

From: [Erika Luebke](#)
To: [CityAttorney](#); [Courtney Hansen](#)
Cc: [Shawn Alfred](#); [Samantha Fischer](#); [Justin Nickels](#)
Subject: FW: External: RE: Dec Room Tax - Baymont Inn, Manitowoc
Date: Monday, April 24, 2023 8:19:31 AM
Attachments: [image001.png](#)
[Dec'22 Fee Dispute.pdf](#)

Good Morning!

Baymont Inn has finally sent the dispute letter for their late filing penalty from December's room tax payment. I assume this would need to go through Room Tax Commission? Please advise if you would like me to send it on to anyone else.

Thank you!



Erika Luebke | Comptroller
City of Manitowoc | Finance Dept.
City Hall | 900 Quay St. | Manitowoc WI 54220
P: 920-686-6962 | F: 920-686-6969
Email: eluebke@manitowoc.org
Website: www.manitowoc.org

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From: Brandy Adams <bAdams@sun-companies.com>
Sent: Friday, April 21, 2023 2:37 PM
To: Erika Luebke <eluebke@manitowoc.org>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

Hello! Please see attached. Thank you!

Brandy Adams

PAYROLL MANAGER/ACCOUNTING SUPERVISOR
SUN DEVELOPMENT & MGT. CORP.
badams@sun-companies.com

317-247-5500 ext 107

317-247-5551 fax

812-569-6315 cell
www.sun-companies.com

*"Do the Kindest things, in the Kindest
Way"*

From: Erika Luebke <eluebke@manitowoc.org>
Sent: Tuesday, February 7, 2023 12:29 PM
To: Brandy Adams <bAdams@sun-companies.com>; Kristin Fenn <kfenn@sun-companies.com>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

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I have never had anyone appeal the penalty since I have been here, so I will have to check on this with our Attorney's office. I will get back to you as soon as I have an answer.



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From: Brandy Adams <bAdams@sun-companies.com>
Sent: Tuesday, February 7, 2023 11:12 AM
To: Erika Luebke <eluebke@manitowoc.org>; Kristin Fenn <kfenn@sun-companies.com>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

No problem. Is there anyone who is authorized to do that?

Thank you!

Brandy Adams

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"Do the Kindest things, in the Kindest

Way"

From: Erika Luebke <eluebke@manitowoc.org>
Sent: Tuesday, February 7, 2023 12:09 PM
To: Brandy Adams <bAdams@sun-companies.com>; Kristin Fenn <kfenn@sun-companies.com>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

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I do understand it was not intentional. I simply am not authorized to waive any fees or penalties that are in our ordinances. 😞



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From: Brandy Adams <bAdams@sun-companies.com>
Sent: Tuesday, February 7, 2023 10:28 AM
To: Erika Luebke <eluebke@manitowoc.org>; Kristin Fenn <kfenn@sun-companies.com>
Cc: Samantha Fischer <sfischer@manitowoc.org>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

Thank you for the response Erika. I'm sure you are right, because I've mailed them out when I'm done with the other taxes that are due on the 20th for the other states, I just didn't do it this time because I had a handful from other states that weren't due until the 31st so I mailed them all at one time. If you look at the check date we processed it on 1/17/23, which means we had them done long before it was due.

I'm taking note of what you are saying below and we won't wait anymore, but I can assure you that

when we processed taxes for this hotel many years ago (2004 – until another company managed it) my boss would always wait until the due date to mail these and we didn't have any issues. No other states have this rule and we are in NJ, WI, IN, IL, MS, and GA. I say that to let you know this was truly NOT intentional. We don't like to pay our taxes late 😞

I appreciate you taking the time to inform us of this and we will not do this again.

Have a great day!

Brandy Adams

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"Do the Kindest things, in the Kindest

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From: Erika Luebke <eluebke@manitowoc.org>

Sent: Tuesday, February 7, 2023 10:40 AM

To: Brandy Adams <bAdams@sun-companies.com>; Kristin Fenn <kfenn@sun-companies.com>

Cc: Samantha Fischer <sfischer@manitowoc.org>

Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

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I'm not sure how other states handle it. As an FYI, I just looked back all the way through 2018 and besides the two times in 2020, we only ever received your payment "late" twice... once on the 1st and once on the 3rd, both times being right after a weekend so we didn't consider it late. Typically we receive your payment between the 20th and the 25th and only a few times was it later than that. So the reason you've never run into this with us before is because you haven't been late before (other than those two times in 2020).

