



# City of Dayton

416 Ferry Street, Dayton Oregon (503) 864-2221 [www.ci.dayton.or.us](http://www.ci.dayton.or.us)

## Short Term Rental– *Submittal Information*

### General Information

The rental of an attached or detached legal dwelling unit for short-stay or short-term (*less than 30 days per calendar month*) is allowed within the City of Dayton as long as it is a permitted use in the applicable zone. Short-term rentals in residential zones (R1, R2, & R3) are required to be owner occupied and are a special permitted use in Commercial Residential (CR) and Commercial (C ) zones. Recreational vehicles, travel trailers, tents, or other temporary shelters may not be used as short-term rentals.

### Application Submittal Requirements

- A completed copy of the required request to operate form. *Original signatures for all property owners must be provided.* This information must be reproduced so please print clearly using black or blue ink. Do not use pencil.
- A floor plan of the short-term rental unit/structure showing all of the following:
  - Site Address
  - Name, address, email and phone numbers of Applicant or Property Owners
  - Type of Dwelling Unit (i.e. single family home, duplex, accessory dwelling unit, etc.)
  - Number of Bedrooms
  - Layout of the structure with room labels and square footage
  - Maximum occupancy
  - Map and Tax Lot number or tax account number for subject property
  - On minimum Size Paper: 8 ½ x 11

### Accessory Dwelling Units

Short-term rentals are allowed in accessory dwelling units as long as the primary structure is owner occupied and it is allowed within the applicable zone. Accessory dwelling units must be a legal dwelling unit, proof and property inspection maybe required.

### Transient Lodging Tax

A person who furnishes temporary overnight lodging is considered a transient lodging provider. All transient lodging operators are required to register with the City Manager. Registration forms can be obtained from the City of Dayton or on our website at [www.ci.dayton.or.us](http://www.ci.dayton.or.us). A Certificate of Authority to Collect Tax will be issued by the City upon receipt of your completed registration form. A certificate of authority to collect tax will be required before a short-term rental can begin collecting lodging fees.

### Business Registration

All individuals or agents of an entity, intending to conduct business within the city limits of Dayton, must first submit a completed business registration form and pay the required fee. Business Registrations expire annually on December 31<sup>st</sup> and the annual fee is \$25.

### Process

After a submitted request to operate a short-term rental has been deemed complete, the request will be reviewed by City of Dayton staff and the applicant will be notified of the City's decision.



# Short Term Rental Registration Request to Operate

City of Dayton

Building Department

Location or Site Address: \_\_\_\_\_

Tax Map Number: \_\_\_\_\_ Tax Lot Number: \_\_\_\_\_

Lot Size: \_\_\_\_\_ Zoning: \_\_\_\_\_

Number of Bedrooms: \_\_\_\_\_ Maximum Occupancy: \_\_\_\_\_ Owner Occupied:  Yes  No

Applicant Business Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ ST: \_\_\_\_\_ Zip: \_\_\_\_\_

Applicant Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

Business Registration Number: \_\_\_\_\_

Transient Lodging Tax ID Number: \_\_\_\_\_

Property Owner Name (if different): \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ ST: \_\_\_\_\_ Zip: \_\_\_\_\_

Property Owner Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

Describe Request (be specific): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Property Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*I/We acknowledge that I/We have read and agree to all the regulations relating to the operation of a short-term rental under Dayton Municipal Code Sections 7.2.417 and 7.1.200.03 and I/We further agree to comply with the transient lodging tax provisions of Section 3.8 of the Dayton Municipal Code.*

***A floor plan must be submitted with your **completed** application***

For Office Use:

Approved:  Denied:  Date: \_\_\_\_\_

Approved/Denied By: \_\_\_\_\_  City Manager  City Staff

Owner Occupied Required:  Yes  No Date Completed: \_\_\_\_\_

Comments/Conditions: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TITLE 7: LAND USE AND DEVELOPMENT CODE**  
**SECTION 7.2.4 - SUPPLEMENTAL STANDARDS FOR SPECIAL USES**

7.2.417            SHORT-TERM RENTALS *(Added Effective 06/06/16, Ordinance 633)*

7.2.417.01        No person shall occupy, use, operate, nor offer or negotiate to use, lease, or rent a dwelling unit as a short-term unless the requirements of this section have been met.

