

Planning Application

PJR-001

Application Type(s):

- | | | | |
|--|---|---|---------------------------------------|
| <input type="checkbox"/> Admin Cert. Compliance | <input type="checkbox"/> Design Review Admin. | <input type="checkbox"/> Minor Subdivision | <input type="checkbox"/> Use Permit |
| <input type="checkbox"/> Ag. or Timber Preserve/Contract | <input type="checkbox"/> Design Review Full | <input type="checkbox"/> Voluntary Merger | <input type="checkbox"/> Variance |
| <input type="checkbox"/> Conditional Cert. of Compliance | <input type="checkbox"/> General Plan Amendment | <input type="checkbox"/> Ordinance Interpretation | <input type="checkbox"/> Zone Change |
| <input type="checkbox"/> Cert. of Modification | <input type="checkbox"/> Lot Line Adjustment | <input type="checkbox"/> Second Unit Permit | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Coastal Permit | <input type="checkbox"/> Major Subdivision | <input type="checkbox"/> Specific/Area Plan Amendment | _____ |
| <input type="checkbox"/> Zoning Permit for: _____ | | | |

File # _____

By placing my contact information (name, address, phone number, email address, etc.) on this application form and submitting it to Sonoma County PRMD, I understand and authorize PRMD to post this application to the internet for public information purposes, including my contact information.

PRINT CLEARLY					
APPLICANT			OWNER (IF OTHER THAN APPLICANT)		
Name			Name		
Mailing Address			Mailing Address		
City	State	Zip	City	State	Zip
Day Ph ()	Email		Day Ph ()	Email	
Signature		Date	Signature		Date
Billing Responsible Party (At-Cost Only) <input type="checkbox"/> Applicant <input type="checkbox"/> Owner <input type="checkbox"/> Other: _____					
OTHER PERSONS TO RECEIVE CORRESPONDENCE					
Name/Title			Name/Title		
Mailing Address			Mailing Address		
City	State	Zip	City	State	Zip
Day Ph ()	Email		Day Ph ()	Email	
PROJECT INFORMATION					
Address(es)				City	
Assessor's Parcel Number(s)					
Project Description _____					

Acreage			Number of new lots proposed		
Site Served by Public Water? <input type="checkbox"/> Yes <input type="checkbox"/> No			Site Served by Public Sewer? <input type="checkbox"/> Yes <input type="checkbox"/> No		
TO BE COMPLETED BY PRMD STAFF					
Planning Area		Supervisory District		<input type="checkbox"/> Critical Habitat <input type="checkbox"/> Urban Service	
Current Zoning		<input type="checkbox"/> NPDES <input type="checkbox"/> Williamson Act		Groundwater <input type="checkbox"/> 1 / 2	
Specific/Area Plan				Availability <input type="checkbox"/> 3 / 4	
Parcel Specific Policy				Subject to <input type="checkbox"/> EX	
General Plan Land Use				CEQA <input type="checkbox"/> YES	
Application resolve planning violation? <input type="checkbox"/> Yes <input type="checkbox"/> No			Violation? <input type="checkbox"/> Yes <input type="checkbox"/> No		File No.
Previous Files			Penalty application? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Application accepted by			Date		
Approved by			Date		



INDEMNIFICATION AGREEMENT

PJR-011

As part of this application, applicant agrees to defend, indemnify, release and hold harmless the County, its agents, officers, attorneys, employees, boards and commissions from any claim, action or proceeding brought against any of the foregoing individuals or entities, the purpose of which is to attack, set aside, void or annul the approval of this application or the adoption of the environmental document which accompanies it. This indemnification shall include, but not be limited to, damages, costs, expenses, attorney fees or expert witness fees that may be asserted by any person or entity, including the applicant, arising out of or in conjunction with the approval of this application, whether or not there is concurrent passive or active negligence on the part of the County. If, for any reason any portion of this indemnification agreement is held to be void or unenforceable by a court of competent jurisdiction, the remainder of the agreement shall remain in full force and effect."

Applicant Name: _____

Applicant Signature: _____

Owner Name: _____

Owner Signature: _____

Date: _____

File No.: _____

NOTE: The purpose of the Indemnification Agreement is to allow the County to be held harmless in terms of potential legal costs and liabilities in conjunction with permit processing and approval.



A. SUPPLEMENTAL APPLICATION

GENERAL INFORMATION

Property Name or Fictitious Business Name (if any)	
Vacation Rental Address	
Owner Name	
Owner Email Address	
Transient Occupancy Tax (TOT) Certificate Number	
Proposal <i>Describe the number of rooms, the number of sleeping areas, any restricted rooms/areas, type of structure in which rooms/sleeping areas are located (i.e., single-family dwelling or guesthouse) and any other structures to be used; pools and/or spa to be used</i>	
Total Number of Guest Rooms Proposed	
Septic Permit Number	
Septic System Capacity (number of bedrooms)	
Number of Off-Street Parking Spaces	
Number of On-Street Parking Spaces	
Maximum Allowable Overnight Occupancy Proposed <i>Not including children under 3 years of age</i>	
Maximum Allowable Daytime Occupancy Proposed <i>Not including children under 3 years of age</i>	

DESIGNATED REPRESENTATIVE INFORMATION

Name of Individual	
Address	
24-Hour Contact Phone Number <i>This is the phone number neighbors can use 24/7 to call with issues about a vacation rental. Enter phone number with area code first</i>	

PROPERTY MANAGEMENT INFORMATION

Property Manager First and Last Name	
Property Management Company Name (if applicable)	
Property Manager Email Address	
Certified Property Management Number <i>This number begins with "PMR." It is the number issued to the property manager upon property manager certification.</i>	

STAFF NOTES:



B. VACATION RENTAL AFFIDAVIT

This is to acknowledge that I, _____, in applying for a Vacation Rental Permit pursuant to Section 26-88-120 of the Sonoma County Code, do hereby agree to abide by and conform to the Vacation Rental Performance Standards set forth in the approved permit, and all other provisions of the Sonoma County Code pertaining to the conduct of Vacation Rentals. I further acknowledge that a Vacation Rental Permit does not grant an entitlement to the property, but rather to the property owner, which permit automatically expires upon property sale or transfer with no further action required on the part of the County (permit runs with the owner, not with the land).

I understand and agree that the attached Vacation Rental Performance Standards and limitations shall be posted in a prominent place within the Vacation Rental and included as part of all rental agreements, and that all advertising will conform to these approved occupancy limits and standards.

I hereby also acknowledge that the approval of this Vacation Rental Permit shall in no way permit any activity contrary to the Sonoma County Code, or any activity which would constitute a nuisance under state or local law. I understand and acknowledge that the approval for use of this private residence as a Vacation Rentals are based on my representations to PRMD staff, and does not in any way constitute an evaluation or determination of legal or Legal Non-conforming status of the improvements on this site. I further acknowledge that it is my responsibility, as property owner and/or applicant, to ensure that the conduct of this Vacation Rentals are not contrary to any covenant, code or restriction which may govern the property on which the Vacation Rental will be conducted, which property address is referenced above.

