

**STATE OF FLORIDA  
DIVISION OF ADMINISTRATIVE HEARINGS**

MATA CHORWADI, INC., D/B/A  
HOMING INN,

Petitioner,

Case No. 20-3711

vs.

PALM BEACH COUNTY TAX COLLECTOR,

Respondent.

\_\_\_\_\_ /

RECOMMENDED ORDER

Pursuant to notice, a hearing was conducted in this case by video conference via Zoom on December 3, 2020, before Administrative Law Judge Robert Meale of the Division of Administrative Hearings.

APPEARANCES

For Petitioner: Manshi Shah, Esquire  
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For Respondent: Rex D. Ware, Esquire  
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STATEMENT OF THE ISSUE

Whether Respondent properly assessed a tourist development tax, penalty, and interest against Petitioner.

PRELIMINARY STATEMENT

The Palm Beach County Tax Collector (“Respondent” or “Tax Collector”) performed an audit of Mata Chorwadi, Inc., d/b/a Homing Inn (“Petitioner” or “Homing Inn”), for the period of July 1, 2016, through June 30, 2019. During the audit, the Tax Collector reviewed Petitioner’s records to determine the tourist development tax amount to be assessed.

On or about June 9, 2020, the Tax Collector issued a Notice of Reconsideration-Final Assessment that advised Petitioner that the audit of Homing Inn had been completed, and Petitioner owed \$129,377.42.

On or about July 17, 2020, Petitioner timely filed a Petition for Chapter 120 Hearing contesting the tax, penalty, and interest from the Tax Collector’s assessment and requested a hearing.

On August 17, 2020, the matter was referred to the Division of Administrative Hearings (“DOAH”). The matter was assigned to Administrative Law Judge Robert Meale and set for hearing on October 23, 2020. On October 16, 2020, the matter was continued and ultimately rescheduled to December 3, 2020.

The case was held as rescheduled on December 3, 2020. At the hearing, Judge Meale addressed outstanding motions as preliminary matters. He denied both Petitioner’s Motion to Strike the Assessment in the Notice of Reconsideration and Petitioner’s Motion for Protective Order.

Judge Meale also took official recognition of Palm Beach County Ordinance, Chapter 17, Article III, Section 17; Florida Statutes; Florida Administrative Code Rules; and case law.

During the hearing, Petitioner presented Dipika Shah. Petitioner's Exhibits 1 through 8 were admitted into evidence without objection. Respondent presented the testimony of Suzanne Englhardt. Respondent's Exhibits 1 through 4 and 6 were admitted into evidence without objection.

At the close of the hearing, the parties stipulated that the proposed recommended orders would be due 30 days after the filing of the transcript. The one-volume Transcript of the final hearing was filed on January 6, 2021, and another copy of the same Transcript was filed on January 19, 2021.

On April 20, 2021, this matter was transferred to Administrative Law Judge June C. McKinney. Both parties timely filed proposed recommended orders, which have been considered in the preparation of this Recommended Order.

Unless otherwise indicated, all statutory references are to the versions in effect at the time of hearing.

#### FINDINGS OF FACT

1. The Tax Collector is empowered to impose a tourist development tax ("TDT") on the privilege of renting, leasing, or letting "for consideration of any living or accommodations in any hotel, apartment hotel, motel, [or] resort motel." § 125.0104(3)(a)1., Fla. Stat.

2. The Tax Collector is the entity operating pursuant to Palm Beach County Ordinance, Chapter 17, Article III, Section 17-111 through 116, and is authorized to impose TDT at a six percent rate on taxpayers. *See also* § 125.0104(4)(a), Fla. Stat. As part of its duties, Respondent audits taxpayers and attempts to recover TDT owed.

3. At all times material to this case, Homing Inn was a 103-room hotel located in Boynton Beach, Florida.

4. As a taxpayer and operator of a hotel that rents rooms, Homing Inn was subject to audit of its revenues by Respondent.

5. Respondent initiated an audit against Petitioner for the period of July 1, 2016, through June 30, 2019 (“audit period”), to determine if Petitioner had properly remitted TDT, as reflected on Petitioner’s TDT returns.

6. In July 2019, Suzanne Englhardt (“Englhardt” or “Auditor”), revenue auditor, was assigned to conduct Homing Inn’s audit.