A.    Business Registration. The owner of a short-term rental shall register with the City and pay the associated registration fee as provided in Section 3.3 of the Dayton Municipal Code. The ability to operate a short-term rental in the City of Dayton shall be discontinued for failure to obtain or renew a registration to operate as provided in this section. The registration or lodging tax identification number issued by the City shall be displayed in all marketing materials advertising the short-term rental.

B.    Additional Submittal Requirements. The following information shall be submitted along with the business registration on a form approved by the City.

1.    The name, address, email address and telephone number of the property owner. An applications may be submitted by an owner and contract purchaser as the applicant and upon written request, the approval will be granted to both the owner and the buyer.

2.    A floor plan of the short-term rental identifying the number of bedrooms proposed for use.

3.    Acknowledgment by signature that the owner (and contract purchaser) have read all the regulations relating to the operation of a short-term rental under Section 7.2.417 and 7.1.200.03.

C.    Transient Lodging Tax. The owner of a short-term rental shall comply with the transient lodging tax provisions of Section 3.8 of the Dayton Municipal Code.

D.    Occupancy. The max occupancy for the dwelling unit shall be two persons per bedroom plus two additional persons. For example, a two-bedroom dwelling would have a maximum occupancy of six persons.

E.    Prohibited use. No recreational vehicle, travel trailer, tent, or other temporary shelter shall be used in conjunction with the short-term rental.

7.2.417.02        Owner occupied short-term rentals are permitted in the applicable zone, subject to the requirements for the appropriate dwelling type and the requirements in Section 7.2.417. Establishment of a short-term rental under the provisions of this section shall not constitute a land use action.

**TITLE 7: LAND USE AND DEVELOPMENT CODE**  
**SECTION 7.2.4 - SUPPLEMENTAL STANDARDS FOR SPECIAL USES**

7.2.402      ACCESSORY DWELLING UNIT

Where permitted as a special use, an accessory dwelling unit shall meet the following use and development standards: *(Amended Effective 06/06/16, Ordinance 633)*

- A.      Only one accessory dwelling unit is permitted per detached single-family dwelling, in association with a primary residence. *(Added ORD 642-Effective 07/02/18)*
  
- B.      Location. The accessory dwelling unit shall be located within the side or rear yard, but not in a side yard adjacent to a street. A detached ADU shall be physically separated from the primary residence by a minimum distance of 6 feet. A covered walkway, which contains no habitable space, may connect the two buildings without violation of the setback requirements. *(Amended ORD 642-Effective 07/02/18)*
  
- C.      Entrance. The entrance to an attached ADU shall not face the street on the same side as the entrance for the primary residence. *(Added ORD 642-Effective 07/02/18)*
  
- D.      Design. All detached ADU's shall meet the design requirements of Section 7.2.310: Single Family Dwelling Design Standards. Detached ADUs that are more than 15 feet in height shall meet the following standards for the exterior of the ADU: Exterior finish materials, roof pitch, trim, eaves, window orientation and dimension must be the same or visually match those of the primary dwelling OR must be made from wood, composite boards, vinyl or aluminum products composed in a shingle pattern, or in a horizontal clapboard or shiplap pattern with boards 6 inches or less in width.  
  