PROPERTY OWNER

Printed Name

Signature

Date

PROPERTY MANAGER OR DESIGNATED REPRESENTATIVE

Printed Name

Signature

Date

ATTACHMENT 1
VACATION PERFORMANCE STANDARDS

1. **Limitations on Structures:** The Vacation Rental may be conducted only within a legally established single-family dwelling and guest house. Two residences may be used if the total number of guest rooms does not exceed five (5). No more than one (1) Vacation Rental use is allowed per property. When two separate structures are used as a part of the Vacation Rental, they must be rented to the same party. Vacation Rentals are not permitted in a second dwelling unit, farm family, agricultural employee or farmworker unit nor on property within an Agricultural Preserve, under a Land Conservation Act contract.
2. **Guest Rooms:** Vacation Rentals may have a maximum of 5 guestrooms under a Zoning Permit. The approved number of guest rooms will be listed on the Vacation Rental Permit.
3. **Overnight Guests:** Vacation Rentals are limited to a maximum of 2 guests per guestroom plus 2 additional guests per property, contingent upon parcel's septic capacity. This limit will be listed on the Vacation Rental Permit. All advertising must conform to the approved occupancy limits.
4. **Daytime Guests:** In addition to the overnight occupancy limit above, an additional 6 non-registered guests may visit the Vacation Rental during the day. The maximum number of guests allowed at any one time during the day is the overnight occupancy limit +6. Children under 3 years of age are not included in the occupancy limits. Occasional special events, parties, weddings or other similar activities over the maximum daytime occupancy may only be permitted with a Cultural Event Permit or Use Permit as allowed in the LEA, DA, AR and RRD zones. Up to four (4) events per year for a maximum of one year is allowed with a Cultural Event Permit or a Use Permit is required if allowed by the underlying zone. Events, lawn parties, weddings or similar activities are prohibited in the LIA, RR or R1 zones.
5. **Parking Requirements:** Each Vacation Rental must provide at least 1 on-site parking space for a rental with 1 or 2 guestrooms, and at least 2 on-site parking spaces for a Vacation Rental with 3 or 4 guestrooms. Larger Vacation Rentals must demonstrate adequate parking with a minimum of 3 spaces. At the Planner's discretion, on-street parking may be considered to meet a portion of the total parking requirement when the applicant can demonstrate that adequate road capacity and public safety will be maintained.
6. **Sewage Disposal:** A properly functioning sewer connection or septic system must be maintained at all times. For homes on a conditional septic system, the maximum overnight occupancy for Vacation Rentals will be limited to the design load of the septic system.
7. **Quiet Hours:** Quiet hours are from 10:00 p.m. until 7:00 a.m. Outdoor activities during this time must be limited to those that comply with the nighttime noise limits of the General Plan Noise Element. Outdoor amplified sound is prohibited at any time.
8. **Technical Codes:** A Vacation Rental shall comply with all of the Codes adopted by reference at Sonoma County Code Section 7-13 (including the Uniform Building Code, Uniform Plumbing Code, National Electrical Code, Uniform Fire Code, and Uniform Mechanical Code). Certain clearances may be required as determined necessary by the director. The Vacation Rental cannot require any utility services modification that would be classed as commercial or industrial in load or design.
9. **Emergency Contact Information:** The applicant must provide a current 24-hour working phone number of the property owner, property manager or other designated representative who can respond on-site to issues or complaints within 1 hour. Upon approval of the Vacation Rental Permit, this information must also be provided to all neighbors within a 100' radius of the subject property boundaries, and any changes must be reported to PRMD within 30 days.
10. **Pets:** Vacation Rentals allowing pets must provide a means to ensure that animals are secured on the property at all times. Continual nuisance barking by unattended pets is prohibited.



VACATION RENTAL PROPERTY REPORT CHECKLIST

PJR-119

This form is to be completed by a licensed contractor or a licensed home inspector and submitted as part of the vacation rental application package. Incomplete forms will not be accepted.

APPLICATION INFORMATION

Permit Number	
Property Address	

CHECKLIST

- Number of bedrooms _____
- Legal door & window egress for all bedrooms and any other sleeping area
- Septic size is adequate for number of bedrooms proposed for use (office check) and system appears to be properly functioning (field check)
- Off-street parking spaces available (check one): none one two three or more
- Smoke and CO detectors present and properly located
- Fire extinguisher provided near egress door
- No rotted or deteriorated floors
- Home is free from visible mold
- No visible dangerous wiring
- Steps, stairs and landings are safe and adequately lit; proper handrails provided
- Decks, balconies, and stairs provide structural integrity; guardrails in place for any drop-offs greater than 30 inches in height
- Adequate pool fencing is provided or automatic cover and functioning door alarms
 - Not applicable
- Pool and spa equipment is properly grounded
 - Not applicable
- Gas shut-off valves are provided where required
- Electric circuit panel breakers are labeled, and box is safe and grounded
- Grounded receptacles, GFI's and AFCI's are provided where required
- No hazardous material or flammable storage area on property

Name of Contractor or Inspector	
License Number and Type	
Signature	
Date	

COMMENTS:



TRANSIENT OCCUPANCY TAX



REGISTRATION FORM AND INSTRUCTIONS

With

**Transient Occupancy Tax
Ordinance Nos. 5823 and 6173**

**ERICK ROESER
SONOMA COUNTY
AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR
585 FISCAL DRIVE, SUITE 100
P.O. BOX 3879
SANTA ROSA, CA 95402-3879**

Dear Operator:

The Transient Occupancy Tax (Hotel, Motel, Campground or Bed Tax) is authorized under State Revenue and Taxation Code Section 7280, as an additional source of non-property tax revenue to local government. This tax is levied in Sonoma County at a rate of 12%. The tax code does not require any specific use of the Transient Occupancy Tax (TOT) Funds.

The Sonoma County Board of Supervisors has established a policy that the funds raised from this tax will be used, in part, to finance advertising and promotional activities in Sonoma County. These activities must also be consistent with Government Code Section 26100, which states that advertising funds may be utilized for the following purposes:

- 1) Advertising, exploiting, and making known resources of the County.
- 2) Exhibiting or advertising the agricultural, horticultural, viticultural, mineral, industrial, commercial, climatic, educational, recreational, artistic, musical, cultural and other resources or advantages of Sonoma County.
- 3) Making plans and arrangements for a world's fair, trade fair, or other fair or exposition at which such resources may be exhibited.
- 4) Doing any such work in cooperation with, or jointly, by contact with other agencies, associations, or corporations.

