

## Revenue Monitoring Audit Report



**A Report to the Galveston  
City Council**

# Hotel Occupancy Tax Revenue Monitoring Audit Report

September 17, 2015

**Mayor**  
James Yarbrough

**Council Members**  
Tarris Woods  
Dr. Craig Brown  
Ralph McMorris  
Norman Pappous  
Terrilyn Tarlton  
Carolyn Sunseri

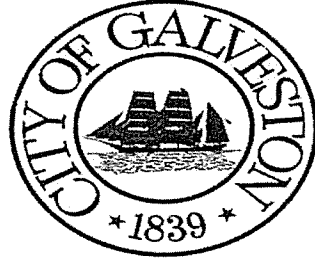


**Office of the City Auditor**

**City Auditor**  
Glenn L. Bulgherini, CPA

## Report Summary

The City Auditor estimates the City of Galveston is owed \$41,326.76 for Hotel Occupancy Tax and penalties for the property located at 3 Colony Park Circle. The City Auditor recommends that this report be forwarded to the Director of Finance for collection and consideration of additional penalties described in Section 33-91(b) of the City of Galveston code.



**HOTEL OCCUPANCY TAX REVENUE MONITORING  
3 COLONY PARK AUDIT REPORT**

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**AUDIT TEAM**

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**City of Galveston**  
**Hotel Occupancy Tax Audit - 3 Colony Park Circle**  
**City Auditor Executive Summary**

September 17, 2015

**BACKGROUND**

The City of Galveston levies a Hotel Occupancy Tax (HOT) of nine percent (9%) on qualified room stays costing more than two dollars per night. Hotels are defined in Article III Section 33-86 of the City of Galveston Code as any building or buildings, in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses or other buildings where rooms are furnished for a consideration, but shall not be defined so as to include hospitals, sanitariums or nursing homes. The Hotel Occupancy Tax Collection Report is remitted to the City of Galveston in the following month after collections (i.e. Collections for the month of October are reported and remitted to the City of Galveston in the month of November).

The City of Galveston's Legal Department plays a supporting role in offering advice and filing City of Galveston claims against delinquent establishments. The Office of the City Auditor conducts regular Hotel Occupancy Tax Audits to help ensure compliance.

**OBJECTIVES, SCOPE AND METHODOLOGY**

The Hotel Occupancy Tax Revenue Recognition Audit was conducted as part of the Office of the City Auditor's Fiscal Year (FY) 2013-2014 Strategic Audit Plan presented to the Mayor and City Council.

**Objectives**

The objectives of the audit were to determine whether 3 Colony Park Circle is reporting and remitting the correct hotel occupancy tax revenue to the City of Galveston Finance Department in accordance with applicable city and state laws.

**Scope**

The audit scope included documentation from September 2011 through August 2015 for 3 Colony Park Circle. The geographical scope is the City of Galveston's jurisdiction.

**Methodology**

To accomplish our Audit Objectives we performed the following steps:

- Reviewed applicable laws and regulations.
- Reviewed documentation from the City's Finance Department.
- Interviewed hotel owners, operators and managers.
- Reviewed financial documentation received from hotels in close geographic location to the auditee.

**City of Galveston**  
**Hotel Occupancy Tax Audit - 3 Colony Park Circle**  
**City Auditor Executive Summary**

**AUDIT RESULTS**

The owners of 3 Colony Park Circle did not respond to the City Auditor's request for information and documentation. Therefore, the City Auditor's Office has performed procedures to estimate the hotel occupancy tax due to the City of Galveston from the owners of 3 Colony Park Circle. Overall, we identified approximately \$41,326.76 in HOT Revenue deficiencies owed to the City of Galveston.

Refer to the exams attached for detailed information.

**RECOMMENDATIONS**

The City Auditor recommends that this report be forwarded to the Director of Finance of the City of Galveston for collection of \$41,326.76 and that in addition to the \$41,326.76 the Director of Finance assess the \$500.00 per day per offense penalty as described in Section 33-91(b) of the City of Galveston Code.