ADUs in design or historic overlays may be subject to additional design requirements. ADUs in the Historic Property Overlay Zone (Section 7.2.112) that can be seen from the street must be approved through Historic Resource review. *(Amended ORD 642-Effective 07/02/18)*
  
- E.      Area. The accessory dwelling unit shall contain the lesser of 50% of the floor area of the primary residence or 750 square feet, unless the ADU is a conversion of an existing space, in which case the ADU can exceed this maximum requirement. *(Amended ORD 642-Effective 07/02/18)*
  
- F.      Setbacks. The ADU shall conform to the setback requirements of the primary residence in the zone in which it is located. A detached ADU located in a side yard shall be set back five (5) feet from the front building line of the primary residence. *(Amended ORD 642-Effective 07/02/18)*
  
- G.      Any legal nonconforming structure that doesn't meet current setback requirements is permitted to contain or be converted to an ADU, as long as the development does not increase the nonconformity of the structure. *(Added ORD 642-Effective 07/02/18)*
  
- H.      Height. The maximum height shall be 25 feet but in no case shall the height exceed the height of the primary residence.
  
- I.      Parking. One (1) parking space, in conformance with the parking standards outlined in Section 7.2.303, is required per ADU, in addition to the parking required for the primary residence. No new access is permitted for an additional driveway for the ADU, unless the lot is located on a corner. An ADU on a corner lot may have one driveway per street frontage. Alley access for an ADU is permitted for lots located on an alley. *(Added ORD 642-Effective 07/02/18)*

## ATTACHED DWELLING UNITS

Attached dwelling units are single family homes on individual platted lots that are attached to a similar unit on one or two sides. Where permitted as a special use, attached dwelling units shall meet the following use and development standards:

- A. Permitted development. Any number of attached dwellings may be built contiguous with one or both sides of a separate platted lot with one dwelling per lot.
- B. Setbacks
  - 1. Zero side yard units shall comply with the setback requirements for the front yard, rear yard and yard adjacent to a street in the applicable zone.
  - 2. Interior side yard requirements of the applicable zone shall be met when any part of an exterior wall faces, but is not contiguous to, a side lot line. Otherwise, the interior side yard requirements shall not apply.
- C. Building separation. Buildings on adjacent properties, but not attached to each other, shall be separated by a distance of at least ten feet.
- D. Accessory buildings. The provisions of this section apply to accessory as well as main buildings.

7.2.417 SHORT-TERM RENTALS *(Added Effective 06/06/16, Ordinance 633)*

7.2.417.01 No person shall occupy, use, operate, nor offer or negotiate to use, lease, or rent a dwelling unit as a short-term unless the requirements of this section have been met.

- A. Business Registration. The owner of a short-term rental shall register with the City and pay the associated registration fee as provided in Section 3.3 of the Dayton Municipal Code. The ability to operate a short-term rental in the City of Dayton shall be discontinued for failure to obtain or renew a registration to operate as provided in this section. The registration or lodging tax identification number issued by the City shall be displayed in all marketing materials advertising the short-term rental.
- B. Additional Submittal Requirements. The following information shall be submitted along with the business registration on a form approved by the City.
  - 1. The name, address, email address and telephone number of the property owner. An applications may be submitted by an owner and contract purchaser as the applicant and upon written request, the approval will be granted to both the owner and the buyer.
  - 2. A floor plan of the short-term rental identifying the number of bedrooms proposed for use.
  - 3. Acknowledgment by signature that the owner (and contract purchaser) have read all the regulations relating to the operation of a short-term rental under Section 7.2.417 and 7.1.200.03.
- C. Transient Lodging Tax. The owner of a short-term rental shall comply with the transient lodging tax provisions of Section 3.8 of the Dayton Municipal Code.
- D. Occupancy. The max occupancy for the dwelling unit shall be two persons per bedroom plus two additional persons. For example, a two-bedroom dwelling would have a maximum occupancy of six persons.
- E. Prohibited use. No recreational vehicle, travel trailer, tent, or other temporary shelter shall be used in conjunction with the short-term rental.

7.2.417.02 Owner occupied short-term rentals are permitted in the applicable zone, subject to the requirements for the appropriate dwelling type and the requirements in Section 7.2.417. Establishment of a short-term rental under the provisions of this section shall not constitute a land use action.

## 7.2.102 SINGLE FAMILY RESIDENTIAL - (R-1)

### 7.2.102.01 Purpose

The purpose of the R-1 zone is to allow development of single family homes on individual lots provided with urban services at urban densities. Other uses compatible with residential development are also appropriate. These areas are designated as Residential in the Comprehensive Plan.

