION TAKEN

- 1) Motion carried to pay the claims, which total \$158,429.02. (Stewart, Schmier)
- 2) Motion carried to approve the Consent Agenda, which includes the minutes of the July 16, 2013 Town Council Meeting, July 23, 2013 Work Session, August 6, 2013 Town Council Meeting and August 13, 2013 Town Council Interviews. (Stewart, Cherhoniak)
- 3) Motion carried to approve the new business license application for Botas la Acienda. (Stewart, Cherhoniak)
- 4) Motion carried to approve the new business license application for Yellowstone Classic Cabins and RV, LLC, contingent upon securing all applicable county and state licenses for the rental cabin. (Stewart, Schmier)
- 5) Motion carried to waive the \$500 resort tax bond for Yellowstone Classic Cabins, LLC based on a satisfactory payment history for the owners other business, Altius Handcrafted Firearms. (Stewart, Cherhoniak)
- 6) Motion carried to approve Resolution No. 638, a Resolution determining the mill levy for FY 2014. (Stewart, Schmier) Costello abstains, motion passes with a majority vote.
- 7) Motion carried to approve Resolution No. 639, a resolution adopting the budget for FY 2014. (Cherhoniak, Stewart) Costello abstains, motion passes with a majority vote.
- 8) Motion carried to approve the 3-year contract for municipal audit services with Amatics CPA Group. (Stewart, Schmier)
- 9) Motion carried to assess penalties based on four months of delinquency, \$190.01. (Costello, Stewart)

Council Comments

Schmier and the Council welcome Costello to the Town Council. Johnson says he wants to mention that they have a lot of events come through Town and the bicycle cycle tour that was here this weekend was pretty impressive. He's not sure what kind of a financial impact it had but it was interesting. Town Clerk Liz Roos briefly explains that the Town has already decided to conduct the election this year by mail ballot. There is going to be a Gallatin County College mill levy on the ballot this year, and for this reason the City of Bozeman has offered to pay for the return postage for the ballots for the entire county. In the past, the Town has not provided return postage.

Public Comment Period

Marysue Costello, Executive Director for the Chamber of Commerce, thanks the Town for all the support during the Yellowstone Cycle Tour that was in Town over the weekend. She says the event appeared and then was gone with amazing efficiency. She also credits the members of the local highschool sports teams for their efforts and support during the event. She also mentions that the Chamber of Commerce will be hosting a candidates forum prior to the election.

Public Hearing, FY 2014 Municipal Budget

Mayor Johnson opens the hearing and invites Operations Manager Becky Guay to highlight some of the more notable elements in this years budget. The hearing was advertised in the August 9, 2013 and August 16, 2013 editions of the West Yellowstone News. Guay briefly describes the budget and specific projects that are in the budget including construction of an equipment storage barn, continuing to replace the windows in the Union Pacific Dining Lodge, cleanup and repair to the UPDL generator building, repairs to the water tower roof, and construction of a picnic pavilion. The Town is also focusing on a master planning effort for Pioneer Park and the relocation of the ice rink to the park. The Town will undertake a major project to improve drainage in the interior parkways, pave the parking lot at the Dispatch Center and new Town Hall, replace/install sections of sidewalk throughout the community, and pursue the acquisition of up to 80 acres of Forest Service land. No public comment or questions are received.

DISCUSSION

- 1) Stewart and Schmier ask a couple of questions about the claims, but no changes are made. Schmier asks about the claim for \$2000 from Chuck Spangenberg. Patterson explains that was to catch and remove 39 pigeons from the generator building. Stewart asks about the \$732 to Big Fork Web and clarifies that charge is for hosting the website annually and hosting the email server.
- 4) There is brief discussion about whether the business name is Yellowstone Classic Cabins and RV, LLC or Caldera Cabins, LLC, and the staff indicates they will clarify with the owners. The Council agrees that they also need to ensure that the proper state and county licenses are in place for the rental cabin.
- 7) Johnson says that he does not think that they should approve \$28,000 for a picnic pavilion in the area off of South Canyon, between McDonalds and the Museum. He says he also has concerns about the \$30,000 estimate for the generator building. He says he thinks they need to figure out what the \$30,000 estimate from Buffalo Restoration actually included. Guay agrees and points out that the pigeons have been removed and they hope to seal up the building themselves, but they will review that estimate. He also asks about the budget for the roof on the water tower. There is brief discussion about the problem and it is determined that there is \$40,000 in the budget for the project, but they do expect insurance coverage. Stewart comments that he has reviewed a lot of budgets over the years and was rather impressed at how complete and thorough this budget it.
- 8) Stewart points out paragraph 13 which refers to the exit interview. Stewart says that he understands that the previous audit group offered but they did not actually take them up on the offer. He says he would like to make sure that the auditors are willing to come down and meet with the Council to conduct that interview. Gospodarek says that she is quite sure this group would be willing to come down and meet with the Council.
- 9) Gospodarek explains that the resort tax for Yellowstone Townhouses for the month of July 2012 was not remitted when due. She says that they should have notified the owner, Rob Klatt, of the missing payment in December 2012 when they sent out reminder letters, but apparently a letter was not sent. A letter was sent in May 2013 and Klatt made the payment in August 2013. She says it is the recommendation of the finance office that only penalize Klatt for 7 months of delinquency rather than the full 13 months. Gospodarek also explains how the penalties are calculated on a monthly basis and