This means your collection efforts and payment of Transient Occupancy Tax will be used to promote a series of community, cultural, and promotional activities; to encourage the community spirit and provide a broad and comprehensive package of special events throughout Sonoma County. A sample of the types of organizations and events promoted is as follows:

- | | |
|----------------------------------|---------------------------|
| 1. Local Chambers of Commerce | 5. Agricultural Marketing |
| 2. Visitors & Convention Centers | 6. Historical Commissions |
| 3. Cultural Art Counsel | 7. Regional Parks |
| 4. Harvest Fair | 8. Luther Burbank Center |

These and many other valued events are assisted in the advertising efforts through the use of Transient Occupancy Tax monies. I wish to thank you for your continuing support of this most worthy program.

Sincerely,

Erick Roeser
Auditor-Controller-Treasurer-Tax Collector
Sonoma County



SONOMA COUNTY TAX COLLECTOR
 P.O. Box 3879, Santa Rosa, CA 95402-3879
 Phone (707) 565-7133 Fax (707) 565-1167

FOR TAX OFFICE USE ONLY
 TOT # _____ DIST _____
 APN _____
 Orig Issue Date: _____
 Rev Issue Date: _____

TRANSIENT OCCUPANCY TAX (TOT) REGISTRATION FORM
FOR OWNER-OPERATED VACATION RENTALS

This form must be filed with the Sonoma County Tax Collector's Office prior to commencing business and/or when a change is made to this record. Please mail to the above address: Attention: TOT

Complete this form exactly as you wish to register

OWNER AND PROPERTY INFORMATION: This Registration is: NEW PROPERTY INFORMATION UPDATE

- 1. Property Name: _____
- 2. Owner Name(s): _____
- 3. Situs Address: _____
Physical address City Zip code
- 4. Mailing Address: _____
City/State Zip code
- 5. Owner Phone: _____ E-mail: _____
- 6. Ownership Type: Individual Partnership Limited Liability Company Corporation Other _____
- 7. Date of Initial Rental: _____ Website: _____
- 8. Advertising Platforms: Airbnb Exclusive Airbnb VRBO/Home Away FlipKey Trip Advisor Other _____
- 9. Additional Owners, Partners or Corporate Officers:

	Name		Title		Address
	Low	High			
10. Rental Information					11. Facility Type: SELECT ONE OPTION
Rate per Night					<input type="checkbox"/> Primary <input type="checkbox"/> 2 nd Home
Number of Sleeping Rooms					<input type="checkbox"/> Hotel / Motel <input type="checkbox"/> Other Multi-Unit
Number of Rentable Units (Single Family Dwelling=1)					<input type="checkbox"/> RV / Mobile Park <input type="checkbox"/> Campground

I ACKNOWLEDGE I AM AWARE OF THE PERMIT REQUIREMENTS IN VACATION RENTAL ORDINANCE NO. 6145 AND MY RESPONSIBILITIES UNDER TOT ORDINANCES 5823 AND 6173.

I declare, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

12. Owner Signature: _____ Date: _____

13. If the Owner does not operate the vacation rental business please furnish the following information:

Property Manager: _____
 Mailing Address: _____ Phone: _____
 Management Type: Contact Person Tax Reporting _____
Signature / Date

For Questions Regarding Registration or Quarterly Reports Contact the Tax Collector's Office at (707) 565-7133.
 The Treasurer-Tax Collector's Office may share information with other County departments.

**TRANSIENT OCCUPANCY TAX REGISTRATION
INSTRUCTIONS FOR OWNER-OPERATED RENTALS**

These instructions are for facilities offering accommodations of one or more rooms, or living spaces located in the unincorporated area of Sonoma County. All operators of facilities in an incorporated city within Sonoma County should contact that city for transient occupancy tax information.

Complete the Registration Form as instructed here and return it to our office to receive your Transient Occupancy Tax (TOT) Certificate. The original Certificate must be displayed in a prominent place at the vacation rental. Operators operating without a valid TOT Certificate shall be guilty of a misdemeanor, which is punishable by a fine not to exceed five hundred dollars (\$500.00) or imprisonment for a term not to exceed six (6) months, or by both such fine and imprisonment. Each day of operation without a valid TOT Certificate shall be deemed a separate offense.

Instructions for completing the TOT Registration for Owner-Operated Rentals:

Item 1: Name of the business or rental property. It is usually a descriptive or marketing reference, for example "The Little Red House". It does not need to be a legally registered name. If left blank, the property's situs will appear on the TOT Certificate as the Property Name.

Items 2-5: Owner(s) contact information and Property Address (Situs Address).

Item 6: Identify ownership of the business or rental property.

Item 7: Date rental operations began or will begin under the registering ownership.

Item 8: Provide all advertising platforms to be used for the rental property.

Item 9: List any additional partners or owners that may apply.

Item 10: Provide the low and high nightly rates, number of sleeping rooms, and number of rentable units (Note: A Single Family Dwelling is considered 1 unit).

Item 11: Provide the type of facility you are registering. Note: "Primary" means your full-time residence.

Item 12: Owner(s)' initials and original signature(s) are required in this section. If you submit this form electronically, please submit it with your signature(s) and initials.

Item 13: Provide your Property Manager's contact information if applicable. Additional information may be required if a Property Manager is involved with rental operations and tax reporting.

Tax reporting is mandatory on a quarterly basis. Once registered the Tax Collector will provide your facility with a quarterly Tax Return which must be completed and returned to the Tax Collector's Office, with the appropriate tax amount, postmarked on or before the due date for the reporting quarter. It is your responsibility to file on time, even if you do not receive a Tax Return from our office. Even if you collect no rents during the reporting quarter, you must file a \$0.00 return. Failure to submit the quarterly Tax Return and monies due will result in penalties and interest and further collection activity. Continued delinquency may result in the Operator being required to post a security bond and possible revocation of their TOT Certificate.

Operator records are subject to annual audits by the Sonoma County Auditor-Controller. These records are to be made available upon reasonable request and must be retained for a period of five (5) years.

Visit our website at <http://sonomacounty.ca.gov/ACTTC/Revenue-Accounting/Transient-Occupancy-Taxes/> for Tax Returns and additional TOT information. Copies of the Sonoma County Transient Occupancy Tax Ordinances are available upon request, or on our website. It is recommended that Operators read and comply with the Ordinances.

Please direct all questions regarding Transient Occupancy Taxes and related matters to:

**SONOMA COUNTY TAX COLLECTOR
ATTN: TOT
P.O. BOX 3879
SANTA ROSA, CA 95402-3879
(707) 565-7133 / FAX: (707) 565-1167 / Email: tot@sonoma-county.org**

ORDINANCE NO. 5823

AN ORDINANCE OF THE BOARD OF SUPERVISORS, COUNTY OF SONOMA, STATE OF CALIFORNIA, AMENDING ARTICLE III, CHAPTER 12 OF THE SONOMA COUNTY CODE TO CLARIFY THE INTENT AND PURPOSE OF THE PROVISIONS CONTAINED THERIN

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

SECTION I. Findings and Purpose.