### 7.2.102.02 Permitted Uses

The following uses, when developed under the applicable development standards in this Code, are permitted in the R-1 zone:

- A. One detached single family dwelling on a separate lot or parcel.
- B. Residential homes.
- C. Child day care service, including family day care provider, for 12 or fewer children.

### 7.2.102.03 Special Permitted Uses

The following uses, when developed under the applicable standards in this Code and special development requirements, are permitted in the R-1 zone:

- A. Partitions, subject to the provisions in Section 7.2.307.
- B. Subdivision, subject to the provisions in Section 7.2.307.
- C. Accessory Dwelling Unit (one per detached single-family dwelling), subject to the provisions in Section 7.2.402. *(Added ORD 642-Effective 07/02/18)*
- D. Accessory structures and uses prescribed in Section 7. 2.203 and subject to the provisions in Section 7.2.309.
- E. Two-family dwellings (duplexes) subject to the following:
  - 1. The duplex shall be located on a corner lot.
  - 2. Access shall be subject to the following:
    - a. Where both adjacent streets are of the same street designation (e.g. local street) the duplex may obtain access from each adjacent street or share a single access.
    - b. Where the adjacent streets are of a different street designation (e.g. local and collector) a shared access shall be required from the lower street designation.
- F. The following uses, subject to the applicable standards in Section 7.2.4:
  - 1. Manufactured homes on individual lots (Section 7.2.404)
  - 2. Home occupations (Section 7.2.406).
  - 3. Owner occupied short-term rentals (Section 7.2.417) *(Amended ORD 533-Effective 06/06/16)*

## 7.2.103 LIMITED DENSITY RESIDENTIAL - (R-2)

### 7.2.103.01 Purpose

The R-2 zone is intended to provide for detached and attached dwellings on a lot or multiple dwellings on a lot at an intermediate density. Other uses compatible with residential development are also appropriate. R-2 zones are located in areas designated Residential in the Comprehensive Plan.

### 7.2.103.02 Permitted Uses

The following uses, when developed under the applicable development standards in the Code, are permitted in the R-2 zone:

- A. One detached single family dwelling on a separate lot or parcel.
- B. Buildings with two or more dwelling units.
- C. Combination of permitted attached or detached dwellings on a lot.
- D. Residential homes and facilities.
- E. Child day care service, including family day care provider, for 12 or fewer children.

### 7.2.103.03 Special Permitted Uses

The following uses, when developed under the applicable standards in the Code and special development requirements, are permitted in the R-2 zone:

- A. Partitions, subject to the provisions in Section 7.2.307.
- B. Subdivision, subject to the provisions in Section 7.2.307.
- C. Accessory structures and uses prescribed in Section 7.2.203 and subject to the provisions in Section 7.2.309.
- D. The following uses, subject to the applicable standards in Section 7.2.4:
  - 1. Accessory dwelling unit (Section 7.2.402). *(Amended Effective 06/06/16, Ord 633)*
  - 2. Attached dwelling units (Section 7.2.403).
  - 3. Manufactured homes on individual lots (Section 7.2.404).
  - 4. Manufactured home parks (Section 7.2.405).
  - 5. Home occupations (Section 7.2.406).
  - 6. Owner occupied short-term rentals (Section 7.2.417). *(Amended ORD 633-Effective 06/06/16)*

### 7.2.103.04 Conditional Uses. *(Amended ORD 584, Effective 12/3/07)*

The following uses require approval of a Conditional Use Permit and are subject to a Site Development Review:



## 7.2.104 MEDIUM DENSITY RESIDENTIAL (R-3)

### 7.2.104.01 Purpose

The R-3 zone is intended for multiple family development on a parcel at higher residential densities. Other uses compatible with residential development are also appropriate. RM zoned property is suited to locations near commercial areas and along collector, and preferably, arterial streets. The appropriate Comprehensive Plan designation is Residential.