answers multiple questions from the Council about the procedure they follow to notify and collect delinquencies. Klatt also addresses the Council and explains that he has owned the Yellowstone Townhouses business since 1979 and has always paid his resort tax. He says that he did miss his payment last July because of several interruptions and changes in his life, but has no intention of skipping out on taxes owed to the city. He admits his true transgression was that he received the letter in May 2013 and did not respond until August 2013. He also points out that they grossed just over \$40,000 that month, but since the townhouses are individually owned, he only earned about 15% of that amount. Schmier says that the recommendation from the Operations Manager and staff is to penalize just for seven months, which comes up to \$657.65 rather than \$2,058.53 for the full 13 months of delinquency. Klatt points out that since he was notified in May, perhaps he should only be penalized for the amount of time that has passed since then. There is ample discussion about notifying delinquent business owners more regularly and issues with the software. Johnson says that it is worth noting that the tax is based on gross sales but penalties really come out of the business owners profits. He also points out that all the other business owners that did get a notice in December 2012, paid the penalty. He says it wouldn't be fair to not charge penalties for those months. The Council members all suggest different numbers of months that should be used to

- A) **Operations Manager's Report:** Operations Manager Becky Guay reports on current issues: **Town Hall Project** – Walk through with Architect and Contractor was completed. Dick Anderson reports that it will take 2-3 weeks to complete punch list items. We are still waiting for built in furniture for administration and public works offices, server and wi-fi, and telephone service. James is beginning landscaping work, with the sprinkler system to be installed within the next week. **UPDL Window Replacement Project** – A second bid in the amount of \$48,165.83 was obtained from Rand Olsen Construction for the Firehole Room windows. Staff has asked the architect, Dennis Johnson, to request bids from other contractors. **Septic Dump Station at Wastewater Treatment Plant** – Project is nearing completion. Concrete was poured last week. **Capital Improvement Plan and Budget** – Adoption is scheduled for this evening. **Audit Firm Selection** – The Finance Director and Operations Manager recommend that the Town engage Amatics CPA Group as the Town's auditor. Our current auditor, Mogan Scarr, left JCCS and helped to form Amatics in association with 23 former JCCS employees. Amatics has agreed to honor the Town's current price of \$9,100 for FY 13 and \$9,400 for FY 14, with an option to renew for a third year at a fee of \$9,700. **Parkway Drainage Improvements Bids** – Pre-bid conference was held on August 9. We received three bids for the project and will be making a recommendation for award at the September 3 Council meeting. **Legal Services RFP** – The Town received six proposals for legal services. I will make recommendations on how to proceed later in the meeting. **CAAT Meeting** – I attended the CAAT meeting on August 14. The CTEP entryway sign landscaping project and accomplishments of CAAT and other groups were discussed. The litter survey has been placed on hold and will not be issued at this time. **Affordable Housing** – I met with Pierre Martineau and representatives from Habitat for Humanity and Gallatin County HRDC to discuss affordable housing options for West Yellowstone. We need to collect data on housing stock condition and availability in order to prepare a grant application for CDBG Housing Plan funds. It is anticipated that data collection and preparation of a CDBG grant application will cost approximately \$5,000. The Town revolving CDBG loan fund contains just over \$77,000. If the State CDBG program approves using revolving loan fund monies for data collection/grant preparation, we will be recommending that the Town Council consider appropriating funds for this purpose.

Guay says that she would like to thank Recreation Coordinator Brandy Holland and her staff for completing another successful year of the Summer Recreation Program. She also mentions that staff is working on making some improvements at the Fir Ridge Cemetery. Johnson refers to the letter they received from Helen Young about the ADA compliance at the library. Patterson indicates that they have made all the adjustments

April 1, 2014

COPY

Yellowstone Wildlife Cabins
PO Box 96
West Yellowstone, MT 59758

RE: Resort Tax

Dear Ms. Knapp,

Review of your resort tax for January indicates that there was an error made on Yellowstone Wildlife Cabins tax form. According to the Resort Tax Transmittal Form, payments received after the last day of the month forfeit the Administration fee and are subject to a penalty of \$25 for businesses with gross sales of \$1500 or less for the reported month resulting in taxes being underpaid by \$25.00. I have attached a highlighted copy of the form that was received on the 1st.

Please make this adjustment on your next month's resort tax remittance. If you have any questions please contact the Town Office at (406) 646-7795.

Sincerely,

Sheri Holtzen
Town of West Yellowstone

June 2, 2014

COPY

Yellowstone Wildlife Cabins
Cynthia Knapp
PO Box 96
West Yellowstone MT 59758

RE: Resort Tax

Dear Ms. Knapp

The Town Council Meeting dated May 20, 2014 considered your request to waive the late fee; however, the penalty of \$25.00 was not waived. Please remit the \$25.00 in the Town Offices prior to the issuance of your Business License. We did receive a check that had been taped to the Town Offices door, in the amount of \$25.04. However, there was no supporting documentation informing us of where this was to be posted. I called the number for Yellowstone Wildlife Cabins at 8:40 AM and got a recording stating that the office was closed. I left a message for my call to be returned so I can post the check in the proper location.

