

## SNOWSHOE RESORT COMMUNITY DISTRICT

### Amended Administrative Resolution Governing the Collection and Reporting of the Resort Service Fee

Be it resolved by the Board of Directors of the Snowshoe Resort Community District, a duly created resort area district within Pocahontas County, West Virginia that pursuant to W.V. Code, §7-25-12, the Board did, on the 27th day of April 2018, by virtue of its unanimous vote, resolve to provide for, impose, and authorize the implementation of a Resort Service Fee within the geographical boundaries of the Snowshoe Resort Community District effective August 1, 2018.

That pursuant to W.V. Code §7-24-13, the Snowshoe Resort Community District Board of Directors is mandated and required to adopt, prior to July 1, 2018, an Administrative Resolution governing the collection and reporting of the Resort Service Fee.

This Administrative Resolution may, by statute, be amended at any time as may be necessary to effectively administer the Resort Service Fee.

Accordingly, the Board does resolve that:

- 1) Resort Service Fees collected by any and all persons or entities subject to the payment of such fee within the Snowshoe Resort Community District shall be remitted to the Snowshoe Resort Community District monthly on or before the 20th day of the succeeding month.

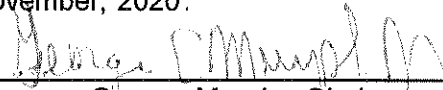
[Due to the inclusion of "lodging" as a service subject to the Resort Service Fee and the fact that numerous unit owners attend to and manage rentals of their units either personally or through companies or entities outside of the Resort Community District the words "all businesses" were deleted from paragraphs 1, 2, and 3 hereof and the words "any and all person or entities subject to the payment of such fee" are inserted by amendment pursuant to WV Code, §7-24-13.]

- 2) Any and all persons or entities subject to the payment of such fee within the Snowshoe Resort Community District Treasurer; the Snowshoe Resort Community District Treasurer is directed to serve as the officer responsible for collecting and accounting for the Resort Service Fee receipts; the Snowshoe Resort Community District Treasurer shall create and promulgate any and all documents and forms for reporting and payment of the Resort Service Fee including, but not limited to, an annual return which shall set forth all collections and payments for any and all person or entities subject to the payment of such fee within the Snowshoe Resort Community District.
- 3) Resort Service Fees shall be remitted by any and all persons or entitled subject to the payment of such fee within the District either electronically or by mail postmarked on or before the 20th day of the succeeding month, addressed to "Snowshoe Resort Community District, Attn: Treasurer, P.O. Box 377, Snowshoe, W, 26209, or in person to the District Administrative Offices located at 11 Seneca Building Street, Snowshoe, WI/ 26209.

[By unanimous vote of the Board of Directors on September 11, 2020, "lodging" was added to the Resort Service fee. As a result of such amendment to the Resort Service Fee Resolution and for the convenience and assistance to payors the language "electronically or" is added to paragraph 3 above by amendment pursuant to W.Va. Code, §7-24-13.)

- 4) The following penalties, interest, late fees and liens shall be imposed for failure to remit Resort User Fees when due; a one-time late fee of thirty dollars (\$30.00) shall be assessed for failure to report any Resort Service Fee when required hereunder; the delinquent Resort Service Fees shall bear interest at the rate of one percent (1%) per calendar month, for any delinquent month [twelve percent (12%) per annum]. Any assessed interest (one percent (1%) per month), shall apply on the first day of the month after which month the payment was due and continue to accrue until full payment of all fees, penalties and interest is made. The Treasurer may also establish additional rules and regulations setting forth the methods of procedures to be used in the enforcement of the reporting and payment of Resort Service Fees due and shall present such rules and regulations for approval by the Snowshoe Resort Community District Board.
- 5) The Treasurer shall also be authorized and encouraged to report to the Snowshoe Resort Community District Board and to propose clarification, specifically in the categories of goods and services that are subject to the Resort Service Fees under the Snowshoe Resort Community District resolution authorizing the Resort Service Fee and consistent with the language of VW Code, §7-25-3(q);
- 6) The Treasurer is authorized to implement such administrative procedures as the Treasurer deems necessary for the efficient and effective administration of the Resort Service Fee.

The foregoing Amended Resolution was adopted upon the affirmative vote of at least six members of the Snowshoe Resort Community District Board of Directors which constitutes a majority thereof, this the 13th day of November, 2020.

  
George Murphy, Chair

Teste:   
David Dragan, Secretary