### 7.2.104.02 Permitted Uses

The following uses, when developed under the applicable development standards in the Code, are permitted in the R-3 zone:

- A. Residential buildings containing two or more dwelling units.
- B. Residential homes and facilities.
- C. Child day care service, including family day care provider, for 12 or fewer children.

### 7.2.104.03 Special Permitted Uses

The following uses, when developed under the applicable standards in the Code and special development requirements, are permitted in the RM zone:

- A. Partitions, subject to the provisions in Section 7.2.307.
- B. Subdivision, subject to the provisions in Section 7.2.307.
- C. Accessory structures and uses prescribed in Section 7.2.203 and subject to the provisions in Section 7.2.309.
- D. The following uses subject to the applicable standards in Section 7.2.4:
  - 1. Manufactured home parks (Section 7.2.405).
  - 2. Home occupations (Section 7.2.406).
  - 3. Owner occupied short-term rentals Section (7.2.417). (*Amended Effective 06/06/16, Ordinance 633*)

### 7.2.104.04 Conditional Uses. (*Amended ORD 584, Effective 12/3/07*)

The following uses require a Conditional Use Permit and are subject to a Site Development Review:

- A. Public or private schools.
- B. Public parks, playgrounds, community clubs including swimming, tennis and similar recreational facilities, and other public and semi-public uses.
- C. Child day care service for 13 or more children.

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## 7.2.105 COMMERCIAL RESIDENTIAL ZONE (CR)

### 7.2.105.01 Purpose

To provide areas for the development of a mixture of single family, multi-family, and manufactured homes, and limited retail and service commercial uses.

### 7.2.105.02 Permitted Uses. *(Amended ORD 584, Effective 12/3/07)*

The following uses, when developed under the applicable development standards in the Code, are permitted in the CR zone:

#### A. The following residential uses are permitted in the CR zone:

1. Single family dwellings, detached
2. Duplexes.
3. Multi-family dwellings.
4. Residential care homes and facilities
5. Child day care service, including family day care provider, for 12 or fewer children.
6. Assisted living centers, nursing homes and similar institutions. These facilities are subject to the development provisions for multi-family residential development. *(Amended ORD 584, Effective 12/3/07)*

#### B. The following commercial uses are permitted:

1. Business offices including, but not limited to, insurance, real estate and title insurance; credit agencies, brokerages, loan companies, and investment companies; television and radio broadcast studios (excepting a broadcast antennae or dish), and, miscellaneous offices such as detective agencies, drafting services or contractors offices.
2. Professional offices and clinics including, but not limited to, medical, dental, engineering and legal services, but excluding veterinary clinics.
3. Banks and other financial institutions.
4. Retail sales outlet including, but not limited to, food stores, pharmacy, furniture store, artist supplies, hobby or photography store, florist, hardware store, appliance or stereo equipment store, pet shop, sporting goods, department store, clothing, jewelry, gift, and other types retail activities but excluding liquor stores.
5. Restaurants, bakeries, coffee and snack shops but excluding taverns, bars and similar establishments.
6. Retail and service related stores such as TV and radio sales and service, bicycle shop, gunsmith, upholstery shop or other similar activities where a service department is customarily a secondary activity to the retail use.

7. Service related businesses such as barber shops, beauty shops, tailors, advertising agencies, travel agencies, art or craft studios, self-serve laundry, dry cleaning (except bulk dry cleaning plants), parcel service, printing or photocopying, video rental, or other activities where the primary activity is the providing of a service to retail customers.
8. Accessory structures and uses customarily provided for retail activities.