If you have any questions please contact the Town Office at (406) 646-7795.

Sincerely,

Sheri Holtzen
Town of West Yellowstone

PAID
25.04
6/2/14

Town of West Yellowstone

Tuesday, May 20, 2014

West Yellowstone Town Hall, 440 Yellowstone Avenue
Town Council Meeting
7:00 PM

TOWN COUNCIL MEETING AGENDA

Pledge of Allegiance

Purchase Orders #6210, Aeration Works, Front Air Bubbler for Sewer Pond #1, \$27,939.00

Treasurer's Report

Claims ∞

Consent Agenda: May 6, 2014 Town Council Meeting ∞

May 13, 2014 Work Session ∞

Business License Applications ∞

- Whiskey Springs Cabins
- Canton Express (Change of location)

Advisory Board Report(s)

Operations Manager & Department Head Reports

Assignments Report

Council Comments

Public Comment Period

Presentation: Gallatin County Sheriff Brian Gootkin, Police Training Report ∞

NEW BUSINESS

Board/Committee Appointments ∞

- | | |
|---|-------------------|
| ▪ Chipper Smith, Planning Board | Discussion/Action |
| ▪ Doug Schmier, Airport Advisory Board | Discussion/Action |
| ▪ Gallatin County Criminal Justice Coordinating Council | Discussion/Action |

Request to Waive Resort Tax Late Fee, Yellowstone Wildlife Cabins ∞

Discussion/Action

Operations Manager Evaluation, Executive Session if Requested

Correspondence/FYI

Meeting Reminders

- FY 2015 Budget Meetings Calendar ∞



WEST YELLOWSTONE TOWN COUNCIL
Town Council Meeting
May 20, 2014

COUNCIL MEMBERS PRESENT: Mayor Brad Schmier, Jerry Johnson, John Costello, Cole Parker, Greg Forsythe

OTHERS PRESENT: Operations Manager Becky Guay, Finance Director Lanie Gospodarek, Chief of Police Gordon Berger, Public Services Superintendent James Patterson, Social Services Director Jack Dittmann

Officer Brian McCoy, Grace McCoy, Doc Stewart, Donna Stewart, Joyce Berger, Brian Gallik, Doug Buskirk, Ed & Brenda Geiger, Mark Petroni, Barry Hicks, Tom Cheroniak, Lewis Scott, Dustin Portman, Cynthia Knapp, Kurtis Holtzen, David Arnado, Brenda Martin, Michele DesRochers, Marysue Costello, Ryan Barker, NPS Park Ranger Julie Hannaford, City Judge Katy Brandis, Court Reporter, Fire Chief Scott Waldron, Assistant Fire Chief Shane Grube, Gallatin County Sheriff Brian Gootkin, Sheriff Deputy Matt Stubblefield, Sheriff Deputy Mike Gavagan, Gayle Gavagan, and multiple other community members

The meeting is called to order by Mayor Brad Schmier at 7:00 PM in the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.

The Treasurer's Report with corresponding banking transactions is on file at the Town Offices for public review during regular business hours.

ACTION TAKEN

- 1) Motion carried to approve Purchase Order # 6210 to Aeration Works to purchase a front air bubbler for the sewer pond #1 for \$27,939.00. (Forsythe, Johnson)
- 2) Motion carried to approve the claims which total \$108,918.27. (Johnson, Forsythe)
- 3) Motion carried to approve the Consent Agenda, which includes the minutes of the May 6, 2014 Town Council Meeting and the May 13, 2014 Town Council Work Session. (Schmier, Forsythe)
- 4) Motion carried to approve the business license application for Whiskey Springs Cabins. (Forsythe, Costello)
- 5) Motion carried to approve the new location for Canton Express at 17 Canyon Street. (Johnson, Parker)
- 6) Motion carried to appoint Chipper Smith to the Planning Board. (Parker, Forsythe)
- 7) Motion carried to appoint Doug Schmier to the Airport Advisory Board. (Costello, Parker)
- 8) Motion carried to appoint Greg Forsythe to represent the towns in Gallatin County on the Gallatin County Criminal Justice Coordinating Council. (Forsythe, Parker)
- 9) Motion carried to deny the request to waive the \$25 late fee. (Schmier, Johnson)
Forsythe abstains. Johnson, Schmier, Costello, and Parker vote in favor of the motion.

