

## TOWN OF MAMMOTH LAKES

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From: Hearing Officer - Haislip Hayes, PE

Hearing Date: 1-10-24

Subject: Findings - Enforcement Case for 246 Canyon Blvd

On January 10, 2024, an administrative hearing was conducted regarding the subject case. Present at the hearing in person were Revenue Accountant Danny Earls, and Revenue Specialist Ben Manning the defendant Eileen Rains attended by phone. Danny Earls presented the facts of the case, specific to the Administrative Citations totaling \$4,500.

Mrs. Rains provided her side of the case. Mrs. Rains stated that her tenant had posted the advertisement and managed the rentals. She said she had received both citations posted on her door on the day they were placed there (4/7 and 4/26). Mrs. Rains was aware of what the citations stated and was able to speak to much of the content. She stated she had complied with the required actions listed on the citations and spoke with the Town. Mrs. Rains stated multiple times that she had contacted the Town after receiving the first citation. I quietly noted that the record in the file did not corroborate her statement and Mrs. Rains did not have any evidence to support her claim. Danny mentioned that it took the defendant until October to provide the accounting required by the citation. I advised the defendant that proof of communication with the Town would certainly influence my decision. She said that she would look through her phone records. Mrs. Rains was provided one week to provide phone records. Mrs. Rains also stated that she had sent a check to the Town for the taxes due which Danny stated had not been received. A day after the one-week period Mrs. Rains did provide a screenshot of a text message. The message provided was a response to the rental sting operation and not a response to the citation.

After an audit of the rental activity was completed, it was found that the total taxes due were only \$864.88. An enforcement charge of \$500 was assessed. The total due excluding the administrative citation is \$1,364.88. Since no proof of communication or phone records were provided, I am not willing to waive the full amount of the citations. However, considering \$4,500 in administrative citations is nearly five times the taxes due I am reducing the citations by half to \$2,250.

Haistip Hayes, P Hearing Officer