**3 COLONY PARK CIRCLE**  
**TOTALS OF ADDITIONAL HOTEL OCCUPANCY TAX AND PENALTIES DUE**  
**EXAM 1**

(1) DATE OF TAXPAYER (HOTEL) COLLECTIONS	(2) TOTAL OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON	(3) TOTAL OF ADDITIONAL PENALTIES DUE FROM FAILURE TO PAY THE TAX BY THE DUE DATE	(4) TOTAL INTEREST ON DELINQUENT TAX NOT PAID 60 DAYS FROM THE DUE DATE	(5) TOTAL OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON AND TOTAL OF ADDITIONAL PENALTIES AND INTEREST DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE
September 2011	\$ 648.00	\$ 97.20	\$ 5.40	\$ 750.60
October 2011	\$ 648.00	\$ 97.20	\$ 10.80	\$ 756.00
November 2011	\$ 648.00	\$ 97.20	\$ 16.20	\$ 761.40
December 2011	\$ 648.00	\$ 97.20	\$ 21.60	\$ 766.80
January 2012	\$ 648.00	\$ 97.20	\$ 27.00	\$ 772.20
February 2012	\$ 648.00	\$ 97.20	\$ 32.40	\$ 777.60
March 2012	\$ 648.00	\$ 97.20	\$ 37.80	\$ 783.00
April 2012	\$ 648.00	\$ 97.20	\$ 43.20	\$ 788.40
May 2012	\$ 648.00	\$ 97.20	\$ 48.60	\$ 793.80
June 2012	\$ 648.00	\$ 97.20	\$ 54.00	\$ 799.20
July 2012	\$ 648.00	\$ 97.20	\$ 59.40	\$ 804.60
August 2012	\$ 648.00	\$ 97.20	\$ 64.80	\$ 810.00
September 2012	\$ 648.00	\$ 97.20	\$ 70.20	\$ 815.40
October 2012	\$ 648.00	\$ 97.20	\$ 75.60	\$ 820.80
November 2012	\$ 648.00	\$ 97.20	\$ 81.00	\$ 826.20
December 2012	\$ 648.00	\$ 97.20	\$ 86.40	\$ 831.60
January 2013	\$ 648.00	\$ 97.20	\$ 91.80	\$ 837.00
February 2013	\$ 648.00	\$ 97.20	\$ 97.20	\$ 842.40
March 2013	\$ 648.00	\$ 97.20	\$ 102.60	\$ 847.80
April 2013	\$ 648.00	\$ 97.20	\$ 108.00	\$ 853.20
May 2013	\$ 648.00	\$ 97.20	\$ 113.40	\$ 858.60
June 2013	\$ 648.00	\$ 97.20	\$ 118.80	\$ 864.00
July 2013	\$ 648.00	\$ 97.20	\$ 124.20	\$ 869.40
August 2013	\$ 648.00	\$ 97.20	\$ 129.59	\$ 874.79
September 2013	\$ 648.00	\$ 97.20	\$ 134.99	\$ 880.19