Council Comments

Council Member Parker asks about the recent training scenario at the Yellowstone Airport. Fire Chief Scott Waldron responds that they did recently conduct a training drill at the facility and it was very successful. He briefly describes what they felt like they learned from the exercise. Mayor Schmier publicly welcomes Brenda Martin as the new Head Dispatcher and Health Hansen as an Equipment Operator and welcomes them to the staff. Council Member Johnson thanks Sheriff Gootkin for his quick response to the misinformation that was shared at the last meeting. He also comments on a recent email that circulated among the Council about notifying the Council about new hires. He says that he disagrees with the suggestion that the Council

confirm his statement. Gootkin explains that the Town cannot request a DCI investigation and therefore it went through him. Guay explains that there were allegations into conduct in the police department that were more than she could investigate and she and the previous council/mayor decided last fall to request the investigation. Forsythe asks Mersen about acting on the recommendation from Gootkin. Mersen says that according to the Charter, they cannot terminate or suspend a department head without a Council approval and the Council cannot take action without placing it on the agenda. She advises the Council not to take action on that recommendation tonight but they could schedule another meeting and notice it properly. Cynthia Knapp says that at the last meeting there was confusion about who was handling felony investigations and asks for clarification. She also asks about the status of the mutual aid agreements with YNP. Schmier shares an email from Gootkin that clarifies that the Town and the Sheriff's department are mutually working on felony investigations. Guay answers that they have had no communication with YNP regarding the mutual aid agreement.

DISCUSSION

- 2) Johnson asks why the bill for the Town Attorney is so high this month. Guay responds that in the past month they had significant charges for court representation, civil issues, and work with the Sheriff's office regarding on-going challenges in the Police Department. Schmier abstains from 39929. Johnson points out that the travel reimbursements for himself and Costello to attend training are incorrect. It is determined that those claims do not belong on the list and are removed from the total.
- 7) Cherhoniak announces that he also applied to serve on the Airport Advisory Board. Town Clerk Liz Roos explains that his application was received after the agenda and packet were distributed and his application will be on the agenda for the next meeting.
- 8) The next item of discussion is appointing a member of the Town Council to the Gallatin County Criminal Justice Coordinating Council. Judge Kathleen Brandis explains that in accordance with the by-laws for the CJCC, a representative from the towns in Gallatin County rotate serving on the council each July. Brandis explains that the Council holds semi-monthly meetings and they are extremely informative and addresses crime, prevention, mental health services, etc. in Gallatin County. Brandis encourages the Council to appoint one of themselves tonight to participate and believes it to be a very valuable function in the County.
- 9) The next item on the agenda is a request from Yellowstone Wildlife Cabins to waive the \$25 late fee that was assessed for a late payment. Forsythe asks multiple questions to clarify the situation. Johnson points out that businesses actually have 30 days to remit the tax. Schmier says that being in business he has realized that you have to pay things on time or pay the penalties.
- A) **Operations Manager's Report:** Operations Manager Becky Guay reports on current issues: **Police Officer Recruitment** – The Mayor and I have discussed the need to open recruitment for an officer as soon as possible. Because it has been nearly six months since receiving applications for an entry level officer position, we recommend that all applications received be rejected and candidates notified that they may reapply for any future recruitments. We will begin advertising for POST certified applicants immediately. **Head Dispatcher Recruitment** – Brenda Martin accepted the position of Head Dispatcher and will begin work immediately. Welcome, Brenda. **Equipment Operator Recruitment** – Heath Hansen accepted the position of Equipment Operator in the Public Services Department and will start work on June 2. Welcome, Heath. **Other Recruitments** – The Town is currently recruiting for a seasonal parks maintenance worker for the Public Services Department. **Clothing Bank** –Volunteers have stepped forward to staff the clothing bank and it is now open on Tuesdays from 8 a.m. to 12 p.m. and on Thursdays from 12 p.m. to 4 p.m. Donations are accepted only during the hours that the clothing bank is open. **911 Advisory Committee** – The Committee is meeting tomorrow, May 21 at 2:00 p.m. at the Town Hall. Minutes from the last meeting are

From: Melanie Bricker <melanie.kishan@hotmail.com>
Sent: Tuesday, July 22, 2014 5:02 PM
To: info@townofwestyellowstone.com
Subject: Request for Late Fee to be Waived

Hello!

My name is Melanie Bricker and I am the controller for The Kishan Group and we own the Best Western Weston Inn in West Yellowstone. At the end of May, I unexpectedly went into early labor due to complications and was out of the office for the next 7 weeks. Now I am back, and realized that I forgot to ask someone to pay the Resort and TBID tax for me. I have never been late on a payment before and have been paying these taxes since 2010. I was hoping that you would be willing to waive the late fee for me this one time. Thank you for your time and consideration.

Warm Regards,

Melanie Bricker

Controller
The Kishan Group, Inc.
5851 S. Virginia St.
Reno, NV 89502
Ph: 775-829-4611
Fax: 775-825-2048

From: Info <info@townofwestyellowstone.com>
Sent: Thursday, August 14, 2014 3:28 PM
To: 'Melanie Bricker'
Subject: RE: Request for Late Fee to be Waived

Dear Melanie,

I'm sorry it took me this long to respond. The council did discuss your request; however, they have denied it. The late fee amounts to \$299.49 (\$50.00 penalty for May and \$249.49 Admin. Fee for June because the remittance was not received in the Town Office until July 25, 2014) this can be applied to your next Remittance. Please do not hesitate to call or email me with any questions or if you need to make payment arrangements.

Sincerely,

Sheri Holtzen
Deputy Town Clerk
Town of West Yellowstone
West Yellowstone, MT 59758
406-646-7795
sholtzen@townofwestyellowstone.com

From: Melanie Bricker [mailto:melanie.kishan@hotmail.com]
Sent: Tuesday, July 22, 2014 5:02 PM
To: info@townofwestyellowstone.com
Subject: Request for Late Fee to be Waived

Hello!

