

Friday, April 21, 2023

RE: Interest Removal December 2022 late filing

Account No.: 0004319 – Baymont Inn – 101 Maritime Dr. Manitowoc

Invoice No.: 0401069

To whom it may concern:

Hello! We are requesting the removal of the 10% interest (\$880.62) charged for our late filing for December 2022 monthly tax payment.

The Late Filing notice we received states “The City of Manitowoc ordinance 23.110(3) allows for a 10% penalty based on the comptrollers estimate of the tax due and owing the City of Manitowoc. It has been past practice to use the last 12 months of tax owing to calculate this failure to make a timely payment amount.” If you review our payment history, you will find that we have been a timely filer for the past 12 months. I believe the last time we were late was during the first couple of months of COVID.

I tried to explain to the Comptroller that when we sent the payment it was postmarked by the due date on the form and in any other State we file taxes, post marking the payment by the due date is considered paying timely. We file taxes in 6 different states and haven’t ever been charged a late fee for sending the tax payment on the actual due date. This was an honest mistake and we truly thought we were filing timely.

This type of large fee seems acceptable for a company that has abused paying taxes late. We ask that you reconsider charging such a large fee for an honest mistake, which isn’t normal for us.

Thank you very much for this consideration.

Cordially,



Brandy Adams

812-569-6315

badams@sun-companies.com



# CITY OF MANITOWOC

WISCONSIN, USA

[www.manitowoc.org](http://www.manitowoc.org)

**FAXED**

February 13, 2022

Sun Development  
ATTN: Kristen Fenn  
5701 PROGRESS RD  
INDIANAPOLIS, IN 46241

RE: Late Filing

Dear Hotel Owner,

It has come to my attention that your December room tax, due January 31st, was received by the City of Manitowoc Treasury on February 13th. The City of Manitowoc has a specific ordinance regarding Room Tax penalties and forfeitures for late filing, which I have enclosed.

The ordinance allows the City of Manitowoc to collect a late filing penalty of \$25 as indicated in 23.150(1)(a). In addition, the City of Manitowoc, pursuant to 23.110(4), can collect interest of 1% per month on the tax owing. The City of Manitowoc ordinance 23.110(3) also allows for a 10% penalty based on my estimate of the tax due and owing the City of Manitowoc. It has been past practice to use the last 12 months of tax owing to calculate this failure to make a timely payment amount.

An invoice has been included itemizing the penalties you owe.

In addition to the flat fee, interest, and penalty, the ordinance 23.150(2)(b) allows the City of Manitowoc to collect a forfeiture of 25%, not to exceed \$5,000 of the room tax due from last year. This penalty will only be assessed if the other penalty fees are not paid timely.

Please have your payment to the City Treasurer by February 27, 2023. If the payment is not made timely the ordinance regarding the 25% forfeiture will be assessed.

Sincerely,

Erika Luebke  
Comptroller



DATE	INVOICE NO
2/13/2023	0401069

<b>BILL TO</b>
MANITOWOC LODGING ASSOCIATES LLP SUN DEVELOPMENT 5701 PROGRESS RD INDIANAPOLIS, IN 46241

DUE DATE
2/27/2023

DESCRIPTION	QUANTITY	EFFECTIVE RATE	AMOUNT	DISCOUNT	CREDIT	BALANCE
PREVIOUS OUTSTANDING BALANCE						0.00
<b>ROOM TAX LATE FILING PENALTY:</b>						
23.150(1)(a) LATE FILING PENALTY	1.00	25.00	25.00	0.00	0.00	25.00
23.110(4) UNPAID TAX INTEREST 1% OF TAX OWING	1.00	38.04	38.04	0.00	0.00	38.04
23.110(3) FAILURE TO FILE TIMELY 10% OF MONTHLY AVG ESTIMATE	1.00	880.62	880.62	0.00	0.00	880.62
<b>INVOICE TOTAL:</b>			<b>943.66</b>	<b>0.00</b>	<b>0.00</b>	<b>943.66</b>