7.2.105.03 Special Permitted Uses

The following uses, when developed under the applicable standards in the Code and special development requirements, are permitted in the CR zone:

- A. Partitions, subject to the provisions in Section 7.2.307.
- B. Subdivision, subject to the provisions in Section 7.2.307.
- C. Accessory structures and uses prescribed in Section 7.2.203 and subject to the provisions in Section 7.2.309.
- D. The following uses subject to the applicable standards in Section 7.2.4:
  1. Accessory dwelling units (Section 7.2.402). *(Added Effective 03/08/17 – Ordinance 639)*
  2. Attached dwelling units (Section 7.2.403).
  3. Manufactured homes on individual lots (Section 7.2.404).
  4. Home occupations (Section 7.2.406).
  5. Owner occupied short-term rentals (Section 7.2.417). *(Amended Effective 06/06/16, Ordinance 633)*
  6. Short-term rentals (Section 7.2.417). *(Amended Effective 06/06/16, Ordinance 633)*
- E. Small wind energy systems, subject to the provisions in Section 7.2.413. *(Amended ORD 608, Effective 10/06/1)*
- F. Drive-through windows and walk-up windows as part of a permitted use, subject to the provisions in Section 7.2.414 and 7.2.415 respectively. *(Added ORD 610 effective 4/2/12)*

7.2.105.04 Conditional Uses *(Amended ORD 589, Effective 4/2/09)*

The following uses require a Conditional Use Permit:

- A. Public or private schools.
- B. Public parks, playgrounds, community clubs including swimming, tennis and similar recreational facilities, and other public and semi-public uses.
- C. Child day care service for 13 or more children.

# CHAPTER 7: LAND USE AND DEVELOPMENT CODE

## SECTION 7.1.2 - DEFINITIONS

### 7.1.200.03 Definitions.

The following words and phrases, when used in this Code, shall have the meanings ascribed to them in this Section:

**Access:** The way or means by which pedestrians, bicycles, and vehicles shall have safe, adequate and usable ingress and egress to property. *(Amended effective 4/2/09, Ordinance #589)*

**Access Management:** Regulation of access to streets, roads, and highways from public roads and private driveways. *(Amended ORD 642-Effective 07/02/18)*

**Accessory Dwelling Unit:** An interior, attached or detached residential structure with kitchen, bathroom and living areas that is used in connection with or that is accessory to a single-family dwelling on the same lot or parcel. *(Amended ORD 633-Effective 06/06/16)*

**Accessory Structure:** A detached, subordinate building on the same lot or parcel, the use of which is incidental to the main building or use of the land. An accessory structure does not include habitable living space. *(Amended ORD 642-Effective 07/02/18)*

**Accessory Structure [Flood]:** Sheds or small garages that are exempt from elevation or flood proofing requirements. This definition shall be limited to detached structures less than 480 square feet in area.

**Accessory Use:** A use incidental and subordinate to the main use of the parcel, lot or building.

**Accessway:** A right-of-way or easement, not located within a street right-of-way, that provides space for either or both pedestrian and bicycle passage. *(Amended ORD 589-Effective 4/2/09)*

**Adult Care Facility:** See Nursing Home.

**Adult Foster Care:** See Residential Home and Residential Facility.

**Alteration [Historic]:** A change, addition, or modification to the exterior of a building.

**Appeal:** A request for a review of a decision authority's action on an application.

**Applicant:** The property owner of record, contract purchaser or agent authorized to work on behalf of, or represent, an owner.

**Approved:** Means approved by the City Manager, Planning Commission or City Council having the authority to grant such approval. *(Amended ORD 608 effective 10/06/11)*

**Area:** The total area circumscribed by the boundaries of a lot or parcel, except:

1. When the legal instrument creating the property shows the boundary extending into a public street right-of-way, then for purposes of computing the lot or parcel area shall be the street right-of-way line, or if the right-of-way line cannot be determined, a line running parallel to and  $\frac{1}{2}$  of existing right-of-way from the center of the traveled portion of the street.
2. Private access easements, and the access strips to flag-lots, shall not be included when calculating the area of a lot or parcel.

## Chapter 3 – Business Registrations

Dayton Municipal Code 3.3 states that no individual or entity may conduct business within the City without registering annually with the City Recorder.

Business registrations expire on December 31<sup>st</sup> of each year and must be renewed annually.

The annual business registration fee is \$25.00.