7. Englhardt started the audit of Homing Inn by conducting pre-audit research, which included her looking up Petitioner on Sunbiz, the property appraisers’ website, and preparing an audit notice.

8. On or about July 3, 2019, Englhardt sent Homing Inn a certified notice informing Petitioner that their account had been selected for a Tourist Development Audit (“audit”) of Petitioner’s books and records.

9. In the notice, Respondent requested Homing Inn “make available all records, receipts, invoices, and related documentation” to review for the audit.

10. Petitioner complied with Respondent’s request for records and provided bank statements for November 2017 through June 2019; federal income tax returns for years 2016, 2017, and 2018; and room revenue reports, which were typed pages of purported revenue reported by Petitioner on its TDT returns.

11. After Homing Inn provided the records, Englhardt reviewed the submitted documentation and found that Homing Inn failed to maintain records of sales at the hotel. As a result, Englhardt used the best information supplied and available to conduct the audit, Petitioner’s federal tax returns and bank statements. She did not utilize Petitioner’s revenue reports during the audit because no source documents were provided to support or back up any of the listed numbers typed on the revenue reports.

## 2018

12. Englhardt started the audit by reviewing Petitioner's 2018 gross income reported on its supplied federal income tax return in the amount of \$1,122,076.00. Englhardt compared the supplied 2018 bank deposits on the bank statements that amounted to \$1,122,048.73 to the federal income tax return.

13. Englhardt also reviewed Petitioner's 2018 TDT returns, which amounted to \$653,202.13. Homing Inn did not provide Respondent any documentation to account for the difference in reported income.

14. Next, Englhardt decided that since the gross revenues on the federal income tax return and the bank deposit statements balanced, she presumed TDT and sales tax were included. After she backed out the six percent TDT and seven percent sales tax, the Auditor ultimately calculated and arrived at the adjusted income of \$992,963.48 that she utilized to calculate the additional TDT.

15. Englhardt calculated the additional TDT by subtracting the income reported by Petitioner on the TDT returns, \$653,202.13, from the gross adjusted amount she established, \$992,963.48, and determined that the total unreported income was \$339,761.85. She then charged a six percent rate of TDT, which lead to the additional TDT of \$20,385.68 for 2018.

16. Englhardt calculated the remaining years of the audit with the same methodology.

## 2016

17. When auditing 2016, Englhardt reviewed Homing Inn's 2016 federal income tax return provided and determined that Petitioner's gross income was \$1,042,188.00.

18. However, when the Auditor looked at the income reported on the 2016 TDT returns, the amount differed, and the reported income on the TDT returns was \$724,929.42.

19. Englhardt backed out the TDT and sales tax from the income reported on the federal tax return and ultimately calculated and arrived at the adjusted income of \$922,290.27. Next, Englhardt subtracted the reported income on the TDT return from the adjusted income and determined the total 2016 unreported income was \$197,360.85.

20. To determine the additional TDT taxes Homing Inn owed, Englhardt charged the six percent rate by \$197,360.85 for an additional \$11,841.53 owed.

#### 2017

21. Englhardt reviewed Homing Inn's 2017 federal income tax return and determined the gross income reported was \$1,032,331.00.

22. Englhardt also reviewed Petitioner's 2017 TDT returns, which amounted to \$658,435.37.

23. Englhardt backed out TDT and sales tax from the income reported on the federal tax return and ultimately calculated and arrived at the adjusted income of \$913,567.26. Next, Englhardt subtracted the reported income on the TDT return from the adjusted income to determine the total 2017 unreported income was \$255,131.89.

24. To determine the additional TDT taxes Homing Inn owed, Englhardt charged the unreported income of \$255,131.89 by the six percent rate for an additional \$15,307.91 owed.

#### 2019

25. Englhardt reviewed Homing Inn's bank statements from January 2019 to June 2019 to determine the 2019 gross income. The total deposits reported were \$614,992.28.

26. Englhardt also reviewed Petitioner's 2019 TDT returns, which amounted to \$350,925.07.

27. Englhardt backed out TDT and sales tax from the income reported from the deposits on the bank statements, and ultimately calculated and arrived at the adjusted income of \$544,240.96. Next, Englhardt subtracted

the reported income on the TDT return from the adjusted income and determined the total 2019 unreported income was \$193,315.89.

28. To determine the additional TDT taxes Homing Inn owed for 2019, Enghardt charged the unreported income of \$193,315.89 by the six percent rate for an additional \$11,598.95 owed.