**3 COLONY PARK CIRCLE**  
**TOTALS OF ADDITIONAL HOTEL OCCUPANCY TAX AND PENALTIES DUE**  
**EXAM 1**

(1)	(2)	(3)	(4)	(5)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	TOTAL OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON	TOTAL OF ADDITIONAL PENALTIES DUE FROM FAILURE TO PAY THE TAX BY THE DUE DATE	TOTAL INTEREST ON DELINQUENT TAX NOT PAID 60 DAYS FROM THE DUE DATE	TOTAL OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON AND TOTAL OF ADDITIONAL PENALTIES AND INTEREST DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE
October 2013	\$ 648.00	\$ 97.20	\$ 140.39	\$ 885.59
November 2013	\$ 648.00	\$ 97.20	\$ 145.79	\$ 890.99
December 2013	\$ 648.00	\$ 97.20	\$ 151.19	\$ 896.39
January 2014	\$ 648.00	\$ 97.20	\$ 156.59	\$ 901.79
February 2014	\$ 648.00	\$ 97.20	\$ 161.99	\$ 907.19
March 2014	\$ 648.00	\$ 97.20	\$ 167.39	\$ 912.59
April 2014	\$ 648.00	\$ 97.20	\$ 172.79	\$ 917.99
May 2014	\$ 648.00	\$ 97.20	\$ 178.19	\$ 923.39
June 2014	\$ 648.00	\$ 97.20	\$ 183.59	\$ 928.79
July 2014	\$ 648.00	\$ 97.20	\$ 188.99	\$ 934.19
August 2014	\$ 648.00	\$ 97.20	\$ 194.39	\$ 939.59
September 2014	\$ 648.00	\$ 97.20	\$ 199.79	\$ 944.99
October 2014	\$ 648.00	\$ 97.20	\$ 205.19	\$ 950.39
November 2014	\$ 648.00	\$ 97.20	\$ 210.59	\$ 955.79
December 2014	\$ 648.00	\$ 97.20	\$ 215.99	\$ 961.19
January 2015	\$ 598.00	\$ 89.70	\$ 220.97	\$ 908.67
February 2015	\$ 544.94	\$ 81.74	\$ 225.52	\$ 852.20
March 2015	\$ 648.00	\$ 97.20	\$ 230.92	\$ 976.12
April 2015	\$ 648.00	\$ 97.20	\$ 236.32	\$ 981.52
May 2015	\$ 648.00	\$ 97.20	\$ 241.71	\$ 986.91
June 2015	\$ 648.00	\$ 97.20	\$ 247.11	\$ 992.31
July 2015	\$ 648.00	\$ 64.80	\$ -	\$ 712.80
August 2015	\$ 648.00	\$ 32.40	\$ -	\$ 680.40
<b>TOTALS</b>	\$ 30,950.94	\$ 4,545.44	\$ 5,830.38	\$ 41,326.76

3 COLONY PARK CIRCLE				
TOTALS OF ADDITIONAL HOTEL OCCUPANCY TAX AND PENALTIES DUE				
EXAM 1				
(1)	(2)	(3)	(4)	(5)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	TOTAL OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON	TOTAL OF ADDITIONAL PENALTIES DUE FROM FAILURE TO PAY THE TAX BY THE DUE DATE	TOTAL INTEREST ON DELIQUENT TAX NOT PAID 60 DAYS FROM THE DUE DATE	TOTAL OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON AND TOTAL OF ADDITIONAL PENALTIES AND INTEREST DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE
Column 1:	This Column indicates the Month and Year for Possible Taxpayer COLLECTIONS of Hotel Occupancy Tax.			
Column 2:	This Column indicated the Additional Hotel Occupancy Tax Due to the City of Galveston Calculated in Exam 2.			
	These Amounts are Carried Forward from Exam 2.			
Column 3:	This Column indicates the Total Amount of Penalties Due for Failure to pay the Tax by the Due Date Calculated in Exam 3. These amounts are Carried Forward from Exam 3.			
Column 4:	This Column indicates the Interest due on the Additional Hotel Occupancy Tax due to the City of Galveston in Exam 4. These Amounts are Carried Forward from Exam 4.			
Column 5:	This Column indicates the Total Amount of Additional Hotel Occupancy Tax Due and the Total Amount of Additional Penalties and Interest Due for the Failure to Pay the Hotel Occupancy Tax to the City of Galveston. (Column 2 + Column 3 + Column 4).			

