

## Spencer County Innkeeper's Tax Collection Procedure

### Collection Procedure:

1. **Innkeepers will mail or deliver taxes owed along with three (3) copies of the reporting form to the Spencer County Treasurer's office. Mailed forms must be postmarked on or before the 20th day of the month following the reporting period.** The Innkeeper will retain a copy of the form for his or her records.
2. The Treasurer's office will receive the taxes and forms and write receipts for the taxes. The Treasurer will record the postmark dates on all taxes received and notify the Spencer County Visitors Bureau, Inc. of any delinquent taxes. The treasurer will retain one (1) form and forward the remaining to the Auditor's office. Following the collection deadline, a packet will be sent to the Spencer County Visitors Bureau containing copies of all forms, along with a copy of the monthly innkeeper's check.
3. The Treasurer's office will deposit the taxes and keep a copy for their records.
4. The County Commissioners approve one county check to be distributed to the Visitors Bureau for the total amount collected minus 1% for County General Fund for processing. The stub of the check will reflect the original amount collected, minus the 1% for County General Fund, and net amount of the actual check. The Auditor will then send the county check directly to the banking institution of the Visitors Bureau for immediate deposit.
5. The Visitors Bureau will check the calculations on the individual innkeeper's tax forms for accuracy and log collections from each property on an Excel spreadsheet. The deposit amount will be recorded in the visitors bureau checkbook. copy of the form will be filed for records. The Visitors Bureau will notify the Auditor and innkeeper of any discrepancies for that month. (The forms will be checked for accuracy since they are subject to state audit.)
6. Should a discrepancy exceeding \$5 be found on any forms, an email will be sent from the Visitors Bureau to the innkeeper with the actual amount due and the difference to include on the adjustments line of the next month's tax form. The innkeeper will be instructed to attach a copy of the notification with the next month's tax form as an explanation for the adjustment.
7. The Visitors Bureau's records of individual innkeeper's tax form copies and payments will not be readily available to the public. Inquiries regarding this information will be directed to the Spencer County Treasurer's Office and/or the Spencer County Convention, Recreation and Visitor Commission.
8. Should any taxes be delinquent 30 days or more after the due date, the innkeeper will receive a letter from the Spencer County Auditor or legal counsel for the Bureau. The letter will indicate taxes are delinquent and that a 10% penalty plus 1% interest are due.
9. If after the second 30 days of delinquency there is still no response or payment from the innkeeper, the Spencer County Auditor or legal counsel will send a second letter indicating the taxes are delinquent and that a 10% penalty plus 1% interest for each additional month delinquent are due (2% at this point). The letter will inform the innkeeper that legal action may be taken if the taxes or a response are not received within 30 days.
10. If no response or payment is received after the third 30-day period (90 days total) of delinquency, the Spencer County Auditor and Visitors Bureau will determine if legal action against the innkeeper is needed. The County ordinance indicates the County and Bureau have authority to collect the taxes and the innkeeper will be responsible for any fees incurred for collecting taxes.