29. After completing the audit, Enghardt added the unreported income for each year and the TDT amounts owed. She found that Homing Inn had a total unreported income of \$985,569.97 and owed an additional TDT of \$59,134.20 from the audit period.

30. On or about September 27, 2019, the Tax Collector issued a Notice of Intent to Make Audit Changes to Petitioner (“Notice of Intent”) and advised Petitioner of the additional TDT in the amount of \$59,134.20 owed.

31. The Notice of Intent also notified Homing Inn that Respondent also sought a penalty and interest and provided, in pertinent part:

The **\$59,134.20** total tax due was carried over from the *Summary of Tax Due* scheduled to the *Calculation of Tax Penalty and Interest* spreadsheet. The floating rate of interest on tax due is based on the applicable rates established by the Florida Department of Revenue, which is currently an annual rate of 9%. As also prescribed by the State due to findings previously identified in a prior audit, penalty is assessed at 100% of tax due per Florida Statute 212.07(3)(b). As of 09/30/2019, Mata Chorwadi Inc., d/b/a: Homing Inn, currently owes a total of **\$125,460.97** in tax, penalty and interest.

32. On or about December 16, 2019, Respondent issued a Notice of Proposed Assessment (“NOPA”).

33. Petitioner requested and was granted an extension until April 14, 2020, to respond to the NOPA.

34. On or about April 11, 2020, Petitioner timely protested Respondent’s audit findings. Petitioner’s protest letter claimed that the unreported revenue

was made up of Homing Inn's snack sales sold for \$1.00 each; coins collected from a laundromat; proceeds from additional room cleaning services; and proceeds from charges for lost room keys. Petitioner informed Respondent in the protest letter that all the unreported revenue was deposited in the hotel's bank account. Petitioner requested that Respondent fully abate the penalties and interest for reasonable cause and not willful neglect pursuant to section 213.21(3)(a), Florida Statutes.

35. To support its position in the protest, Petitioner produced purchase receipts from Sam's Club, which included purchases for snacks and cleaning supplies, and produced a laundry room collection log allegedly showing the coins collected from the laundromat at Homing Inn. Homing Inn did not produce any documents to show any revenue allegedly earned for additional cleaning services or lost room keys.

36. On or about May 4, 2020, Respondent issued the Notice of Decision denying Homing Inn's protest letter and sustaining the assessment. The Tax Collector considered Homing Inn's argument and documents, but determined that Petitioner did not provide any proof that the snacks, coins listed on the collection log, or other expenses accounted for the unreported revenue since the Tax Collector was not provided any documents from Homing Inn relating to alleged revenue for additional cleaning services or lost room keys, sales receipts, or bank deposit slips that correspond to verify the amounts listed on the collection log.

37. On June 3, 2020, Petitioner timely filed a Motion for Reconsideration ("Motion"). Homing Inn disputed the assessment and penalty and asked that it be reevaluated. Homing Inn again asserted in its Motion that the unreported revenue consisted of snack sales, revenue from the laundromat, revenue from additional cleaning services, and revenue from lost room keys. However, Petitioner did not provide any additional documents to support its position.



38. On June 9, 2020, Respondent issued a Notice of Reconsideration-Final Assessment (“Notice of Reconsideration”) denying the Motion and sustaining the assessment since no new information was provided by Petitioner.

39. The Tax Collector also notified Petitioner in the Notice of Reconsideration how to appeal the Tax Collector’s decision if Homing Inn was not in agreement with the tax assessment and stated, in pertinent part:

If the taxpayer is not in agreement with the assessment, pursuant to Florida Statute 72.011, Mata Chorwadi Inc. may contest the assessment by “filing an action in circuit court; or, alternatively, the taxpayer may file a petition under the applicable provisions of chapter 120.”

40. As a settlement offer, Petitioner remitted a \$28,000.00 check to Respondent dated June 8, 2020, that had “paid in full” on the memo line. Respondent returned the check to Homing Inn since the amount was not for the assessment due.

41. Afterwards, Petitioner remitted a second check in the amount of \$28,000.00. Respondent applied the \$28,000.00 to the total outstanding balance of Homing Inn’s tax.

42. On July 17, 2020, Petitioner timely filed a Petition for Chapter 120 Hearing contesting tax, penalty, and interest from the Tax Collector’s assessment in the Notice of Reconsideration and requested a hearing.