1. Removing complimentary room tax which is desirable both by the County and the lodging industry.
2. Board desires to clarify original intent and purpose of provisions.
3. Taxes will not be increased nor will scope of coverage of ordinance be increased as a result of the proposed code revisions.

SECTION II. Revisions to County Code.

Article III of Chapter 12 of the Sonoma County Code is amended to read:

For the purposes of this article, the following words and phrases shall, except where the context otherwise requires, have the meanings respectively ascribed to them by this section:

“Guest of Owner” means a person who occupies a room or other living space accompanied by the owner or exercises that owner’s right of occupancy without payment of any rent, as defined in this ordinance, to the owner or representative of the owner.

“Lodging” means any accommodation consisting of one (1) or more rooms, or other living spaces which are occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes. Such term includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, recreational vehicle park, or public or private campground, including campgrounds that are seasonal, year-round or event based (camping is offered in association with fairs, festivals, or other special events). The term “lodging” does not include an organized camp, as that term is defined by Section 18897 of the California Health and Safety Code, or its successor statute.

“Room or other living space” means room or portion of any room in any lodging; any tent cabin or any space designated for location of a mobile home or house trailer, tent trailer, recreational vehicle, tent or other movable living space.

“Occupancy” means the use or possession, or the right to the use or possession of any one or more rooms or portion thereof, or other living space, in any lodging for dwelling, lodging or sleeping purposes.

“Operator” means the person who is proprietor of the lodging, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his functions 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 article, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, any other group or combination acting as a unit or any public agency.

“Rent” means consideration regularly charged, for the occupancy of space in a lodging 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 required to be paid as part of the cost of occupancy, without any deduction therefrom whatsoever, including but not limited to any of the following:

- (a) any and all expenses required to rent the room or lodging, including but not limited to charges such as housekeeping or cleaning fees, linens, energy charges, resort fees, and the like, whether charged all inclusively or separately;
- (b) charges for roll-away beds
- (c) the fair market value of lodging provided as part of a package that includes other goods or services (e.g. a room and golf package);
- (d) consideration actually charged to the occupant for rooms sold to tour operators, meeting planners, or any other party that resells rooms (e.g. Travelocity, Expedia);

Notwithstanding the foregoing, “Rent” does not include consideration or charges received by an Operator for any of the following:

- (a) use of banquet or meeting rooms
- (b) occupancy of space in a lodging by a pet owned by a Transient;
- (c) childcare services
- (d) use of safes or other secure storage areas;
- (e) food or meals;
- (f) pay-per-view movies, video games, telephones, internet and the like; or
- (g) cancellation charges.

“Tax Collector” means the Sonoma County Auditor-Controller/Treasurer-Tax Collector and/or designated deputy.

“Transient” means any person, except the owner of a lodging, 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 lodging 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.

Sec. 12-11. Imposition of tax—payment of tax by transient.

For the privilege of occupancy at any lodging, each transient is subject to and shall pay a tax

in the amount of nine (9) percent of the rent charged. Said tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the Operator or to the county. The transient shall pay the tax to the Operator of the lodging at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space at the lodging. It is the responsibility of the Operator to collect the tax. If, for any reason, the Operator fails to collect the tax due at the time the rent is collected, the Operator becomes liable for the tax due.

Sec. 12-12 Exemptions

No tax levied by this article shall be imposed upon:

- (a) Any person as to whom, or any occupancy as to which, it is beyond the power of the county to impose the tax herein provided;
- (b) Any federal or state officer or federal credit union employee when on official business;
- (c) Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty;
- (d) Rooms donated to or paid for by the Red Cross or other charitable organization for the express purpose of providing temporary emergency shelter;
- (e) Complimentary stays where no Rent is received;
- (f) The owner of a timeshare estate occupying a room or rooms in a timeshare project, as defined in Business and Professions Code section 11212 or its successor statute.
- (g) The owner of a membership camping contract as defined in Civil Code section 1812.300.

No exemption shall be granted except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator. No exemption form is required for items (e), (f), or (g).

Sec 12-13. Collection of tax by Operator—Advertisements of assumption of tax, etc., prohibited.

Each Operator shall collect the tax imposed by this article 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 lodging 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 by this article.

Sec 12-14. Registration.

In order that the county will have an accurate record of parties collecting transient occupancy tax, each lodging Operator will be required to register as hereinafter provided.

- (a) Prior to commencing business each Operator of any lodging renting occupancy to transients shall register such lodging with the Tax Collector, submitting any information deemed necessary by the Tax Collector, including, but not limited to, the following:
 - (1) Name of Lodging Facility
 - (2) Type of Lodging Facility (Hotel, Motel, Campground, Bed and Breakfast, etc.)

- (3) Type of Ownership (Individual, Corporation, Partnership, etc.)
- (4) Name of owner and/or Operator (if corporation or partnership names of officers or partners)
- (5) Name, address and phone number of person preparing reports and remittances
- (6) Mailing and physical addresses of lodging facility
- (7) Mailing address of corporate or partnership office(s)
- (8) Phone number of facility and Operator
- (9) Starting date of business
- (10) Number, type and rental rate of lodging units within lodging facility
- (11) Authorized signature and date
- (12) If registration information is submitted by a rental agency, a listing of other lodging properties managed by that rental agency

The Operator shall also obtain from the Tax Collector a registration certificate to be at all times posted in a conspicuous place on the premises. Registration certificate shall, among other things, state the following:

- (1) Name and address of the lodging
 - (2) Name of the Operator
 - (3) Name and address of owners
 - (4) Registration certificate number and date issued;
- (b) The registration certificate is not transferable, and is to be returned to the Tax Collector upon sale of property or cessation of business along with the final remittance of transient taxes due.
 - (c) The Operator named on the face of this registration certificate shall be responsible to collect from transients the transient occupancy tax and remitting such tax to the Tax Collector. 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 lodging without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department, or office in this county.
 - (d) It shall be the responsibility of the owner of the lodging to report in writing all changes of Operators or operations to the Tax Collector immediately including, but not limited to, any change in operations, mailing address, number of rooms, or changes in ownership.
 - (e) A registration certificate may be revoked by the Tax Collector upon failure to comply with any provision of this article. Revocation by the Tax Collector may be appealed to the Board of Supervisors as provided in Section 12-21. An appeal of revocation as provided herein will stay the revocation until the Board of Supervisors issues its decision.
 - (f) Operation without a valid registration certificate shall be a misdemeanor and shall be punishable as provided by Section 1-7 of Sonoma County Code. Each day of operation without a valid registration certificate shall be deemed to be a separate offense.

