

# CITY OF DUNSMUIR

"Home of the Best Water on Earth"



Dear Hotel/Lodging Operator:

Please find all the necessary forms and information regarding the transient occupancy tax program and return. It is a requirement of the Dunsmuir City Code that all transient lodging units be registered with the City.

Please complete the registration form and return it to the City of Dunsmuir. Each quarter you must fill out the transient occupancy tax form and send it along with your fees collected so you are in compliance with the City ordinance.

Transient Occupancy Tax: 10% of the listing price including any cleaning fees, for reservations 30 nights or shorter.

Tourism Improvement District Assessment: 2% of the listing price including any cleaning fees, for reservations 30 nights or shorter.

For detailed information, please visit the City of Dunsmuir's website, under Department, Planning, Muni Code.

Thank you for your cooperation. Please feel free to contact the City if you have questions regarding this tax.

City of Dunsmuir  
Finance & Planning

## 3.24.010 - Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

"Hotel" means any structure, or any portion of any structure which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, including any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse, roominghouse, apartment house, dormitory, public or private club, mobilehome or house trailer at a fixed location or other similar structure or portion thereof and shall further include any space, lot, area, or site in any trailer court, camp, park or lot where trailer, recreational vehicle, mobilehome, motorhome, or other similar conveyance, is occupied or intended or designated for occupancy by transients for dwelling, lodging or sleeping purposes.

Mobilehome. As used in the definition of hotel, "mobilehome" means a mobilehome located outside a mobilehome park, rented by a person who is not an employee of the owner or operator of the mobilehome.

"Occupancy" means the use or possession, or the right to the use or possession of any room or portion thereof in any hotel for dwelling, lodging or sleeping purposes.

"Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his function through a managing agent of any type or character, other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall be considered to be compliance by both.

"Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

"Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty (30) days has expired, unless there is an agreement, in writing, between the operator and the occupant providing for a longer period of occupancy.

(Prior code § 19-16)

### 3.24.040 - Collection of tax by operators.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner provided in this chapter.

(Prior code § 19-19; Ord. No. 549, § 1, 7-30-2015)

### 3.24.050 - Registration of hotels—Certificate of registration.

Within thirty (30) days after commencing business, each operator of any hotel renting occupancy to transients shall register such hotel with the finance director and obtain from him a "transient occupancy registration certificate" to be at all times posted in a conspicuous place on the premises. Such certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate was issued;
- D. This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the tax administrator for the purpose of collecting from transients the transient occupancy tax and remitting said tax to the tax administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this city. This certificate does not constitute a permit.

(Prior code § 19-20; Ord. No. 549, § 1, 7-30-2015)

# CITY OF DUNSMUIR

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## TRANSIENT OCCUPANCY TAX REGISTRATION FORM COUNTY OF SISKIYOU, STATE OF CALIFORNIA

DATE: \_\_\_\_\_

PLEASE PRINT OR TYPE

1. NAME OF BUSINESS: \_\_\_\_\_
  2. BUSINESS MAILING ADDRESS : \_\_\_\_\_
  3. BUSINESS PHONE: \_\_\_\_\_
  4. MANAGER/OPERATOR: \_\_\_\_\_ EMAIL: \_\_\_\_\_
  5. LEGAL OWNER: \_\_\_\_\_ ADDRESS: \_\_\_\_\_
  6. ADDRESS OF RENTAL UNIT: \_\_\_\_\_
  7. NUMBER OF OCCUPANCY UNITS AVAILABLE: \_\_\_\_\_
- NO. OF UNITS RESERVED FOR PERMANENT OCCUPANTS: \_\_\_\_\_  
NO. OF UNITS UNAVAILABLE OR UNDER REPAIR: \_\_\_\_\_
- ESTIMATED AVERAGE ANNUAL GROSS RECEIPTS FROM ROOM RENTALS: \$ \_\_\_\_\_

As the manager or legal owner of the above named business which receives rents from transients, I apply for registration under Chapter 19, Article III of the Dunsmuir City Code. I understand that I hold all taxes collected in trust for the account of the city, and that on or before the last day of the month following the end of each calendar quarter, or monthly if so ordered. I am required to make a report of gross rents received and remit the full amount of tax collected. Furthermore, I understand that I am required to maintain records to substantiate these reports for three (3) years and make them available to the City Finance Director for examination at all reasonable times.

SIGNATURE: \_\_\_\_\_ TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

**PLEASE RETURN THIS FORM TO THE CITY OF DUNSMUIR.**

# City of Dunsmuir

## Transient Occupancy Tax (TOT)-Quarterly Reporting

**File a form even if there is no Tax due. Add penalties and interest for late filing and payment**



Name of Short term rental/Hotel/Motel: \_\_\_\_\_

Address of Rental: \_\_\_\_\_

Reporting Period/ Quarter Ending: \_\_\_\_\_

### 1. Gross Rents:

a. Received for occupancy of rooms **booked through Air BNB.** \$ \_\_\_\_\_

b. Received for occupancy of rooms **booked through any other means.** \$ \_\_\_\_\_

c. Gross rents total. \$ \_\_\_\_\_

If all rents received were collected through Air BNB only please initial in this box,  and skip to line 6.

### 2. Allowable deductions:

a. Transients who complete 31 consecutive days qualify as a permanent resident \$ \_\_\_\_\_

b. Allowance from prior reports for permanent residents: \_\_\_\_\_ x 10%= \$ \_\_\_\_\_

c. Total deductions (line 2a + line 2b) \$ \_\_\_\_\_

### 3. Taxable Rents

a. Total Taxable Rents (line 1b minus line 2 c) \$ \_\_\_\_\_

b. Tax 10% of line 3a . \$ \_\_\_\_\_

c. Siskiyou county tourism improvement District (SCTID)  
2% of line 3.a (Total taxable Rents) \$ \_\_\_\_\_

### 4. Penalty for late payment- (If applicable)

(Payment becomes delinquent on the first day of the month following the close of the reporting period.)

a. Penalty: 10% of line 3b and 3c (Total Tax) + add a 10% late fee for each additional late month if applicable . \$ \_\_\_\_\_

b. Interest: .5% of line 3b and 3c. (total tax) per month after 30 days late \$ \_\_\_\_\_

5. Total Tax and Penalty. lines 3b (tax) + 3c (SCTID) and 4a +4b (penalty). \$ \_\_\_\_\_

6. Certification. I declare under penalty of making false statements, that to the best of my knowledge and belief the statements herein are true and correct.

**Signature** \_\_\_\_\_ **Title** \_\_\_\_\_

**Date** \_\_\_\_\_ **Contact Number** \_\_\_\_\_