**3 COLONY PARK CIRCLE  
CALCULATION OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON FROM GROSS RECEIPTS  
EXAM 2**

(1) DATE OF TAXPAYER (HOTEL) COLLECTIONS	(2) ESTIMATED GROSS RECEIPTS	(3) CITY OF GALVESTON MUNICIPAL HOTEL OCCUPANCY TAX RATE	(4) ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON GROSS RECEIPTS	(5) TAX PAID BY THE TAXPAYER (HOTEL) TO THE CITY OF GALVESTON	(6) HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON FROM GROSS RECEIPTS
September 2011	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
October 2011	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
November 2011	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
December 2011	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
January 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
February 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
March 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
April 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
May 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
June 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
July 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
August 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
September 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
October 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
November 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
December 2012	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
January 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
February 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
March 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
April 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
May 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
June 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
July 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
August 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
September 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
October 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00



**3 COLONY PARK CIRCLE**  
**CALCULATION OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON FROM GROSS RECEIPTS**  
**EXAM 2**

(1)	(2)	(3)	(4)	(5)	(6)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ESTIMATED GROSS RECEIPTS	CITY OF GALVESTON MUNICIPAL HOTEL OCCUPANCY TAX RATE	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON GROSS RECEIPTS	TAX PAID BY THE TAXPAYER (HOTEL) TO THE CITY OF GALVESTON	HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON FROM GROSS RECEIPTS
November 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
December 2013	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
January 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
February 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
March 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
April 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
May 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
June 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
July 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
August 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
September 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
October 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
November 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
December 2014	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
January 2015	\$ 7,200.00	9%	\$ 648.00	\$ 50.00	\$ 598.00
February 2015	\$ 7,200.00	9%	\$ 648.00	\$ 103.06	\$ 544.94
March 2015	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
April 2015	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
May 2015	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
June 2015	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
July 2015	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
August 2015	\$ 7,200.00	9%	\$ 648.00	\$ -	\$ 648.00
<b>TOTALS</b>	\$ 345,600.00		\$ 31,104.00	\$ 153.06	\$ 30,950.94

3 COLONY PARK CIRCLE					
CALCULATION OF ADDITIONAL HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON FROM GROSS RECEIPTS					
EXAM 2					
(1)	(2)	(3)	(4)	(5)	(4) - (5)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ESTIMATED GROSS RECEIPTS	CITY OF GALVESTON MUNICIPAL HOTEL OCCUPANCY TAX RATE	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON GROSS RECEIPTS	TAX PAID BY THE TAXPAYER (HOTEL) TO THE CITY OF GALVESTON	HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON FROM GROSS RECEIPTS
	Column 1: This Column indicates the Month and Year for Possible Taxpayer COLLECTIONS of Hotel Occupancy Tax.				
	Column 2: This Column is the Total Estimated Gross Revenues Received from the Occupancy of the House Based upon interviews with Neighboring Residences.				
	The Total Estimated Gross Revenues are Based upon a 63.4146% Occupancy Rate or 18 Days per Month at \$400 per day.				
	Column 3: This Column is the City of Galveston Hotel Occupancy Tax Rate of 9% Upon the Cost of Occupancy of any Room or Space Furnished by any Hotel where such Cost of Occupancy is at the Rate of Two Dollars (\$2.00) or More per Day. The State of Texas Hotel Occupancy Tax Rate is 6% of Gross Hotel Receipts. Both Should be Charged at the Same Time to Hotel Patrons which Totals 15%. Hotels (Taxpayers) send the 9% to the City of Galveston and the 6% Due to the State of Texas is Remitted directly to the State Comptroller's Office.				
	Column 4: This Column is the Hotel Occupancy Tax that should have been Collected by the Taxpayer (Hotel). (Column 2 x Column 3). The Auditor allocated payments received from the Taxpayer for January 2015 and February 2015 equally amounting 3 different properties due to insufficient information at the date of this report.				
	Column 5: This Column is the Actual Hotel Occupancy Tax paid by the Taxpayer (Hotel) to the City of Galveston.				
	Column 6: This Column indicates the Hotel Occupancy Tax Due to the City of Galveston from the Taxpayer (Hotel). (Column 4 - Column 5). These amounts are forwarded to Exam 1 and Carried Back to Exam 3.				

