

RECORDING INSTRUCTIONS

1. OWNER(S) NAMEas it appears on the permit.
2. PHYSICAL LOCATION.....location of rental, or separate page for each location.
3. DATE & PAGE.....sequentially numbered pages of ledger.
4. QUARTER.....check which quarter for earnings. NOTE: due dates are provided.
5. DATE.....date guest checks in.
6. GUEST(S) NAME name provided by guest, as shown on your pre-numbered registration card.
7. REGISTRATION CARD #registration number -must be sequentially numbered (do not destroy or lose void registration cards).
8. NUMBER OF NIGHTS.....number of nights stayed.
9. RATE.....rate charged per night (do not include tax).
10. TOTAL AMOUNT RECEIVEDtotal amount received including tax (equals #11 + #12).
11. RENTAL FEE.....should equal rate (#9) multiplied by the number of nights (#8).
12. 7% TAX.....room tax charged on rent (#11).
13. ALLOWABLE DEDUCTIONSallowable deductions per Section 5.

REPORTING INSTRUCTIONS

With above information recorded on ledger sheets (clean sample provided), you can transfer totals to the quarterly report form. See Ordinance No. 87-5 and section specified for any clarification needed.

- LINE 1. Total of column #11 for quarter (Ord. No. 87, Section l(h) and (i).
- LINE 2. Total of column #13, ALLOWABLE DEDUCTION, Section 5.
- LINE 3. Line 1 minus Line 2.
- LINE 4. Insert total of column #12, the 7% TAX collected.
- LINE 5. Multiply Line 4 by 5%. This amount of collection fee is retained by owner/operator.
- LINE 6. Line 4 minus Line 5. Total tax due.
- LINE 7. Penalties: a) **Add 10% of line 10** if paid after the last day of the month following the quarter (1/31 – 4th qtr); (4/30 – 1st qtr); (7/31 – 2nd qtr); or (10/31 – 3rd qtr)
b) **Multiply line 10 by 15%** if paid after sixty days following the quarter (3/15 – 4th qtr); (6/15 – 1st qtr); (9/15 – 2nd qtr); or (12/15 – 3rd qtr).
- LINE 8. Multiply Line 6 times 1% for each month or partial month payment is delinquent.
- LINE 9. This line is used for adjustments, if any.
- LINE 10. Total Tax, penalties & interest, add Lines 6, 7, 8, and 9, if short on previous payment or minus Line 9 if you have a documented credit. Check should be for amount due (line 10 of quarterly report). **To avoid penalties, payments must be received by this office between January 1st and 15th, April 1st and 15th, July 1st and 15th or October 1st and 15th, following end of previous quarter.**

Owners/Operators are reminded to retain all information for period of three and one half (3½) years following end of calendar year as the City has right to conduct audit, Section II(b).

It is important accurate records are maintained for reporting purposes.

Any audits conducted are strictly confidential, however, owner responsible for any back tax and penalties which would be due and payable upon notification from this office. Appeals are heard in accordance with Section 16.

The sample is for owner's/operator's convenience. The information contained is necessary for your own protection and can be utilized for completing quarterly reports properly.

Make copies of sample ledger form and utilize, or establish own system to provide required data.

Don't short self by including the tax in your rental rate.

Owner/operator responsible to make necessary copies of reporting and vehicle registration forms.

Short Term Rental regulations now in effect were adopted by the City on April 20, 1994. The following is contained in those regulations (which also have been provided for your review):

A) Any person who is proposing to operate a short term rental shall make application to the City upon suitable forms furnished by the City. Applications for a short term rental permit shall list all of the property owners of record. Property ownership, for purposes of this Section shall consist of those individuals who are listed on the Tillamook County Assessor's tax records. A property owner shall have only one short term rental permit. Where a property owner held more than one permit prior to January 5, 1994, those permits shall remain valid until sale or conveyance of the property. In the R-2, R-3 zones and SR-R zones, permits are limited to 17.5% of housing stock. (Amended by Ord. 06-03, passed 9/18/06)

B) The short term rental permit is issued to the owner and does not transfer with the sale or conveyance of the property. At the time of initial application, the dwelling unit shall be subject to inspection by the Building Official or his designee. The purpose of the inspection is to determine the conformance of the dwelling with the requirements of the building codes. Smoke detectors are required and must be operable and may be tested.

C). An approved, visible house number is required.

D). There shall be provisions for regular garbage removal. Garbage containers shall be secured and placed behind the dwelling or in area approved by the sanitary collection firm.

E). Off-street parking for a minimum of two vehicles and a maximum of four shall be provided. All Vehicles must be parked off the street and on the property of the dwelling being used as a short term rental. For the purposes of this section, a vehicle includes but is not limited to cars, trucks, RVs, boats and their trailers and motorcycles. Guests of a short term rental are required to complete a

registration form for each vehicle, stating the correct house number, which will be parked at the rental site. Registration forms shall be completed according to the instructions contained on the form. Location and design of parking spaces shall comply with all applicable City Ordinances.

F). The property owner shall designate a representative who permanently resides with the 368 telephone prefix area. The owner may be the designated representative where the owner resides in the 368 telephone area. Where the owner does not reside in the 368 area, the owner shall designate a resident in the 368 telephone prefix area as his representative. The representative shall serve as a contact person if there are questions regarding the operation of the short term rental. The owner is responsible for the operation of the short term and ensuring that it complies with all applicable City Ordinances and regulations. **The name, address and telephone number of the representative must be clearly posted on the Certificate in the dwelling and registered with the City.**

G). Owners and guests of short term rentals shall obey all applicable ordinances and regulations of the City. Any individual found in violation of a City Ordinance shall be subject to the enforcement and penalty provisions contained in the applicable ordinance. *Any property owner who operates a short term dwelling in violation of the conditions of this Section shall be subject to the Abatement and Penalty provisions of Ordinance 95-4, Section 11.040.*

In addition to the penalties specified in Section 11.040, the City may determine that an appropriate penalty is the revocation of a short term rental permit. At the conclusion of the hearing, based on the evidence presented, the Council may: Take no action on the request for the revocation of the permit; attach conditions to the existing permit; or revoke the permit. Should a permit be revoked, the owner may reapply for a new permit one (1) year after the date of revocation.

Effective June 9, 2005 short term rental permit fee will be \$ 150.00 per fiscal year. The fiscal year is August 1 through July 31. For new registrants, a one-time fire and life safety inspection fee of \$75.00 is additional.