Sec. 12-15. Reports and remittances.

Each Operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Tax Collector, make a return to the Tax Collector, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax

Collector. The Tax Collector may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by Operators pursuant to this article shall be held in a separate trust account, apart from the rents or business revenues of the hotel, for the benefit of the county until payment thereof is made to the Tax Collector.

Sec 12-16. Penalties for delinquent payment.

- (a) Base Tax Defined. For purposes of this section, "base tax" means the tax to be collected by an Operator pursuant to Section 12-13 (i.e., 9% of the taxable room rents to be collected within the reporting period).
- (b) Original Delinquency. Any Operator who fails to remit any base tax imposed by this article within the time required shall pay a penalty of ten (10) percent of the amount of the base tax in addition to the amount of the base tax, provided that the base tax and penalty are remitted within a period on or before thirty (30) days following the base tax due date.
- (c) Continued Delinquency. Any Operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay the base tax and the ten percent penalty imposed by subsection (b), plus a second delinquency penalty of ten (10) percent of the amount of the base tax.
- (d) Fraud. If the Tax Collector determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of twenty-five (25) percent of the amount of the base tax shall be added thereto in addition to the penalties stated in subsections (b) and (c) of this section.
- (e) Interest. In addition to the penalties imposed, any Operator who fails to remit any base tax imposed by this article shall pay interest at the rate of one and one-half (1½) percent per month on the unpaid balance of the base tax, from the date on which the remittance first became delinquent until paid in full.
- (f) Penalties Merged with Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required by this article to be paid.
- (g) Security Bond. The Tax Collector is authorized to require any Operator who has failed to file two (2) or more returns or payments, or who has filed two (2) or more delinquent returns or payments, in any twelve (12) month period, to deliver to him a security bond equal to three (3) times the anticipated tax collected for the highest delinquent reporting period. Failure to post a bond in a form acceptable to the Tax Collector when requested to do so shall be grounds for revocation of an Operator's certificate of registration as provided in section 12-14(e).

Sec. 12-17. Determination of tax by Tax Collector upon default of Operator.

If any Operator shall fail or refuse to collect the tax levied by this article or to make, within the time provided in this article, any report and remittance of such tax or any portion thereof required by this article, the Tax Collector shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Tax Collector shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this article and payable by any Operator who has

failed or refused to collect the same or to make such report and remittance, the Tax Collector shall proceed to determine and assess against such Operator the tax, interest and penalties provided for by this article. In any case where determination is made, the Tax Collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the Operator at his last known place of address.

The Operator may, within ten (10) calendar days after the serving or mailing of such notice, make application in writing to the Tax Collector for a hearing on the amount assessed. Refer to Section 12-21-1 Appeals.

Sec. 12-18-1. Records to be kept.

It shall be the duty of every Operator liable for the collection and payment to the county of any tax imposed by this article to keep and preserve, for a period of five (5) years, all records that may be necessary to determine the amount of such tax as he may have been liable for the collection of and payments to the county under this article. At a minimum, the records deemed necessary for this determination shall be a chronological cash journal showing tax and room rate separately, or other means acceptable to the County Auditor-Controller/Tax Collector of summarizing the Operator's monthly or quarterly revenue, supported by room registrations (including the name and address of the transient), the automobile license plate number of the transient, a calendar of advance registrations, copies of forms used to claim exemption from the tax, and pre-numbered payment receipts showing payment for occupancy which state the room rate separate from the amount of tax paid and which may, with reasonable effort, be identified with the revenue summary. These records shall be available, at all times, for inspection by the County Auditor-Controller/Tax Collector or his deputies. Performance of an audit does not waive the county's right to any tax or the five (5) year requirement of preserving records.

Sec 12-18-2. Change of ownership or Operator

- (a) In the event that there is a change in ownership or Operator of any lodging facility, the new owner or Operator is required to submit an updated registration form to the Tax Collector.
- (b) Unless otherwise provided by law, upon the sale of any lodging facility:
 - (i) it is the joint and several liability of both the seller and buyer to remit any tax due up until the date of sale; and
 - (ii) A Certificate of Delinquent Transient Occupancy Tax Lien may be filed against both the seller and/or buyer in an amount determined by the Tax Collector.
- (c) Following any change of ownership or Operator, the new owner and Operator are subject to an audit by the County Tax Collector/ Auditor-Controller or deputies.
- (d) Any owner of a lodging facility required to collect or pay transient occupancy tax may apply for and receive within 90 days of application, an Occupancy Tax Clearance Certificate, provided that the taxes and any penalties are paid in full for the time period specified.

Sec. 12-19. Refunds.

- (a) If a tax, interest or penalty imposed by this article has been overpaid or paid more than once or has been erroneously or illegally collected or received by the county, a refund may be sought by filing a claim according to the procedure established in Sonoma County Code Chapter 2, Art. XXV.
- (b) No claim for refund of a tax may be filed by an Operator unless it is established in the claim that the amount of the tax so collected has either been refunded to the person or entity that actually paid the tax, or has been credited to rent subsequently payable by such person or entity to the Operator.

Sec. 12-20. Tax due deemed debt to county—Actions to collect.

Any tax required to be paid by any transient under the provisions of this article shall be deemed a debt owed by the transient to the county. Any such tax collected by an Operator which has not been paid to the county shall be deemed a debt owed by the Operator to the county. Any person owing money to the county under the provisions of this article shall be liable to an action brought in the name of the county for the recovery of such amount. The county shall be entitled to recover from anyone found liable for the debt, any costs, including attorney's fees, personnel costs, or other expenses incurred by the county because of the failure to timely remit tax proceeds to the County.

Sec. 12-21-1. Appeal to Tax Collector.

Any Operator aggrieved by any decision of the Tax Collector with respect to the amount of the tax imposed by Section 12-17 or by audit, and interest and penalties, if any, shall first appeal to the Tax Collector.

- (a) Request must be made in writing within ten (10) calendar days after the serving or mailing of notice per Section 12-17, to the Tax Collector to appeal the decision on the amount assessed.
- (b) At such hearing, the Operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed.
- (c) After such hearing the Tax Collector shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in Section 12-17 of such determination and the amount of such tax, interest and penalties. The Tax Collector's determination shall be presumed to be correct. At any appeal, the Operator has the burden of proving that the Tax Collector's determination is incorrect, and the burden of producing sufficient evidence to establish the correct tax liability. The amount determined to be due shall be payable after thirty (30) calendar days unless it is appealed to the Board of Supervisors.

Sec. 12-21-2. Appeal to Board of Supervisors.