**3 COLONY PARK CIRCLE  
CALCULATION OF PENALTIES DUE PURSUANT TO ARTICLE III SECTION 33-91 OF THE CITY OF GALVESTON CODE  
EXAM 3**

(1)	(2)	(2) x 5%	(4)	(2) x 5%	(5)	(3) + (4) + (5)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX WITHIN (30) THIRTY DAYS FROM THE DATE THE TAX WAS DUE	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX WITHIN (60) SIXTY DAYS FROM THE DATE THE TAX WAS DUE	TOTAL PENALTIES DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE	
September 2011	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
October 2011	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
November 2011	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
December 2011	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
January 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
February 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
March 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
April 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
May 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
June 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
July 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
August 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
September 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
October 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
November 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
December 2012	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
January 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
February 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
March 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
April 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
May 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
June 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
July 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
August 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
September 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	
October 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20	

**3 COLONY PARK CIRCLE  
CALCULATION OF PENALTIES DUE PURSUANT TO ARTICLE III SECTION 33-91 OF THE CITY OF GALVESTON CODE  
EXAM 3**

(1)	(2)	(2) x 5%	(4)	(5)	(3) + (4) + (5)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX WITHIN (30) THIRTY DAYS FROM THE DATE THE TAX WAS DUE	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX WITHIN (60) SIXTY DAYS FROM THE DATE THE TAX WAS DUE	TOTAL PENALTIES DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE
November 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
December 2013	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
January 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
February 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
March 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
April 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
May 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
June 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
July 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
August 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
September 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
October 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
November 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
December 2014	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
January 2015	\$ 598.00	\$ 29.90	\$ 29.90	\$ 29.90	\$ 89.70
February 2015	\$ 544.94	\$ 27.25	\$ 27.25	\$ 27.25	\$ 81.74
March 2015	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
April 2015	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
May 2015	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
June 2015	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
July 2015	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
August 2015	\$ 648.00	\$ 32.40	\$ 32.40	\$ 32.40	\$ 97.20
<b>TOTALS</b>	\$ 30,950.94	\$ 1,547.55	\$ 1,515.15	\$ 1,482.75	\$ 4,545.44

**3 COLONY PARK CIRCLE**

**CALCULATION OF PENALTIES DUE PURSUANT TO ARTICLE III SECTION 33-91 OF THE CITY OF GALVESTON CODE**

**EXAM 3**

(1)	(2)	(2) x 5%	(2) x 5%	(2) x 5%	(3) + (4) + (5)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX WITHIN (30) THIRTY DAYS FROM THE DATE THE TAX WAS DUE	5% PENALTY OF THE ADDITIONAL TAX DUE FOR FAILURE TO PAY THE TAX WITHIN (60) SIXTY DAYS FROM THE DATE THE TAX WAS DUE	TOTAL PENALTIES DUE FOR FAILURE TO PAY THE TAX BY THE DUE DATE
Column 1:	This Column indicates the Month and Year for Possible Taxpayer COLLECTIONS of Hotel Occupancy Tax.				
Column 2:	This Column indicates The Additional Hotel Occupancy Tax Due to the City of Galveston Calculated in Exam 2. These Amounts are Carried Back from Exam 2.				
Column 3:	This Column indicates the 5% Penalty of the Additional Tax Due for Failure to Pay the Tax by the Due Date. (Column 2 x 5%).				
Column 4:	This Column indicates the 5% Penalty of the Additional Tax Due for Failure to Pay the Tax Within (30) Thirty Days from the Date the Tax was Due. (Column 3 x 5%).				
Column 5:	This Column indicates the 5% Penalty of the Additional Tax Due for Failure to Pay the Tax Within (60) Sixty Days from the Date the Tax was Due. (Column 4 x 5%).				
Column 6:	This Column indicates the Total Amount of Penalties Due for Failure to Pay the HOT Tax. (Column 3 + Column 4 + Column 5). Carried Forward to Exam 1.				
NOTE:	An Additional Fine Not Calculated in this Examination Schedule is an Offense Punishable by a Fine Not Exceed Five Hundred Dollars (\$500.00). Each Day a Violation is Allowed to Continue Shall Constitute a Separate Offense. Article III Section 33-91.				