#### Audit History

43. In 2007, Homing Inn had been audited by the Tax Collector. The first audit resulted in Petitioner owing additional TDT based on unreported revenue.

44. The current audit is the second audit of Homing Inn for TDT.

#### Hearing

45. At hearing, Englhardt testified that at the beginning of the audit, Petitioner informed her that all records before November 2017 were destroyed in a flood and could not be provided.

46. Englhardt testified that snack sales, laundry coins, key card replacement monies, and room cleaning proceeds were not revenues subject to TDT. However, she explained during the hearing, that Homing Inn failed to provide any documents to demonstrate sales or revenue for the items they were asserting, so she was not able to make any of the revenue deductions Petitioner requested.

47. At hearing, Englhardt addressed in detail each item Petitioner was contesting and all of the documentation Homing Inn provided the Tax Collector requesting a reduction of the assessment amount determined from the audit.

48. Englhardt started with Homing Inn's purchase receipts for the snacks supplied. On the point of snacks, Englhardt testified that she asked Homing Inn for sales receipts during the conference they had so that she could adjust for the snacks. However, Homing Inn never provided any sales receipts. Englhardt explained that the receipts supplied by Homing Inn demonstrated expenses, not revenue, so she could not use the documents supplied for the audit.

49. Englhardt also explained that she did not use the coin laundry log because Homing Inn did not provide any deposit slips to back up those alleged deposits. She needed additional source documentation to delineate that particular revenue stream, and Petitioner failed to provide documentation to substantiate any of the items on the log.

50. Englhardt explained further that she was not able to use the alleged extra cleaning charge proceeds for the audit because there was nothing to quantify it. There was no audit trail, folios, sales receipts, or anything to demonstrate any such payments.

51. Englhardt also explained that the alleged charge of \$5 per lost key was considered. She testified that she saw the purchase receipt for the room keys but could not use it because nothing showed revenue for lost keys. There were no customer bills, folios, or credit card receipts.

52. Englhardt testified she had to conduct the audit following section 212.12(5)(b), Florida Statutes, because if records were unavailable, she was to make an assessment from an estimate based on the best information available, which for Homing Inn were the federal income tax returns, TDT reports, and bank statements that she used.

53. Englhardt also testified that she considered Homing Inn's request to reduce the assessment amount, but denied it, because there was no documentation to make any reductions or adjustments.

54. At hearing, Englhardt also addressed the interest and penalty the Tax Collector was imposing. She explained that the penalty is 100 percent, according to the statute, if there is a previous audit finding as there had been with Homing Inn. She also testified that interest is "never compromised."

55. Englhardt also testified that she applied the \$28,000.00 remitted by Homing Inn to the tax, which reduced their TDT of \$59,134.20 to \$31,134.20, but the penalty amount was still the \$59,134.20, and \$7.66 per day interest.

56. At hearing, Homing Inn produced purchase receipts for snacks and cleaning supplies, Exhibit 3; a laundromat collection log, Exhibit 4; purchase receipts for key cards, Exhibit 5; a list showing charges for room damages and a list of additional cleaning services, Exhibit 7; and a copy of a check that represented repayment for a loan, Exhibit 6.

57. Homing Inn used its corporate representative, Dipika Shah ("Shah"), to testify at hearing.

58. Shah explained that her husband owns Homing Inn, and she works at the desk occasionally, but mainly runs errands and purchases items needed for the hotel.

59. Shah testified that all income collected from the snacks, key cards, and other revenues are deposited in one bank, PNC Bank.

60. Shah explained that the computer system checks guests in and out. There are four or five people that work at the desk.

61. She testified there are weekly customers, and the weekly rental comes with one cleaning. If a customer wants an additional cleaning, it is an additional \$20.00 per room cleaning.

62. Shah also testified that there is an additional charge for any room damage, but often times the damage amount is not paid.

63. Shah described the Homing Inn's coin-operated laundromat on the hotel premises contained four washers and four dryers. She explained that her husband pulls the coins out of the machines, logs the amount collected, rolls up the coins, and makes laundromat deposits in the Homing Inn general bank account. Shah admitted that she has no personal knowledge of what her husband has collected.

64. Shah verified the purchase of 5,800 room key cards at hearing. However, she admitted there was no receipts for sales of lost keys in the amount of \$5.00 each to customers.