Failing a resolution with Tax Collector Appeal process, the Operator may then

- (a) appeal to the Board of Supervisors by filing a notice of appeal with the County Clerk within ten (10) calendar days of the serving or mailing of the determination by the Tax Collector of the amount of tax due.
- (b) The Board of Supervisors shall fix a time and place for hearing such appeal, and the County Clerk or Tax Collector shall give notice in writing to such Operator at his last

known place of address. The Tax Collector shall present the matter to the Board and include evidence submitted by the Operator.

- (c) The Tax Collector shall also include proposed findings and a resolution of the appeal. At the hearing, both the Tax Collector and the owner or Operator shall have an opportunity to explain their case and introduce other statements or evidence. The Board may impose reasonable time limits on each party's presentation.
- (d) The findings of the Board of Supervisors shall be final and conclusive and shall be served upon the appellant in the manner prescribed in Section 12-17 for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

Sec. 12-22. Tax lien.

- (a) The Tax Collector is authorized to record a Certificate of Delinquency of Transient Occupancy Tax Lien with the Sonoma County Recorder against any Operator who fails to remit taxes, penalties, or interest due under this article within the times required herein. The Tax Collector shall add to the amount of the lien the costs incurred by the County in collecting the tax due, such costs specified in Sec. 12-20 above. The Certificate of Delinquency of Transient Occupancy Tax Lien may be filed by the Tax Collector:
 - (1) Ten (10) days after the serving or mailing of the notice required by Section 12-17, if the Operator does not file the application for appeal permitted by Section 12-21-1(a).
 - (2) If the Operator files the application for appeal permitted by Section 12-21-1(a), thirty (30) days after the Tax Collector's determination of the amount of tax to be remitted pursuant to 12-21-1(c), unless the Operator files an appeal pursuant to Section 12-21-2(a).
 - (3) If the Operator files an appeal pursuant to Section 12-21-2, ten (10) days after service of the Board of Supervisor's findings pursuant to Section 12-21-2.

The Certificate of Delinquency of Transient Occupancy Tax Lien shall be filed within three years after the tax becomes due. The Certificate of Delinquency of Transient Occupancy Tax Lien shall specify the amount due, the name and last known address of the Operator liable for the same, and a statement that the Tax Collector has complied with all provisions of this article with respect to the computation and levy of the tax owed by the Operator. From the time of the recording of the Certificate of Delinquency of Transient Occupancy Tax Lien, the amount required to be paid, together with penalties, constitutes a lien upon all real property in the county owned by the Operator or thereafter acquired before the lien expires. The lien has the force, effect, and priority of a judgment lien and shall continue for ten years from the filing of the Certificate of Delinquency of Transient Occupancy Tax Lien, unless sooner released or otherwise discharged. Within ten years of the date of the recording of the Certificate of Delinquency of Transient Occupancy Tax Lien (or within ten years of the date of the last extension of the lien), the Tax Collector may extend the lien by filing for record a new certificate in the office of the Sonoma County Recorder, and from the time of filing the lien under the original Certificate of Delinquency of Transient Occupancy Tax Lien shall be extended for an additional ten years, unless sooner released or otherwise discharged. The lien shall not be removed until the delinquent taxes, penalties for delinquency, and costs of collection are fully paid or the property is sold for payment of the delinquent taxes, penalties for delinquency, and costs of collection.

- (b) At any time within three years after the recording of a Certificate of Delinquency of Transient Occupancy Tax Lien under subsection (a) above, the Tax Collector may issue a warrant directed to any sheriff or marshal for the enforcement of the lien and the collection of any tax and penalties required to be paid the County under this article. The warrant shall have the same effect as a writ of execution, and be executed in the same manner and with the same effect as a levy and sale pursuant to a writ of execution. The Tax Collector may pay or advance to the sheriff or marshal such fees, commission, and expenses for services as are provided by law for similar services pursuant to a writ of execution.
- (c) In lieu of issuing a warrant under subsection (b), at any time within the three years after a Certificate of Delinquency of Transient Occupancy Tax Lien was recorded under subsection (a), the Tax Collector may collect the delinquent amount by seizing, or causing to be seized, any property, real or personal, of the Operator and sell any non-cash or non-negotiable property, or a sufficient part of it, at public auction to pay the amount of tax due, together with any penalties, interest, and any costs incurred on account of the seizure and sale. Any seizure made to collect taxes due shall only be of property of the Operator not exempt from execution under the provisions of the Code of Civil Procedure.

Sec. 12-23. Violations and penalties.

- (a) Any person violating any of the provisions of this article shall be guilty of a misdemeanor and shall be punishable therefore as provided by Section 1-7.
- (b) Any Operator or other person who fails or refuses to register as required in this article, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the Tax Collector, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor, and is punishable as aforesaid and is subject to all sections of this Chapter.
- (c) Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this article to be made, is guilty of a misdemeanor and is punishable as aforesaid.
- (d) In addition, the Tax Collector may pursue on behalf of the county, any civil or administrative remedy otherwise available for failure to comply with the requirements of this article. If the county prevails, the county shall be entitled to recover any costs, including attorney's fees, personnel costs or other expenses incurred because of failure to comply with the requirements of this article. Failure to pay such costs upon the demand shall be grounds for revocation of an Operator's certificate of registration as provided in Section 12-14 (e).

SECTION III. Retroactive Effect.

It is the intent of this Board that the amendments exempting complimentary rooms from transient occupancy tax be applied retroactively to rooms and lodging rented since January 1, 2007. Any claims for refund of tax already paid must be filed within one year of the effective date of this ordinance, in accordance with the procedures established in Sec. 12-19 of Chapter 2 Article XXV of the Sonoma County Code.

SECTION IV. Severability.

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The Board of Supervisors hereby declares that it would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

SECTION V. Effective Date.

This ordinance shall be and the same is hereby declared to be in full force and effect from and after thirty (30) days after the date of its passage and shall be published once before the expiration of fifteen (15) days after said passage, with the names of the Supervisors voting for or against the same, in *The Press Democrat*, a newspaper of general circulation published in the County of Sonoma, State of California.

In regular session of the Board of Supervisors of the County of Sonoma introduce on the 16th day of December 2008, and finally passed and adopted this 6th day of January, 2009, on regular call of the members of said Board by the following vote:

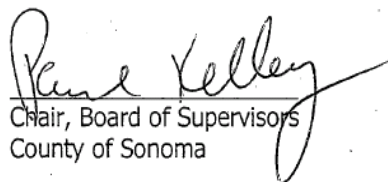
SUPERVISORS:

BROWN Aye **KERNS** Aye **ZANE** Aye **KELLEY** Aye **CARRILLO** Aye

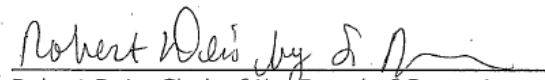
AYES 5 **NOES** **ABSTAIN** **ABSENT**

WHEREUPON, the Chair declared the above and foregoing ordinance duly adopted and

SO ORDERED.


