

Snowshoe Resort Community District

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 WV 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.

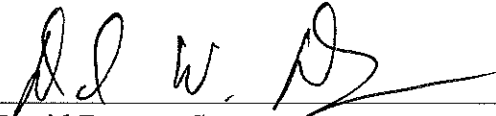
Accordingly, the Board does resolve that:

- 1) Resort Service Fees collected by all businesses 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.
- 2) All businesses within the Snowshoe Resort Community District shall remit all Resort Service Fees collected to 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 each business within the Snowshoe Resort Community District.
- 3) Resort Service Fees shall be remitted by all businesses within the District either 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, WV, 26209, or in person to the District Administrative Offices located at 11 Seneca Building Street, Snowshoe, WV 26209.

- 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; and 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 Fee under the Snowshoe Resort Community District resolution authorizing the Resort Service Fee and consistent with the language of WV 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 resolution was adopted upon the affirmative vote of six members of the Snowshoe Resort Community District Board of Directors and constitutes a majority thereof, this 29th day of June 2018.


Frank DeBerry, Chair

teste: 
David Dragan, Secretary