65. Shah also explained that Homing Inn has snacks for purchase. Shah testified that Homing Inn does not keep records of snacks sales and most of the snack purchases are cash.

66. Shah testified that their accountant prepares the TDT returns monthly. Shah testified that she is unsure if the business maintains a general ledger and has never seen a profit and loss statement for the business.

#### Findings of Ultimate Fact

67. In this case, the Tax Collector established that the audit giving rise to this proceeding was properly conducted. After reviewing the records Homing Inn submitted for the audit, the Auditor determined that the amounts on the bank statements and federal tax returns matched, but the amounts listed in Homing Inn's TDT returns were underreported.

68. Homing Inn failed to provide the Auditor with any records to account for the difference between the federal income tax and TDT returns.

69. The Auditor correctly performed Homing Inn’s audit using an acceptable methodology of assessing unreported revenue based on the federal income tax returns, bank statements, and income reflected in the TDT returns.

70. During the audit, Petitioner failed to supply requested records to the Tax Collector that accurately reflected sales at the hotel or source documentation that explains any of the contested unreported revenue. Therefore, the Auditor could not use Petitioner’s supplied documentation as part of the calculations for the audit to reduce the assessment amount.

71. Additionally, the record is void of any evidence to support reducing the assessment amount for any snack sales, laundromat revenue, cleaning revenue, key sale monies, and room damage proceeds. Shah’s limited involvement and knowledge in the daily operations of Homing Inn did not allow her to present relevant firsthand testimony or competent evidence to support Petitioner’s assertions.

72. Therefore, the Auditor properly determined Petitioner’s TDT liability utilizing the method in section 212.12(5)(b), which allows the Auditor to rely on an estimation for the assessment when the taxpayer fails to provide records for the audit, and the Tax Collector’s assessment of \$59,134.20 tax is proper.

#### CONCLUSIONS OF LAW

73. DOAH has jurisdiction over the parties to and subject matter of this proceeding pursuant to sections 72.011(1)(a), 120.569, and 120.57(1), Florida Statutes (2020).

74. As the party asserting an assessment against Petitioner, the Tax Collector bears the burden of proof to establish the “assessment [that] has been made against the taxpayer and the factual and legal grounds upon which the applicable department made the assessment.” § 120.80(14)(b)2., Fla. Stat.

75. Once Respondent has met its burden, the burden shifts to Petitioner. In order to prevail, Petitioner has to demonstrate by the preponderance of the evidence that the tax assessment is incorrect. *IPC Sports, Inc. v. Dep't of Rev.*, 820 So. 2d 330, 332 (Fla. 3d DCA 2002).

76. In this proceeding, the Tax Collector's audit was conducted according to section 212.12(5)(b), which provides, in pertinent part:

(b) In the event any dealer or other person charged herein fails or refuses to make his or her records available for inspection so that no audit or examination has been made of the books and records of such dealer or person, fails or refuses to register as a dealer, fails to make a report and pay the tax as provided by this chapter, makes a grossly incorrect report or makes a report that is false or fraudulent, then, in such event, it shall be the duty of the department to make an assessment from an estimate based upon the best information then available to it for the taxable period of retail sales of such dealer, the gross proceeds from rentals, the total admissions received, amounts received from leases of tangible personal property by such dealer, or of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in this state, or of the sales or cost price of all services the sale or use of which is taxable under this chapter, together with interest, plus penalty, if such have accrued, as the case may be.

77. Section 212.12(6)(b) provides the Tax Collector an alternative method to audit. It allows the Tax Collector discretionary authority to make an assessment based on a sampling and states, in pertinent part:

[T]he department may, upon the basis of a test or sampling of the dealer's available records or other information relating to the sales or purchases made by such dealer for a representative period.

78. Section 212.12(6)(a) provides guidance to taxpayers about the records they are required to maintain and provides, in pertinent part:

It shall be the duty of every such person so charged with such duty, moreover, to keep and preserve as long as required by s. 213.35 all invoices and other records of goods, wares, and merchandise; records of admissions, leases, license fees and rentals; and records of all other subjects of taxation under this chapter. All such books, invoices, and other records shall be open to examination at all reasonable hours to the department or any of its duly authorized agents.