Chair, Board of Supervisors
County of Sonoma

ATTEST:


Robert Deis, Clerk of the Board of Supervisors

ORDINANCE NO. 6173

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, AMENDING THE PROVISIONS OF SECTION 12-11 OF THE SONOMA COUNTY CODE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE FROM NINE (9) PERCENT TO TWELVE (12) PERCENT

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section 1. Amendment of Sonoma County Code Section 12-11.

Section 12-11 of the Sonoma County Code is amended to read as follows:

“Section 12-11. Imposition of tax-payment of tax by transient.

For the privilege of occupancy at any lodging, each transient is subject to and shall pay a tax in the amount of twelve (12) percent of the rent charged. Said tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the Operator or to the county. The transient shall pay the tax to the Operator of the lodging at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient’s ceasing to occupy space at the lodging. It is the responsibility of the Operator to collect the tax. If, for any reason, the Operator fails to collect the tax due at the time the rent is collected, the Operator becomes liable for the tax due.”

Section 2. Nature of Tax.

If approved by a majority of the electorate voting on the measure, the ordinance will increase the transient occupancy tax rate from nine (9) percent to twelve (12) percent of rent charged. The transient occupancy tax is a tax imposed upon transients for the privilege of occupying lodging located within the unincorporated territory of Sonoma County. The tax increase would be collected by operators, in the same manner as the current transient occupancy tax is collected. The collection of the tax from operators would be administered by the Sonoma County Tax Collector as provided in Chapter 12, Article III of the Sonoma County Code.

Section 3. General Tax.

The transient occupancy tax imposed by this ordinance is a general tax within the meaning of Government Code §53721 and Article XIII C, §1(a) of the California Constitution. The revenue generated by this general tax is available for general governmental purposes. To that end, the Auditor-Controller is instructed to deposit the revenue from the tax into the County General Fund and to include her estimate of the revenue from this general tax, together with her estimates of other revenue sources, in the tabulation that she is annually required to prepare by Government Code §29060. The revenue from this general tax shall be available to the Board of Supervisors for annual appropriations in the County’s budget for any lawful expenditure. Nothing in this ordinance nor in any other ordinance, advisory measure, resolution, or policy shall be construed as limiting, in any way, the amount or the objects of the appropriations and expenditures that can be made from the revenue of the tax nor be construed as creating a continuing appropriation.

Section 4. Severability.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 5. Election.

An election shall be held on November 8, 2016, on the issue of increasing the transient occupancy tax rate from nine (9) percent to twelve (12) percent.

Section 6. Effective and Operative Dates.

This ordinance shall take effect immediately upon its adoption by a majority of the electorate voting on the ordinance at the November 8, 2016, general election. The operative date of Section 1 shall be January 1, 2017.

Section 7. Compliance with the California Environmental Quality Act (CEQA).

Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance as a government funding mechanism is not a project subject to the requirements of CEQA.

In regular session of the Board of Supervisors of the County of Sonoma introduced on the 19th day of July, 2016, and finally passed and adopted this 9th day of August, 2016, on regular roll call of the members of said Board by the following vote:


SUPERVISORS:

Gorin: Aye Rabbitt: Absent Zane: Aye Gore: Aye Carrillo: Aye

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

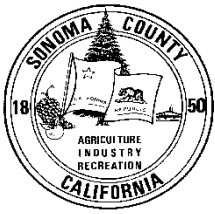
WHEREUPON, the Chair declared the above and foregoing ordinance duly adopted and

SO ORDERED.


Chair, Board of Supervisors
County of Sonoma

ATTEST:

Veronica A. Ferguson
Veronica Ferguson, County Clerk and
Clerk of the Board of Supervisors,
by Roxanne Epotein



SONOMA COUNTY TAX COLLECTOR
 P.O. Box 3879, Santa Rosa, CA 95402-3879
 Phone (707) 565-7133 Fax (707) 565-1167

FOR TAX OFFICE USE ONLY
 TOT # _____ DIST _____
 APN _____
 Orig Issue Date: _____
 Rev Issue Date: _____

TRANSIENT OCCUPANCY TAX (TOT) REGISTRATION FORM
FOR PROPERTY MANAGERS

This form must be filed with the Sonoma County Tax Collector's Office prior to commencing business and/or when a change is made to this record. Please mail to the above address: Attention: TOT

Complete this form exactly as the property is to be registered

OWNER AND PROPERTY INFORMATION: This Registration is: **NEW PROPERTY** **INFORMATION UPDATE**

1. Property Name:	_____	
2. Owner Name(s):	_____	
3. Situs Address:	_____	
4. Owner Mail Address:	_____	
5. Owner Phone:	_____	6. Owner Email: _____
7. Ownership Type:	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____	
8. Start Date of Vacation Rental Operation _____	(by any Operator / Agent)	
9. Advertising Platforms:	<input type="checkbox"/> Airbnb <input type="checkbox"/> Airbnb Exclusive <input type="checkbox"/> VRBO/Home Away <input type="checkbox"/> FlipKey <input type="checkbox"/> Trip Advisor <input type="checkbox"/> Other _____	
10. Mgmt Type:	<input type="checkbox"/> Full Rep <input type="checkbox"/> Bookings <input type="checkbox"/> Self-Managed: (Owner-Op of 2 or more rentals as PM) <input type="checkbox"/> Contact Only	
11. Reporting Responsibility:	<input type="checkbox"/> PM Solo <input type="checkbox"/> Joint <input type="checkbox"/> SM Solo <input type="checkbox"/> Owner(s) Only	
12. Additional Owners, Partners, or Corporate Officers:	_____	
	Name	Title
	_____	_____
	Address	_____

13. Rental Information	Low	High	14. Facility Type: SELECT ONE OPTION
Rate per Night	[]	[]	<input type="checkbox"/> Primary <input type="checkbox"/> 2 nd Home
Number of Sleeping Rooms	[]	[]	<input type="checkbox"/> Hotel / Motel <input type="checkbox"/> Other Multi-Unit
Number of Rentable Units (Single Family Dwelling=1)	[]	[]	<input type="checkbox"/> RV / Mobile Park <input type="checkbox"/> Campground

15. **(INITIAL)** **I ACKNOWLEDGE I AM AWARE OF THE PERMIT REQUIREMENTS IN VACATION RENTAL ORDINANCE NO. 6145 AND MY RESPONSIBILITIES UNDER TOT ORDINANCES 5823 AND 6173.**

I, _____, hereby agree to abide by and conform to TOT Ordinances 5823 and 6173. I further acknowledge it is my responsibility, as property owner and/or Operator, to ensure the conduct of the vacation rental is not contrary to any covenant, code, ordinance or restriction which may govern the property on which the vacation rental is conducted.