Erika Luebke | Comptroller
City of Manitowoc | Finance Dept.



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From: Brandy Adams <bAdams@sun-companies.com>
Sent: Tuesday, February 7, 2023 8:08 AM
To: Erika Luebke <eluebke@manitowoc.org>; Kristin Fenn <kfenn@sun-companies.com>
Cc: Samantha Fischer <sfischer@manitowoc.org>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

I understand moving forward but, we've not ever ran into this issue with any state. The payment being post marked by the due date has always solidified it was paid timely. We have city taxes due on the 20th for the state of IN and we mail them on the 20th and haven't ever received a late fee. We have also done that with this payment and not received a late fee, so it is a little confusing. Thank you for your time. We will pay the late fee when we receive it. Have a great week!

Brandy Adams

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"Do the Kindest things, in the Kindest

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From: Erika Luebke <eluebke@manitowoc.org>
Sent: Monday, February 6, 2023 7:35 PM
To: Brandy Adams <bAdams@sun-companies.com>; Kristin Fenn <kfenn@sun-companies.com>
Cc: Samantha Fischer <sfischer@manitowoc.org>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

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Brandy,

I have been with the City for over six years, and for at least that amount of time Room Tax has been due to the City on or before the last day of the month following the month of collection, as stated on the Room Tax Return. Failure to file a return on time has a mandatory penalty under our ordinances and I am not authorized to reverse or waive any interest or penalties.

Please let me know if you have any other questions.



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From: Brandy Adams <bAdams@sun-companies.com>
Sent: Monday, February 6, 2023 3:43 PM
To: Erika Luebke <eluebke@manitowoc.org>; Kristin Fenn <kfenn@sun-companies.com>
Cc: Samantha Fischer <sfischer@manitowoc.org>
Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

Hi Erika! This is new to us. Any tax agency we send taxes too (we pay taxes in about 6 states) just have to be post marked by the due date. This is the first I've heard of this. We've mailed out this payment like this before and didn't have a late fee. How long has this rule been in place?

We are an "on time" filer except when COVID hit, is there any way to reverse the interest and penalty this month and I'll take note that Manitowoc tax is different than our other taxes and mail the payment by the 20th of the month?

Thank you!

Brandy Adams

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"Do the Kindest things, in the Kindest

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From: Erika Luebke <eluebke@manitowoc.org>

Sent: Monday, February 6, 2023 4:36 PM

To: Brandy Adams <bAdams@sun-companies.com>; Kristin Fenn <kfenn@sun-companies.com>

Cc: Samantha Fischer <sfischer@manitowoc.org>

Subject: RE: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

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Thank you for the information Brandy. Unfortunately, since we did not receive it by the due date, there will be some interest and penalties assessed. There will be an invoice for those sent out shortly after we receive the payment.



Erika Luebke | Comptroller

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From: Brandy Adams <bAdams@sun-companies.com>

Sent: Monday, February 6, 2023 3:32 PM

To: Kristin Fenn <kfenn@sun-companies.com>; Erika Luebke <eluebke@manitowoc.org>

Cc: Samantha Fischer <sfischer@manitowoc.org>

Subject: External: RE: Dec Room Tax - Baymont Inn, Manitowoc

This was mailed 1/30/23. Hopefully you will have this soon. Thank you!

Brandy Adams

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"Do the Kindest things, in the Kindest

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From: Kristin Fenn <kfenn@sun-companies.com>

Sent: Monday, February 6, 2023 3:49 PM

To: Erika Luebke <eluebke@manitowoc.org>; Brandy Adams <bAdams@sun-companies.com>

Cc: Samantha Fischer <sfischer@manitowoc.org>

Subject: RE: Dec Room Tax - Baymont Inn, Manitowoc

Hi Erika,

I have looped Brandy in on this email as she handles the filing and payments for these.

Brandy-Please see below.

Thank you,

Kristin Fenn

Admin/Accounting

Sun Development & Mgt. Corp.

kfenn@sun-companies.com

(P): 317-247-5500 ext 251

(F): 317-247-5551

From: Erika Luebke <eluebke@manitowoc.org>

Sent: Monday, February 6, 2023 3:16 PM

To: Kristin Fenn <kfenn@sun-companies.com>

Cc: Samantha Fischer <sfischer@manitowoc.org>

Subject: Dec Room Tax - Baymont Inn, Manitowoc

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Good Afternoon Kristin,

We have not yet received the Room Tax for December 2022 for the Baymont Inn, which was due on January 31, 2023. Can you please look into this for me?

Thank you!



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