

# *Enforcement Update*

## *Quarter 4 – FY21-22*

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**Mammoth Lakes**™  
CALIFORNIA

# Progress Updates

## Quarter Recap



Enforcement efforts have accelerated as staff has revised use of the new tool (Rentalscape). The tool is more capable than our previous monitoring system. In addition Staff has refined new tools to identify obscure listings and target zoning violators.



Team further refined enforcement work by posting initial violation on doors. Resulted in more immediate response to enforcement work and better communication. Also work was completed on electronic reporting, citation hearings and development of payment solutions.



The Team continues to focus on development of Rentalscape online platform including data refinements to improve the function of the system. Based on experience of our Team, Rentalscape is providing direct access to their development team in regular meetings.



Team was busy refining design elements of our Certified Properties program how the Town would administer the program. Layout of communication and collection as well as evaluating software solutions that will assist in managing the new process.



The Revenue team was down one staff member which required a pause of audit activity. Through the quarter, we have been in process onboarding our new employee (Crystal Demetrius) and will resumed audits in September.

# Activity Report

## Transient Occupancy Tax Enforcement Program Statistics FY21-22

### Quarter 4

	April 2022 - June 2022					
	Zoning		Revenue		Total QTR	Total YTD
Cases Opened	1		16		17	66
Actions Taken	QTR	YTD	QTR	YTD	QTR	YTD
Citations Issued	3	27	60	127	63	154
Assessments Issued	0	3	8	20	8	23
NOD Issued	1	5	9	38	10	43
Certificates of Judgement	0	0	1	4	1	4
Violation \$ Collected	\$ 6,629	\$ 10,504	\$ 72,635	\$ 328,785	\$ 79,264	\$ 339,289

Statistics	QTR	YTD	QTR	YTD
Ratio of Cases Open	6%	14%	81%	86%
Citations Issued	5%	18%	95%	82%
Revenue Collected	8%	3%	92%	97%

# Current Focus

## ***Focus on the Quarter Ahead***



Implementation of Certified Properties. This will require development of additional procedures, forms, and training for the lodging community. Anticipating the pain points and developing solutions to address.



Implementation of electronic tax return submittal and data capture. Staff is working with Deckard Technologies expanded tax collection module to provide tax return collection by property. This new module also controls electronic communication between the Town and operators.



Enhanced Audit Capabilities - Staff is starting the audit process again with electronic monitoring as the focal point. New technology will anticipate the amount of rental based on booking activity and compare to reported revenue for the month. Discrepancies will inform potential audits.



Enforcement Focus - Staff has identified trends in reporting that indicate possible under reporting of revenue. Staff is analyzing the data to identify possible audit candidates. Audits reach back three years of detail analysis, this timeframe still includes health order violations during the pandemic



Municipal code edits. Staff has identified the need to edit some municipal code language that will assist in our enforcement activity and writing of citations.