CITY OF SAN ANTONIO
FINANCE DEPARTMENT
P.O. BOX 839975
SAN ANTONIO, TX 78283

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RG LEE INVESTMENTS LLC
PO BOX 6685
SAN ANTONIO, TX 78209-0685

December 2, 2021

RE: Notice of Tax Compliance Violation at 1315 Willow, San Antonio, TX (Customer # HOT-005023)

Dear RG LEE INVESTMENTS LLC:

This letter is to notify you of delinquent payments or reports on your Hotel Occupancy Tax account.

Your Short-Term Rental ("STR") property has been permitted by the Development Services Department. According to the records of the Revenue Collections Division of the Finance Department, you are operating a STR and have not paid the appropriate Hotel Occupancy Taxes timely.

Operators of STR are subject to state and local laws regulating tourist accommodation taxes, also known as Hotel Occupancy Taxes. Under these laws you are obligated to charge, collect and remit these taxes for all accommodation rentals under 30 days.

We understand that during the pandemic, it may have been difficult to operate your hotel or to remit the hotel occupancy tax. Now that the economy is recovering, the City of San Antonio will be enforcing compliance with the laws to collect all outstanding and delinquent hotel occupancy tax for past activity.

A person owning, managing, or controlling any STR is required report Hotel Occupancy Tax monthly, even if there are no taxable room receipts. A report must be filed each month which shows "0" taxable room receipts if there are none. Failure to report timely will result in penalty and interest charges, even if there are no taxable room receipts. Please review your records for compliance with the applicable laws.

The Hotel Occupancy Tax remittance can be submitted through the Short-Term Rental Registration and HOT payment portal online. The payment portal may be accessed at: https://sanantonio.gov/Finance. Choose the "SHORT TERM RENTALS" box on the page to locate the portal. Filing is required on or before the last day of the calendar month following the reporting period to avoid penalty and interest.

Failure to timely pay any applicable Hotel Occupancy Tax will result in the revocation of your permit to operate a STR. The City may also initiate court proceedings to collect the delinquent taxes. The City will evaluate requests for payment arrangements if submitted in writing via email or mail to the addresses below.

If you have questions regarding the process for reporting and remitting your Hotel Occupancy Taxes, please feel free to contact the Revenue Collections Division of the Finance Department by phone at 210.207.8667 or via email at hotelmonthlyreport@sanantonio.gov.

Respectfully,

City of San Antonio
Finance Department