

**HOTEL/MOTEL TAX REVIEW
SEWICKLEY COUNTRY INN
FOR THE PERIOD
DECEMBER 1, 1999 TO MARCH 31, 2001**

October 4, 2001

June 20, 2001

The Honorable John Weinstein
Allegheny County Treasurer
County of Allegheny
106 County Courthouse
Pittsburgh, PA 15219

Dear Mr. Weinstein:

In accordance with 16 P.S. Sections 4970.2 and 3061 providing for a Hotel Room Rental Tax, Allegheny County's Hotel Room Rental Tax Ordinance and the Allegheny County Treasurer's Office Promulgations of Regulations, we have performed certain procedures we consider necessary to assist the Treasurer's Office in determining the accuracy of Hotel Room Rental Tax remittances made by the Sewickley Country Inn for the period December 1, 1999 through March 31, 2001.

In performing our review, it came to our attention the Sewickley Country Inn was claiming permanent resident exemptions based on a monthly guarantee, not on actual continuous uninterrupted occupancy. The Hotel Room Rental Tax Regulation 102 states "the status of a permanent resident only continues so long as the occupancy or right of occupancy continues uninterrupted."

Hotel Location:	Sewickley Country Inn 801 Ohio River Boulevard Sewickley, PA 15143 Municipality: Sewickley
Period (Note 1)	12/1/99 through 3/31/01
Amount of Tax Due for the Period	\$94,702.09
Amount of Tax Remitted for the Period	<u>\$76,744.11</u>
Amount of Tax Due	\$17,957.98
Penalty and Interest (Note2)	<u>\$ 3,240.10</u>
Amount Due Treasurer	<u>\$21,198.08</u>

The Honorable John Weinstein
June 20, 2001

This report is intended for your office and other appropriate Allegheny County officials that are involved. However, this report is a matter of public record and its distribution is not limited.

Very truly yours,

Amy Griser
Assistant Deputy, Auditing

DAN ONORATO
Controller

cc: The Honorable James Roddey, Chief Executive
President and Members of Allegheny County Council
Mr. Robert Webb, County Manager
Mr. Terrence F. McVerry, County Solicitor, County Solicitor's Office
Mr. David Ross, Goehring, Rutter and Boehm
Ms. Melinda R. Fulton, General Manager, Sewickley Country Inn

DAN ONORATO
CONTROLLER, COUNTY OF ALLEGHENY
104 COURTHOUSE
PITTSBURGH, PA 15219

NOTES TO THE REPORT

1. Current Period

Sewickley Country Inn filed for bankruptcy on November 30, 1999, therefore, our period begins December 1, 1999.

2. Penalty and Interest

The amount due is subject to a penalty of 5% and interest charges of 1% per month. The Treasurer's Office has calculated \$915.73 in penalty and \$2,324.37 of interest on the amount of tax due through September 30, 2001, for a total of \$3,240.10.