My name is Melanie Bricker and I am the controller for The Kishan Group and we own the Best Western Weston Inn in West Yellowstone. At the end of May, I unexpectedly went into early labor due to complications and was out of the office for the next 7 weeks. Now I am back, and realized that I forgot to ask someone to pay the Resort and TBID tax for me. I have never been late on a payment before and have been paying these taxes since 2010. I was hoping that you would be willing to waive the late fee for me this one time. Thank you for your time and consideration.

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Town of West Yellowstone

Tuesday, August 5, 2014

West Yellowstone Town Hall, 440 Yellowstone Avenue

7:00 PM

TOWN COUNCIL MEETING AGENDA

Pledge of Allegiance

Purchase Order

Treasurer's Report ∞

Claims ∞

Consent Agenda: **July 15, 2014, Town Council Meeting** ∞

July 22, 2014 Work Session ∞

July 29, 2014 Work Session ∞

Business License Applications ∞

- Tao's Tea Bar

Advisory Board Report(s)

Operations Manager & Department Head Reports

Assignments Report

Council Comments

Public Comment Period

NEW BUSINESS

Application to Maintain an Encroachment, Fremont Communications ∞

Discussion/Action

Application to Maintain an Encroachment, Days Inn ∞

Discussion/Action

Request to Waive Resort Tax Penalties, Kishan Group ∞

Discussion/Action

Resolution No. 654, West Yellowstone Community Aquatic Center Land ∞

Discussion/Action

Presentation: Bargaining & Negotiations

Town Attorney Jane Mersen & Operations Manager Becky Guay

Selection of Union Negotiations Team

Discussion/Action

Correspondence/FYI

- Hebgen Basin Fire District Letter re: Emergency Services Building ∞
- Sewer Inventory Letter & Form ∞
- 911 Advisory Board Vacancy ∞

Meeting Reminders



WEST YELLOWSTONE TOWN COUNCIL
Work Session & Town Council Meeting
August 5, 2014

COUNCIL MEMBERS PRESENT: Mayor Brad Schmier, Jerry Johnson, John Costello, Cole Parker, Greg Forsythe

OTHERS PRESENT: Operations Manager Becky Guay, Finance Director Lanie Gospodarek, Public Services Superintendent James Patterson, Social Services Director Jack Dittmann

Gale Loomis, Brock Kelley, Joyce Berger, HBFD Chief Scott Waldron, Head Dispatcher Brenda Martin, Sandi Pepler, Scott Clark, Randy Wakefield, Tom Cherhoniak, HBFD Assistant Chief Shane Grube, Bridger Cunningham, WY News Editor Jeremy Weber, Forsgren Engineering Representatives Ryan Barker and Huck

The meeting is called to order by Mayor Brad Schmier at 7:00 PM in the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.

Portions of the meeting are being recorded.

The Treasurer's Report with corresponding banking transactions is on file at the Town Offices for public review during regular business hours.

ACTION TAKEN

- 1) Motion carried to approve the claims which total \$227,620.96. (Johnson, Forsythe) Schmier abstains from claim 40172, Forsythe abstains from claim 40132.
- 2) Motion carried to approve the Consent Agenda which includes the minutes of the July 15, 2014 Town Council Meeting, July 22, 2014 Work Session, July 29, 2014 Work Session. (Johnson, Forsythe)
- 3) Motion carried to approve the new business license for Tao's Tea House. (Costello, Forsythe) Parker is opposed.
- 4) Motion carried to table the Application to Maintain an Encroachment made by Fremont Communications. (Schmier, Parker)
- 5) Motion carried to approve the Application to Maintain an Encroachment made by the Days Inn to pave a portion of the interior park of Block 18 behind the Days Inn. (Schmier, Costello)
- 6) Motion carried to deny the request to waive resort tax penalties made by Melanie Bricker, Controller for the Kishan Group, Inc., the company that operates the Best Western Weston Inn. (Forsythe, Parker)
- 7) Motion carried to table Resolution No. 564. (Schmier, Costello)
- 8) Motion carried to appoint Council Member Jerry Johnson to serve on the negotiating team on behalf of the Town. (Schmier, Parker)
- 9) Motion carried to budget for an expenditure of up to \$10,000 in the FY 2015 budget to hire a professional negotiator. (Johnson, Costello) Forsythe is opposed.
- 10) Motion carried to appoint Mayor Brad Schmier to serve on the negotiating team for union negotiations with the Montana Public Employees Association. (Johnson, Costello)

Council Comments

Forsythe says that they discussed recycling in previous meeting and he thinks it is important that the Town participate in a recycling program. Patterson says that Two Seasons Recycling picked their recycling bins up last week

Johnson says that regardless of whether you agree or disagree with the action taken by the Council last night, the Council is committed to moving forward and fixing the problems in the Police Department.

Public Comment Period

William David Nieke addresses the Council. He accuses the Council and previous elected officials, and the sons of previous elected officials of committing illegal acts, registering illegal vehicles, and connecting illegal sewer lines. The Council clarifies that Nieke's property is outside of the Town limits.