PLEASE DETACH BOTTOM PORTION & REMIT WITH YOUR PAYMENT

For questions please contact us at (920) 686-6960

Customer Name: MANITOWOC LODGING ASSOCIATES LLP  
 Customer No: 049497  
 Account No: 0004319 - BAYMONT INN - 101 MARITIME DR. MANITOWO

DUE DATE	INVOICE NO
2/27/2023	0401069



**Please remit payment by the due date to:**

City of Manitowoc  
 900 Quay St.  
 Manitowoc, WI 54220-4543

Invoice Total: 943.66  
 Discounts: 0.00  
 Credit Applied: 0.00  
 Ending Balance: 943.66

**INVOICE BALANCE: \$943.66**  
**AMOUNT PAID: \_\_\_\_\_**

## 23.150 Penalties and Forfeitures.

### (1) Penalties.

(a) Late Filing Penalty. Any person filing a delinquent return hereunder shall be subject to a \$25.00 late filing penalty.

**(2) Forfeitures.** In addition to any interest or penalty otherwise provided for herein, any person subject to the room tax imposed by this chapter who:

(a) Fails to comply with a request to inspect and audit the person's financial records under MMC 23.110(2) shall be subject to a forfeiture not to exceed five percent of the tax for period covered by the request for inspection and audit.

(b) Fails to pay any tax hereunder when due, fails to file a timely return, or files a false or fraudulent return with intent to defeat or evade part or all of the tax imposed by this chapter shall be subject to a forfeiture not to exceed 25 percent of the room tax due for previous year or \$5,000, whichever is less.

(c) Violates MMC 23.130(2) or any other provision of this room tax chapter shall be subject to a forfeiture of not less than \$100.00 nor more than \$500.00.

**(3) Separate Offense.** Each day a violation subject to forfeiture under subsection (2) of this section continues shall be deemed to constitute a separate offense.

[Prior code § 23.15]

---

The Manitowoc Municipal Code is current through Ordinance 22-981, passed November 21, 2022.

Disclaimer: The City Clerk's office has the official version of the Manitowoc Municipal Code. Users should contact the City Clerk's office for ordinances passed subsequent to the ordinance cited above.

**Code Renumbering:** The City of Manitowoc reformatted their code in 2011. If you are looking for the text of an ordinance under the previous numbering system, please look to the [cross-reference table](#).

City Website: <https://www.manitowoc.org/>

City Telephone: (920) 686-6950

[Code Publishing Company](#)

## 23.110 Payment of Tax.

**(1) With Return.** The room tax due for any month shall be filed with the tax return for that month.

**(2) Audit.** The Finance Director, may, by office audit, determine the tax required to be paid to the City or the refund due any person under this chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Finance Director's possession. One or more such office audit determination may be made of the amount due for any monthly period or periods.

The Finance Director may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Finance Director's possession, the records, memoranda and property of that person or of another person. Nothing herein shall permit the Finance Director from making a determination of tax at any time.

**(3) Failure to File Return.** If any person required to file a return fails to file a monthly return, the Finance Director shall make an estimate of the tax due for such month. Such estimate shall be based on any information available to the Finance Director. On the basis of this estimate, the Finance Director shall compute and determine the amount to be paid to the City and shall add to such sum the penalty in the amount of 10 percent thereof.

**(4) Unpaid Taxes.** All unpaid taxes under this chapter shall bear interest at the rate of one percent per month from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Finance Director. Any extension of time within which to file a return shall not operate to extend the due date of the return for purposes of the interest computation hereunder.

[Prior code § 23.11]

---

The Manitowoc Municipal Code is current through Ordinance 22-981, passed November 21, 2022.

Disclaimer: The City Clerk's office has the official version of the Manitowoc Municipal Code. Users should contact the City Clerk's office for ordinances passed subsequent to the ordinance cited above.

**Code Renumbering:** The City of Manitowoc reformatted their code in 2011. If you are looking for the text of an ordinance under the previous numbering system, please look to the [cross-reference table](#).

City Website: <https://www.manitowoc.org/>

City Telephone: (920) 686-6950