79. Petitioner maintains that Respondent did not make a prima facie case because section 212.12(5)(b) should not have been applied for the assessment in this matter because Homing Inn did not “fail or refuse” to provide records. Petitioner contends that the Tax Collector used the wrong standard and should have performed the audit according to section 212.12(6)(b), which would have allowed the audit to be performed by a sampling of available records. The undersigned is not persuaded by Petitioner’s argument. After all, the Tax Collector is not mandated to audit using the sampling method. Moreover, in this proceeding, Petitioner reported to the Auditor that the records were lost in a flood, and adequate sales records were never provided for Respondent to sample.

80. For the reasons set forth in the Findings of Fact above, the undersigned concludes that the Tax Collector properly presented factual and legal grounds for the assessment made against Homing Inn. The Tax Collector’s assessment is factually supported by the methodology of assessing unreported revenue based on the discrepancies between the income reflected in the federal returns and bank statements and income reflected in the TDT returns. The assessment is also legally supported as the Tax Collector followed the estimation mandate dictated by section 212.12(5)(b) to determine the assessment. Hence, Respondent used the proper procedure to determine

the assessment based on an estimate because Homing Inn failed to maintain the required records and did not make records available.

81. Since the prima facie case of the assessment is established, the burden shifts to Petitioner to demonstrate the assessment was incorrect. This standard requires evidence to refute the assessment. In this proceeding, Petitioner failed to provide competent evidence to support any of the contested unreported revenue alleged. For the reasons set forth in the Findings of Fact, Petitioner failed to effectively rebut, impeach, or otherwise undermine the Tax Collector's assessment. Hence, the record lacks any evidence to demonstrate that the assessment is incorrect. Additionally, Petitioner failed to prove the Tax Collector either departed from the requirements of the law or that the assessment was not supported by any reasonable hypothesis of legality. The record is clear that the Tax Collector's methodology relied on section 212.12(5)(b) to determine the assessment, which is not a departure from the law. Therefore, Petitioner has failed to meet its burden and overcome the presumption of correctness of the assessment. Accordingly, the Tax Collector properly assessed Homing Inn the tax of \$31,134.20 after subtracting the \$28,000.00 payment to date.

#### Penalty and Interest

82. Section 212.07(3)(b) defines how the assessment penalty is calculated and provides, in pertinent part:

(b) A dealer who willfully fails to collect a tax or fee after the department provides notice of the duty to collect the tax or fee is liable for a specific penalty of 100 percent of the uncollected tax or fee. This penalty is in addition to any other penalty that may be imposed by law.

83. In this cause, Homing Inn had previously been audited by the Tax Collector in 2007, which provided Petitioner notice of its duty to maintain records. Even though Petitioner owed TDT for unreported revenue during its first audit, Homing Inn did not maintain the required sales records and failed



to report all taxable income for the audit period. Therefore, Homing Inn's penalty is 100 percent liability for the uncollected tax, \$59,134.20, in this proceeding.

84. In addition to the penalty, the Tax Collector properly imposed interest, \$7.66 per day, authorized pursuant section 213.235. *See also* Palm Beach Cty. Ord., Ch. 17, Art. III, § 17-114(g).


Appellate Rights

85. Petitioner's protest also included alleging the Tax Collector failed to provide appellate rights. On this point, Respondent specifically provided appellate rights in paragraph 39 as stated above, which makes the matter moot. To this end, Petitioner also timely protested the Notice of Reconsideration by filing the Petition for Chapter 120 Hearing on June 9, 2020.

RECOMMENDATION

Based on the foregoing Findings of Fact and Conclusions of Law, it is RECOMMENDED that Respondent, Palm Beach County Tax Collector, enter a final order directing Mata Chorwadi, Inc., d/b/a Homing Inn, to pay the Tax Collector's assessment for \$31,134.20 of TDT; \$59,134.20 of penalty; and \$12,444.95 of interest, accruing at \$7.66 per day.

DONE AND ENTERED this 21st day of May, 2021, in Tallahassee, Leon County, Florida.



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JUNE C. MCKINNEY  
Administrative Law Judge  
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Filed with the Clerk of the  
Division of Administrative Hearings  
this 21st day of May, 2021.

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NOTICE OF RIGHT TO SUBMIT EXCEPTIONS

All parties have the right to submit written exceptions within 15 days from the date of this Recommended Order. Any exceptions to this Recommended Order should be filed with the agency that will issue the Final Order in this case.