3.3.1 – Procedure for Registration: An individual, or an agent of an entity, intending to conduct business shall first submit a completed Business Registration Form and annual fee to the City Recorder, either in person during regular business hours at City Hall or by mail.

3.3.2 – Interpretation: Registration pursuant to Dayton Code section 3.3 does not mean that the City authorizes any business activity or that any legal requirements have been met, other than registration pursuant to this section.

3.3.3 – Violation: A violation of any provision of section 3.3 of the Dayton Code shall be a Class B violation.

### 3.2 – Definitions:

Business – means any enterprise in which more than one consumer pays currency or exchanges personal property for information, goods or services, excluding garage sales and enterprises conducted by individuals under 18 years of age.

Conducted within the City – Whenever an owner or agent of the entity or individual conducting the business is physically within the city limits for the purpose of advertising or conducting business.

## Home Occupations: (Businesses in Residential Zones)

- A) The Owner/Operator of a home occupation must first register their business with the City and pay the associated registration fee.
- B) The Owner/Operator shall reside in the home in which the home occupation is conducted. No more than one outside employee shall be permitted per residence.
- C) The home occupation shall be conducted in such a manner as not to create any off premise nuisance.
- D) Signs shall be limited to those placed within a window. Window displays and outdoor signage shall be prohibited.
- E) Structural alterations are permitted provided the residential character of the building is not altered.
- F) No additional parking spaces are required.
- G) Visits by suppliers or customers are limited to the hours of 8 am to 8 pm.
- H) Outdoor signage or displays are prohibited.
- I) The repair (including bodywork), alteration, painting, cleaning, detailing or rebuilding of vehicles including automobiles, motorcycles, tractors and similar mechanized equipment, shall be prohibited.
- J) These provisions do not apply to day-care or family day care providers.

# City of Dayton



*“Rich in History .....  
Envisioning our Future”*

## Business Registration

### Commercial and Residential Zones

**City of Dayton**

416 Ferry Street – PO Box 339

Dayton OR 97114-0339

(503) 864-2221 - Fax # (503) 864-2956

Website: [ci.dayton.or.us](http://ci.dayton.or.us)

Email: [cityofdayton@ci.dayton.or.us](mailto:cityofdayton@ci.dayton.or.us)





# City of Dayton

## Transient Lodging Tax

416 Ferry St  
PO Box 339  
Dayton OR 97114  
(503) 864-2221  
[www.ci.dayton.or.us](http://www.ci.dayton.or.us)  
cityofdayton@ci.dayton.or.u

On December 7, 2015 the Dayton City Council voted to adopt Ordinance 631 – Transient Lodging Tax. The Tax will go into effect on April 1, 2016 and will affect all businesses and individuals who offer overnight lodging within the city limits of Dayton. Transient lodging tax is imposed on overnight stays in temporary dwelling units used for human occupancy.

### Who must pay?

A person who furnishes temporary overnight lodging is considered a transient lodging provider. Whoever collects the payment for occupancy is considered the transient lodging tax collector and is responsible for collecting and remitting the tax with the appropriate tax forms. You must remit a tax return even if there was no tax collected for the reporting period.

Transient lodging establishments include:

- Hotels and motels
- Bed and breakfast facilities
- RV sites in RV parks or campgrounds
- Resorts and inns
- Cabins, lodges and guest ranches
- Condominiums
- Short-term rental apartments and duplexes
- Vacation rental houses
- Tent sites and yurts in private and public campgrounds
- Any other dwelling unit, or portion of a dwelling unit, used for temporary overnight stays.

### Who must register?

All Transient Lodging Operators are required to register with the City Manager. Registration forms can be obtained from the City of Dayton or on our website at [www.ci.dayton.or.us](http://www.ci.dayton.or.us). A Certificate of Authority to Collect Tax will be issued by the City upon receipt of your completed registration form.

### Business Registration requirement

All individuals or agents of an entity, intending to conduct business within the city limits of Dayton, must first submit a completed business registration form and pay the required fee. Business Registrations expire annually on December 31<sup>st</sup> and the annual fee is \$25.