Tom Cherhoniak says he was disappointed to learn of the Council's decision to terminate Gordon Berger and commends Johnson for voting against it.

DISCUSSION

- 1) Parker asks for additional detail about the claim to Kasting, Kaufmann & Mersen. He asks if it include calls from Council Members to Town Attorney Jane Mersen. Guay answers that it does and clarifies Town policy on Council Members contacting the attorney.
- 3) The Council briefly discusses parking for buses, seating, etc.
- 4) The Council discusses the Application to Maintain an Encroachment made by Fremont Communications to lay fiber optic cable in Town right-of-way along the west side of Dunraven between Gibbon and Parkway D Roos reads emails from Dyer. Group agrees that the project will be much simpler if they get an easement from the adjacent property owner, Ron Spainhower. If Spainhower will not grant the easement, Fremont could drill under the sidewalk for 183 feet but that would be much more expensive.
- 5) Schmier explains the application is to lay new pavement on a portion of the interior park of Block 18, behind the Days Inn. Schmier says that they have allowed this in other places in Town and usually just require that the paving is done to city specifications. Costello asks if this application will be a problem with the new alley drainage. Patterson says it will not and drains will be installed by the property owner.
- 6) The Council discusses the request. Forsythe says they set a precedence recently and feels like they are obligated to deny the request. Costello asks if that is how the Council has traditionally dealt with such requests. Town Clerk Liz Roos explains that the Council has waived the penalties in the past for medical reasons. Schmier clarifies that the penalty is \$50 and then \$249.49 is the administrative fee that the business kept but was not entitled to because they did not pay by the 20th of the month. After the vote, Schmier requests that they explain to the bookkeeper how the fees are calculated and the difference between the penalty and the administrative fee.
- 7) The Council discusses Resolution No. 564. Costello questions the language under item #2, where it says "the Town would lease or donate real property." Costello says he doesn't recall ever agreeing to donate property and suggest they remove the phrase "or donate" from that sentence and the rest of the Council agrees. Johnson questions the language that requires in the event of any failure of the project that the ownership of the real estate reverts to the Town. He says the Town may not want that responsibility and says they may want to require the removal of the facility. Costello says they may want to make it optional for the Town to take over the property. The Council considers tabling the resolution in order to work out more detail. Johnson says he is still uncomfortable

Chapter 3.12 RESORT TAX

Sections:

- [3.12.010](#) Created--General provisions--Imposed.
- [3.12.020](#) Definitions.
- [3.12.030](#) Imposed.
- [3.12.040](#) Luxuries tax.
- [3.12.050](#) Rate--Duration.
- [3.12.060](#) Resort tax payment.
- [3.12.070](#) Collection duties and responsibilities.
- [3.12.080](#) Resort tax collection fee.
- [3.12.090](#) Records and forms.
- [3.12.100](#) Preservation of records.
- [3.12.110](#) Random audit.
- [3.12.120](#) Appeals.
- [3.12.130](#) Exemptions.
- [3.12.140](#) Use of tax moneys.
- [3.12.150](#) Reduction of property tax levy.
- [3.12.160](#) Property tax relief fund.
- [3.12.170](#) Resort tax administration.
- [3.12.180](#) Violation--Civil penalties.
- [3.12.190](#) Violation--Criminal penalties.

3.12.010 Created--General provisions--Imposed.

A. There is imposed a resort tax on the retail value of all goods and services sold within the town by the following establishments:

1. Hotels, motels, and other lodging or camping facilities;
2. Restaurants, fast food stores, and other food service establishments;
3. Taverns, bars, nightclubs, lounges and other public establishments that serve beer, wine, liquor or other alcoholic beverages by the drink; and
4. Establishments that sell luxuries must collect a tax on such luxuries. (Ord. 211 §1, 2003; Ord. 112 §1, 1985)

3.12.020 Definitions.

A. The terms "luxuries," "medical supplies," and "medicine" shall be defined as set forth in MCA Section [7-6-1501](#).

B. All references to the "resort tax" and "tax" in this chapter shall refer to the resort tax passed by the electorate of West Yellowstone and as enacted by the ordinance codified in this chapter. (Ord. 211 §2, 2003; Ord. 113 §1, 1985; Ord. 112 §2, 1985)

3.12.030 Imposed.

There is imposed a duty on each operator of any of the establishments mentioned in this chapter to collect, upon sale, the tax imposed as set forth in this chapter. (Ord. 113 §2, 1985)

3.12.040 Luxuries tax.

Each business subject to the tax shall collect the same on the retail value of all goods and services sold within the town by the establishments set forth in Section [3.12.010](#). All luxuries shall be taxed, and luxuries shall mean any gift item, luxury item, or other item, or other item normally sold to the public or to transient visitors or tourists; but the term does not include food purchased unprepared or unserved, medicine, medical supplies and services, or any necessities of life. Luxuries shall be further defined to mean sporting goods, rentals on snowmobiles, automobiles, all-terrain vehicles, motorcycles, bicycles, skis, boats, campers, boat motors; recreational services, including float trips, guided trips and tours; all souvenir and localized items such as imprinted hats and T-shirts and curios; all nonfood items such as cleaning supplies, housewares (other than household appliances), automotive supplies and parts; ice; retail liquor, beer and wine, except that sold at state stores. (Ord. 211 §3, 2003; Ord. 113 §12, 1985)

3.12.050 Rate--Duration.

A. The exact rate of the resort tax is three percent.

B. The duration of the resort tax as approved by the voters on November 5, 1985 is twenty years from its effective date. The effective date of the resort tax is January 1, 1986.