**3 COLONY PARK CIRCLE**

**CALCULATION OF LATE PENALTIES DUE PURSUANT TO ARTICLE III SECTION 33-91 OF THE CITY OF GALVESTON CODE**

**EXAM 4**

(1)	(2)	(3)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON	TOTAL 10% INTEREST PER ANNUM ON DELINQUENT HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON
September 2011	\$ 648.00	\$ 5.40
October 2011	\$ 648.00	\$ 10.80
November 2011	\$ 648.00	\$ 16.20
December 2011	\$ 648.00	\$ 21.60
January 2012	\$ 648.00	\$ 27.00
February 2012	\$ 648.00	\$ 32.40
March 2012	\$ 648.00	\$ 37.80
April 2012	\$ 648.00	\$ 43.20
May 2012	\$ 648.00	\$ 48.60
June 2012	\$ 648.00	\$ 54.00
July 2012	\$ 648.00	\$ 59.40
August 2012	\$ 648.00	\$ 64.80
September 2012	\$ 648.00	\$ 70.20
October 2012	\$ 648.00	\$ 75.60
November 2012	\$ 648.00	\$ 81.00
December 2012	\$ 648.00	\$ 86.40
January 2013	\$ 648.00	\$ 91.80
February 2013	\$ 648.00	\$ 97.20
March 2013	\$ 648.00	\$ 102.60
April 2013	\$ 648.00	\$ 108.00
May 2013	\$ 648.00	\$ 113.40
June 2013	\$ 648.00	\$ 118.80
July 2013	\$ 648.00	\$ 124.20
August 2013	\$ 648.00	\$ 129.59
September 2013	\$ 648.00	\$ 134.99
October 2013	\$ 648.00	\$ 140.39
November 2013	\$ 648.00	\$ 145.79
December 2013	\$ 648.00	\$ 151.19
January 2014	\$ 648.00	\$ 156.59

3 COLONY PARK CIRCLE

CALCULATION OF LATE PENALTIES DUE PURSUANT TO ARTICLE III SECTION 33-91 OF THE CITY OF GALVESTON CODE  
EXAM 4

(1)	(2)	(3)
DATE OF TAXPAYER (HOTEL) COLLECTIONS	ADDITIONAL HOTEL OCCUPANCY TAX DUE TO CITY OF GALVESTON	TOTAL 10% INTEREST PER ANNUM ON DELINQUENT HOTEL OCCUPANCY TAX DUE TO THE CITY OF GALVESTON
February 2014	\$ 648.00	\$ 161.99
March 2014	\$ 648.00	\$ 167.39
April 2014	\$ 648.00	\$ 172.79
May 2014	\$ 648.00	\$ 178.19
June 2014	\$ 648.00	\$ 183.59
July 2014	\$ 648.00	\$ 188.99
August 2014	\$ 648.00	\$ 194.39
September 2014	\$ 648.00	\$ 199.79
October 2014	\$ 648.00	\$ 205.19
November 2014	\$ 648.00	\$ 210.59
December 2014	\$ 648.00	\$ 215.99
January 2015	\$ 598.00	\$ 220.97
February 2015	\$ 544.94	\$ 225.52
March 2015	\$ 648.00	\$ 230.92
April 2015	\$ 648.00	\$ 236.32
May 2015	\$ 648.00	\$ 241.71
June 2015	\$ 648.00	\$ 247.11
July 2015	\$ 648.00	\$ -
August 2015	\$ 648.00	\$ -
<b>TOTALS</b>	\$ 30,950.94	\$ 5,830.38

Column 1: This Column indicates the Month and Year for Possible Taxpayer COLLECTIONS of Hotel Occupancy Tax.

Column 2: This Column indicates Additional Hotel Occupancy Tax Due to the City of Galveston Calculated in Exam 2. These Amounts are Carried Back from Exam 2

Column 3: This Column indicates the total interest due on unpaid Hotel Occupancy Tax. The City of Galveston code states that Delinquent Tax shall draw interest at the rate of ten (10) percent per annum beginning sixty (60) days from the date the tax was due. The Interest is calculated thru the date of this report.