I declare, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

Owner's Printed Name: _____

Owner Signature: _____ **Date:** _____

16. PROPERTY MANAGER INFORMATION:

Property Manager: _____	PM ID: _____
Mailing Address: _____	
Business Phone: _____	Email: _____
Web Site: _____	17. Date Listing Added: _____

18. **AS PROPERTY MANAGER, I ACKNOWLEDGE I AM AWARE OF THE PERMIT REQUIREMENTS IN VACATION RENTAL**
(INITIAL) ORDINANCE NO. 6145 AND MY RESPONSIBILITIES UNDER TOT ORDINANCES 5823 AND 6173.

I declare, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

Property Manager's Printed Name: _____

Property Manager's Signature: _____ Date: _____

For Questions Regarding Registration or Quarterly Reports Contact the Tax Collector's Office at (707) 565-7133.
The Treasurer-Tax Collector's Office may share information with other County departments.

<i>FOR TAX OFFICE USE ONLY:</i>	<input type="checkbox"/> EX <input type="checkbox"/> DB <input type="checkbox"/> PM <input type="checkbox"/> INV <input type="checkbox"/> CRT/CPY <input type="checkbox"/> LTR <input type="checkbox"/> FRM <input type="checkbox"/> M <input type="checkbox"/> SCAN
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TRANSIENT OCCUPANCY TAX REGISTRATION FORM INSTRUCTIONS FOR PROPERTY MANAGERS

These instructions are for vacation rentals, represented by Property Managers, offering accommodations of one or more rooms or living spaces located in the unincorporated area of Sonoma County. All operators of facilities in an incorporated city within Sonoma County should contact that city for transient occupancy tax information.

Complete the TOT Registration Form as instructed here and return it to our office. We will then issue a Transient Occupancy Tax (TOT) Certificate for the rental property. The original Certificate must be displayed in a prominent place at the vacation rental. Operators operating without a valid TOT Certificate shall be guilty of a misdemeanor, which is punishable by a fine not to exceed five hundred dollars (\$500.00) or imprisonment for a term not to exceed six (6) months, or by both such fine and imprisonment. Each day of operation without a valid TOT Certificate shall be deemed a separate offense.

Instructions for completing the TOT Registration for Property Managers:

1. **Property Name:** This name will appear on the Certificate. This is the registered name of the property, usually a descriptive or marketing reference, for example "The Little Red House". It does not need to be a legally registered name. If left blank, the property's situs will appear on the TOT Certificate as the Property Name.
- 2-6. **Owner(s)' Contact Information:** Provide Owner(s)' contact information and Property Address (Situs Address).
7. **Ownership Type:** Identify ownership of the business or rental property.
8. **Start Date of Vacation Rental Operation:** Enter the date the Owner(s) first placed or will place the property in operation as a vacation rental, whether under your management, another agent, or on their own. Leave blank if unknown.
9. **Advertising Platforms:** Provide all advertising platforms to be used for the rental property.
10. **Mgmt Type:** Indicate the type of management you provide: **"Full Rep"**: You handle all bookings, advertising, collection of rent and TOT, and file TOT Returns on behalf of the Owner(s). **"Bookings"**: You handle some bookings and some property services, you collect rents; however, the Owner also handles bookings and collects rents. Both parties must file TOT Returns. **"Self-Managed"**: You are the Owner and Operator of 2 or more rentals and you are solely responsible for all bookings, management, and filing of TOT Returns. **"Contact Only"**: You are the local contact person for this property, but the Owner manages all bookings, rentals, and files TOT Returns.
11. **Reporting Responsibility:** **"PM Solo"**: The Property Manager will have sole responsibility for filing and reporting TOT on behalf of the Owner(s). **"Joint"**: Both the Owner and the Property Manager will each file and report TOT for rentals managed by each party. **"SM Solo"**: For Self-Managed properties; the Owner(s) will file TOT Returns for all properties as a Property Manager. **"Owner(s) Only"**: The Owner(s) will have sole responsibility for filing TOT Returns. (Note: In all cases the ultimate responsibility falls upon the Owner/Operator to be in compliance with the TOT Ordinances.)
12. **Additional Owners, Partners, or Corporate Officers:** Enter any additional Owner(s) or Corporate designations as applicable to the status of ownership for the vacation rental.
13. **Rental Information:** Provide the rate per night (low and high), number of sleeping rooms, and number of rentable units. Note: A Single Family Dwelling counts as 1 rentable unit.
14. **Facility Type:** Check the appropriate box for the type of facility that best describes the property.
15. **Owner's Acknowledgement and Sign-Off:** Property owner(s) must initial to indicate their awareness of the permit requirements of Vacation Rental Ordinance No. 6145 and their responsibilities under TOT Ordinances 5823 and 6173. They must also sign under penalty of perjury that the information contained on the Registration Form is true and correct.
16. **Property Manager Information:** Enter the requested Property Manager contact information as outlined in this section.
17. **Date Listing Added:** Enter the date you added the property to your inventory of listings.
18. **Acknowledgement:** Initial to indicate the Property Manager's (PM) awareness of the permit requirements of Vacation Rental Ordinance No. 6145 and its responsibilities under TOT Ordinances 5823 and 6173. Please sign and date this section. Your signature signifies you are an authorized representative or agent of the Owner(s).

Tax reporting is mandatory on a quarterly basis. The Tax Collector provides Operators with a quarterly Tax Return which must be completed and returned to the Tax Collector's Office with the Property Manager's Detail Report attached, with the appropriate tax amount, and postmarked on or before the due date for the reporting quarter. It is the Operator's responsibility to file on time, whether or not a Tax Return is received from our office. Even if no rents are collected for the rental during the quarter, \$0.00 must be reported for the rental. Failure to submit the quarterly Tax Return and monies due will result in penalties and interest and further collection activity. Continued delinquency may result in the Operator being required to post a security bond and possible revocation of their TOT Certificate. Operator records are subject to annual audits by the Sonoma County Auditor-Controller. These records are to be made available upon reasonable request and must be retained for a period of five (5) years.

Visit our website at <http://sonomacounty.ca.gov/ACTTC/Revenue-Accounting/Transient-Occupancy-Taxes/> for Tax Returns and additional TOT information. Copies of the Sonoma County Transient Occupancy Tax Ordinances are available upon request, or on our website. It is recommended that Operators read and comply with the Ordinances.

Please direct all questions regarding Transient Occupancy Taxes and related matters to:

SONOMA COUNTY TAX COLLECTOR
ATTN: TOT
P.O. BOX 3879
SANTA ROSA, CA 95402-3879
(707) 565-7133 / FAX: (707) 565-1167 / Email: tot@sonoma-county.org