C. The duration of the resort tax renewal as approved by the voters on November 5, 2002, is twenty years from its effective date. The effective date of the resort tax renewal is January 1, 2006. (Ord. 211 §4, 2003; Ord. 112 §§3, 4, 5, 1985)

3.12.060 Resort tax payment.

The resort taxes collected by a business in any month are to be paid to the town on or before the twentieth day of the following month, or if such day falls on a Saturday, Sunday or holiday, then on the next business day. Resort tax payments sent by mail or private courier must be received by the town on or before the twentieth day of each month, or if such day falls on a Saturday, Sunday or holiday, then on the next business day. (Ord. 224 §1, 2007; Ord. 219 §1, 2006; Ord. 113 §3, 1985)

3.12.070 Collection duties and responsibilities.

A. The office responsible for receiving and accounts for the resort tax receipts is the town clerk and treasurer.

B. The operations manager and his/her agents shall be responsible for enforcing the collection of resort taxes and shall be responsible for overseeing the methods and procedures to be used in enforcing the collection of the resort taxes. (Ord. 172 §1, 1995; Ord. 113 §§4, 5, 1985)

3.12.080 Resort tax collection fee.

Each collecting merchant shall be entitled to withhold two and one-half percent of the resort taxes collected to defray costs for collecting the resort tax, providing that resort tax payments are timely made in accordance with Section [3.12.060](#). The resort tax collection fee may be withheld by the business at the time of paying the tax to the town. Failure to withhold the fee shall constitute waiver and forfeiture of the same. (Ord. 222 §1, 2007; Ord. 219 §2, 2006; Ord. 113 §7, 1985)

3.12.090 Records and forms.

The town shall provide each business that is required to collect resort tax with the proper forms for reporting and making payment to the town. Resort tax payments to the town shall be tabulated and accounted for on forms prescribed and furnished to the business by the town. The records and forms held by the town shall be confidential, and shall not be open to inspection by the public unless so ordered by a court of competent jurisdiction. Each business that is required to collect resort tax must maintain adequate accounting records and pay the resort tax to the town on the forms provided by the twentieth day of the following month. The accounting records maintained must be accurate, verifiable, and provide a reasonable audit trail. Failure to maintain adequate accounting records constitutes a violation of this chapter. (Ord. 219 §3, 2006; Ord. 201 §1, 1999; Ord. 119 §1, 1986; Ord. 113 §8, 1985)

3.12.100 Preservation of records.

Every business required to collect and pay resort tax shall keep and preserve for a period of not less than three years all records necessary to determine the accuracy of the taxes paid, and shall make these records available for audit or inspection on its business premises at all reasonable times. Any audit or inspection shall be conducted in West Yellowstone on the premises of the business or establishment collecting the resort tax or at such other location as the town may determine. (Ord. 219 §4, 2006; Ord. 201 §2, 1999; Ord. 113 §10, 1985)

3.12.110 Random audit.

Periodic random audits shall be conducted under the direction of the mayor or his designated representative and all business operators shall cooperate in all respects in the conduct of the audits. Any random audit shall be for the previous calendar year, and shall be conducted in West Yellowstone on the premises of the business or establishment collecting the resort tax or at such other location as the town may determine. If the audit determines a deficiency it will be at the discretion of the town to audit the previous two years and require a follow up audit on the next reporting year. Failure to cooperate in any audit or inspection of records, including the failure to make the appropriate records available on the business premises in West Yellowstone, shall constitute a violation of the provisions of this chapter. (Ord. 201 §3, 1999; Ord. 113 §9, 1985)

3.12.120 Appeals.

Any business may appeal to the town council any assessment of penalty or interest; provided, that notice of appeal in writing is filed with the town clerk within thirty days of the serving or mailing of the determination of the amount of penalty and interest due. The town council shall on the next immediate regular town council meeting fix the time and place for hearing the appeal and the town clerk shall cause notice in writing to be personally served by a peace officer upon the operator. The findings and decision of the town council shall be final and conclusive and shall be served upon the appellant in the manner prescribed for service of notice of hearing or by certified mail directed to the business operator's last known address. Any amount found to be due shall be immediately payable upon service of the findings and decision. (Ord. 113 §11, 1985)

3.12.130 Exemptions.

Notwithstanding Section [3.12.040](#), however, the following goods and services shall be exempt from the tax:

