



## *City of Manzanita, Oregon*

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TO: Room Tax Collectors

FROM: Jerald P. Taylor, City Manager/Tax Administrator

To aid you in complying with Ordinance No. 87-5, Transient Room Tax, and to be completely in compliance with Sections 3, 4, 7, and 15(c), the attached packet was designed. This information was developed in anticipation of a random audit, as provided for in Sections 15(d) and 15(e), of Ordinance No. 87-5. Keep this copy and any subsequent notifications of ordinance modifications in your files and review them periodically.

A sample ledger page with instructions has been created. In case of an audit, the ledger page, your sequentially numbered and signed registration cards, and your bank records, may be requested. Feel free to make copies of the sample ledger page and insert in a notebook for your own use.

Included is a current copy of Ordinance No. 87-5. Remember, the tax is paid on the gross value, Section 2, of rents collected, and once committed to short term renting (having registered with the City), you are required to submit reports each quarter even if no monies were received.

Also included in this packet is the section of the city's zoning ordinance permitting short term rentals (95-4, Section 6.030); Ordinance 10-03 that regulates short term rentals; and the short term rental-related resolutions that establish emergency information requirements and amend inspections and permit fees.

Within the R-2 (Medium Density Residential) and R-3 (High Density Residential) and SR-R (Special Residential-Recreational) zones, property owners completing the registration and approval process may be placed on a waiting list for the next available permit under the limit imposed by Ordinance No. 95-4, Section 6.030(3).

Please take the time to review these documents carefully to ensure you are in compliance. All of these ordinances may be found on the City's website (listed above).