



TOT Processing Center  
8839 N Cedar Ave, #212  
Fresno, CA 93720

Date

## **4<sup>th</sup> NOTICE OF NON-COMPLIANCE ESTIMATE OF TAX DUE**

Short Term Rental Operator  
123 Main Street  
San Mateo, CA 94403  
Account #028000000

Attention Joe & Jane Doe,

The City has recently initiated work on a Short-Term Rental (STR) ordinance for addressing the possible impacts on rental business through zoning code regulations. As part of the study, we have identified a number of properties that fall into a STR category, which prompted a personal outreach to each property owners over the last few months. Property owners are required to follow local laws regarding short-term rental activity and collect City's Transient Occupancy Tax (TOT) from guests.

Our records indicate you are, or have been, leasing, renting, or advertising your property for vacation rental or similar activity on a short-term basis. We have attempted to contact you and sent multiple notices of non-compliance regarding your failure to register and comply with local TOT law. The City also extended an amnesty program for any past tax liability that might have applied to your rental property, as was mentioned in compliance notices sent to your attention on February 2018, April 2018, and July, 2018.

Since we have not heard back from you, the City has estimated the tax amount due and payable for the statutory period between 2/1/2018 and 8/31/2018, pursuant to Section 3.12.090 of the Municipal Code. The estimated amount is based on several factors, which include average quarterly filing from all existing STRs, square footage of your property, and current home value.

This letter serves as the fourth notice of non-compliance from the City of San Mateo. The City estimates that the owner of the property located at, 123 Main Street, owes the following amounts in delinquent TOT, penalties, and interest, due to failure to comply with Chapter 3.12 of the City's Municipal Code (attached).

Delinquent TOT	\$«Sum_of_TOT_»
Penalties	\$«Sum_of_Pen»
Interest	\$«Sum_of_Int»
Total	\$«Sum_of_Total»

Within ten calendar days of the serving or mailing of this notice, the property owner may contact the City's Transient Occupancy Tax service provider if he/she has any questions regarding the estimated amount.

**If the property owner fails to contact the City's Transient Occupancy Tax service provider within ten calendar days of the serving or mailing of this notice, the assessed estimated amount will become final and due immediately.**

If you have questions about this notice, please contact the City's Transient Occupancy Tax service provider at (650) 443-9050 or [support@HdLgov.com](mailto:support@HdLgov.com).

We appreciate your timely attention to this matter.

Sincerely,

Ryan George  
City of San Mateo  
Transient Occupancy Tax Division

**Enclosures:**

City of San Mateo Municipal Code  
Prior notices for TOT assessments