- A. Utilities and utility services;
- B. Medical supply services and medicine;
- C. Wholesale merchandise for resale at retail or used in the purchaser's business as supplies;
- D. Gasoline and other motor vehicle fuel;
- E. Liquor sold at state liquor stores;
- F. Propane and similar home fuels;
- G. Automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, bicycles, boats, outboard motors and chain saws;
- H. Labor on automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, bicycles, boats, outboard motors and chain saws;
- I. All nonrecreational labor, services and nonrecreational state licensed professions and trades;
- J. All payroll and business and labor costs;
- K. Lumber, building supplies and tools, and other tools;
- L. Household appliances;
- M. Any hotel, motel, campground or other lodging facility occupancy, with respect to any person or persons who occupy a room or a space for a period longer than thirty consecutive calendar days; provided, that such person certifies prior to occupancy that the occupancy will exceed thirty consecutive calendar days and does in fact exceed thirty consecutive calendar days;

N. All sales of goods from catalogs paid for from outside of the boundaries of the town; that is, catalog sales of goods shall be exempt except to the extent that the goods are paid for and the exchange is made within the boundaries of the town. (Ord. 117 §§2, 3, 1986; Ord. 113 §13, 1985)

3.12.140 Use of tax moneys.

A. The tax moneys derived from the resort tax may be appropriated by the town council for any activity, undertaking, or administrative service that the municipality is authorized by law to perform, including costs resulting from the imposition of the tax.

B. There is established a marketing and promotion (MAP) fund for the town. Two and one-half percent of the three percent resort tax collected by the collecting merchant shall be dedicated exclusively to the MAP fund, which fund shall be used solely for the marketing and promotion of West Yellowstone and the surrounding area, as well as the associated costs of administering the fund. The town council may appropriate additional resort tax receipts to the MAP fund.

C. The town council shall by resolution establish a board of not less than three nor more than seven qualified persons to oversee the MAP fund. At least one member of this board shall be a sitting member of the town council or the council's designee. The board shall establish policies and procedures for its operation and the general management of the fund in accordance with the council's resolution establishing the board. The board shall also select individual marketing and promotion projects and approve expenditure of funds for such projects, subject to approval by the town council. (Ord. 222 §2, 2007; Ord. 112 §6, 1985)

3.12.150 Reduction of property tax levy.

Annually anticipated receipts from the resort tax must be applied to reduce the municipal property tax levy for the fiscal year in an amount equal to five percent of the resort tax revenues derived during the preceding fiscal year. (Ord. 112 §7, 1985)

3.12.160 Property tax relief fund.

In the event the town receives more resort tax revenues than had been included in the annual municipal budget, it shall establish a municipal property tax relief fund, and all resort tax revenues received in excess of the budget amount must be placed in the fund. The entire fund must be used to replace municipal property taxes in the ensuing fiscal year. (Ord. 112 §8, 1985)

3.12.170 Resort tax administration.

The town shall administer resort tax collections according to the following rules:

A. Resort tax payments shall be made to the town finance office by the established deadline.

B. Failure to report or make resort tax payments by the payment deadline shall result in forfeiture of the resort tax collection fee for the month in which the payment is due.

C. Failure to pay resort tax before the end of the month in which the payment is due shall result in an administrative fee of either: (1) twenty-five dollars for businesses with gross sales of one thousand five hundred dollars or less for the reported month; or (2) fifty dollars for businesses with gross sales in excess of one thousand five hundred dollars for the reported month, which shall be in addition to any civil penalties awarded to the town in a suit for collection of resort tax.

D. At the end of each subsequent month after the original payment is due, the town will assess an additional administrative fee equal to ten percent of the sum of any delinquent resort tax and penalties, which shall be assessed on the first business day of the subsequent month. This and all administrative fees shall be assessed in addition to any civil penalties awarded to the town in a suit for collection of resort tax.

E. The town may revoke the business license of any person or business that violates any provision of this chapter. The town may revoke a violator's business license either through the administrative procedure described in Chapter [5.04](#) or through a court order or judgment in accordance with Section [3.12.180](#). (Ord. 250 §1, 2010; Ord. 219 §5, 2006; Ord. 211 §5, 2003; Ord. 112 §9, 1985)

3.12.180 Violation--Civil penalties.

For failure to report taxes when due, failure to pay taxes when due, and other violations of this chapter, the town may seek the following penalties or remedies:

A. A court judgement in the amount of all unpaid resort taxes, including any unpaid administrative fees assessed under Section [3.12.170](#) and any resort tax collection fees forfeited in accordance with Section [3.12.080](#);

B. Interest at the rate of ten percent per annum on unpaid resort taxes or administrative fees from the due date or assessment date until paid;

C. A civil penalty in the amount of fifty percent of the unpaid resort taxes, which includes forfeited resort tax collection fees, plus all costs and attorney's fees incurred by the town in any court action;

D. An order requiring the delinquent business to undergo a financial audit by the town or its representatives to determine the proper amount of resort taxes due, including payment by the business of all audit costs and expenses incurred by the town or its representatives;

E. Revocation of the violator's town business license, either through judicial order or the administrative procedure described in Chapter [5.04](#);

F. Any other penalty, remedy or judicial relief to which the town is entitled. (Ord. 219 §6, 2006; Ord. 207 §3, 2000; Ord. 113 §6, 1985)

3.12.190 Violation--Criminal penalties.

A person or business violating any provision of this chapter is guilty of a misdemeanor and subject to a fine not exceed one thousand dollars for each violation, or imprisonment not to exceed six months for each violation, or both. (Ord. 219 §7, 2006)