



## WHALER RESORT FEE

The Whaler Association of Apartment Owners (AOAO) Board of Directors approved a daily Resort Fee beginning April 1, 2015 to be applied to the resort-related operational costs of The Whaler.

The Resort Fee effective April 1, 2019 is \$25/day plus general excise tax (GET) and transient accommodation tax (TAT).

Resort Fee	\$25.00
GET 4.166%	1.04
TAT 10.25%	<u>2.56</u>
Total	\$28.60/day

As noted in the December 2, 2016 Whaler AOA Board Meeting Minutes, Whaler Owners have invested in providing new and upgraded amenities at The Whaler. The resort fee assists with covering the costs of these new and upgraded amenities: free parking, WiFi, tennis, beach towels, beach chairs, valet parking in high season, washer/dryers on each floor, access to a new state-of-the art fitness center, and new barbecue facilities.

As part of the resort fee, parking is included. If Owners or Guests have more than one car per unit, one car will receive a parking pass for garage parking and the other cars will receive a parking pass for the overflow parking lot at the entrance to the property.

The Resort Fee is applicable to all registered Guests, with or without a vehicle. The Front Desk will collect the Resort Fee upon the Guests' departure. All Owners must inform all Guests about the Resort Fee.

The Resort fee shall not be charged to Owners, their parents, or their children.

The AOA has clarified exemptions as follows:

1. The AOA indicates for the purpose of being exempted from payment of a Resort Services Fee, the **term "Owners" shall mean:** a) each natural person who holds title to an apartment; b) the trustee of each trust which holds title to an apartment; c) each officer, director and shareholder of a corporation that holds title to an apartment; d) each partner of a general partnership that holds title to an apartment; and e) each general partner and each limited partner of a limited partnership that holds title to an apartment.

*Your conveyance document (title) recorded with the State reflects the owner of record. If ownership is in the name of a trust, corporation, general partnership, limited partnership, the names of all trustees, officers, directors, shareholders, and partners are not included on the*

conveyance document. The Whaler TIO Association (TIOA) records reflect only the names shown on the recorded conveyance document.

With occupancy information submitted to TIOA at least 14 days in advance, Owners are required to note:

- a. relationship of parents or children; or
- b. capacity as trustee, officer, director, shareholder, or partner if the names do not appear on the recorded title.

An affidavit from the Owner(s) shown on the conveyance document and noting the capacity of the occupant will satisfy the requirement for an exemption. Please be prepared with documentation for review by the front desk staff at the time of registration if individuals are not named on the recorded conveyance document.

2. **The term "Owner" shall include a Time Interval Owner.**
3. Each "Owner" shall be exempted from payment of a Resort Services Fee when they occupy an apartment at The Whaler regardless of whether they occupy the apartment to which they hold title, **or in the case of a Time Interval Owner, regardless of whether they occupy the apartment to which they hold title or whether they occupy an apartment during a time period which is not the time interval period for which they hold title.**
4. If Owners, their parents, and/or their children occupy more than one apartment at The Whaler at the same time, **only one exemption to the Resort Services Fee will apply per unit owned.**

#### **Examples:**

**A Whaler Time Interval Owner, their children, or parents stay in a unit other than the apartment(s)/interval(s) owned, they are exempt from paying the resort fee.**

- TIO Owner occupies another TIOA apartment OR a non-TIOA apartment at the same time or another time of the year than the time they hold title, the TIO Owner does not pay the resort fee.
- If the TIOA Owner owns 1 interval and occupies their TIOA apartment or a non-TIOA apartment and their parents or children occupy another TIOA apartment OR non-TIOA apartment, the resort fee will be charged to either the TIOA Owner or their parents/children occupying the other apartment under the one exemption per unit/interval owned.
- If a TIOA Owner owns two apartment/intervals and occupies one interval and their parents or children occupy another, both parties are exempt from the resort fee.
- If a TIOA Owner owns three intervals and occupies one interval with their parents occupying the second interval, and their children occupying the third interval, all parties are exempt from the resort fee.