### How much is this Tax?

Transient lodging providers must collect and remit 8% of the total gross lodging receipts to the City of Dayton quarterly. If you collect payment for transient lodging directly from customers, then you must collect this tax. You will hold this tax in trust and send it quarterly to the City of Dayton. If you don't pay this tax in a timely manner, the City will charge you penalty and interest.

### Who is exempt from the tax?

- Any occupant for more than 30 successive calendar days with respect to any rent imposed for the period commencing after the first 30 days per calendar year.
- Any person who rents a private home, vacation cabin, or like facility from any owner who rents out such facility for less than 30 days per calendar year.
- Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or similar facility.



## How and when do I pay the Tax?

Transient Tax Collectors must file a quarterly return and submit the tax for each business, on or before the last day of April, July, October and January. A zero tax return must be submitted even if you didn't collect any tax for the reporting period.

## Tax Reporting Schedule:

- |                                |   |
|--------------------------------|---|
| · January, February & March    | Due Date to File = April 30 <sup>th</sup>   |
| · April, May & June            | Due Date to File = July 31 <sup>st</sup>    |
| · July, August & September     | Due Date to File = October 31 <sup>st</sup> |
| · October, November & December | Due Date to File = January 31 <sup>st</sup> |

## CITY OF DAYTON - TRANSIENT LODGING QUARTERLY TAX RETURN INSTRUCTIONS

### Physical Address

This is the actual physical address where the business is located/operated and must be within the City limits of Dayton.

### Business Registration Number

Upon registration of your business, you will be assigned a unique business registration number, which will be your business identification number on your quarterly tax returns.

Line 1 - Total gross receipts for lodging, include all non-operational fees related to lodging. Include both short-term and long-term or monthly receipt totals.

Line 2 - Reduction to Gross Receipts - Line 2a Long term or monthly lodging: Enter the gross lodging receipts received for long term or monthly lodging.

Long term or monthly lodging - A unit that is occupied by the same person or company for a consecutive period of 30 days or more. This requirement is satisfied even if the physical unit changes, but is within the same facility and charges are paid by the same person/company.

### Sign and date your return

Please do not use red ink or pencil to fill out your return. Do not staple your check or money order to this return.

### Mail your return

Your return cannot be submitted electronically. You must mail or deliver your return with payment to

City of Dayton  
PO Box 339/416 Ferry Street  
Dayton OR 97114

### Late filing and payment

Penalty and interest are imposed if you mail your return and pay the tax after the due date. The penalty is 10% of the unpaid tax amount due in addition to the tax amount. Delinquent tax payments which are more than 30 days delinquent, following the date the remittance first became delinquent, must pay a second delinquency penalty of 15% of the tax amount due in addition to the tax amount due and the 10% penalty first imposed.

### Interest

Interest of 1% per/month will be imposed on any unpaid tax from the due date until the date payment in full is received.

### Due Date

Your tax return and payment are due quarterly on April 30, July 31, October 31, and January 31.



# Transient Lodging Registration

416 Ferry St - PO Box 339  
Dayton OR 97114  
Ph # (503) 864-2221  
Fax # (503) 864-2956  
[www.ci.dayton.or.us](http://www.ci.dayton.or.us)  
[cityofdayton@ci.dayton.or.us](mailto:cityofdayton@ci.dayton.or.us)

For City of Dayton use:

Date Received:	Received By:	<b>Registration Number:</b>
Start Date:	Certificate Issued:	Approved:

**Contact Information:**

Business Name: \_\_\_\_\_

Applicants Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ ST: \_\_\_\_\_ Zip: \_\_\_\_\_

Physical Address of Rental Property: \_\_\_\_\_ Dayton, OR 97114

Business Phone: \_\_\_\_\_ Website Address: \_\_\_\_\_

Operator Name: \_\_\_\_\_ (Name of the person who will be collecting the tax)

Daytime Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

**Type of Organization:**

- Corporaton
- Partnership
- Government
- Sole proprietor (individual)
- LLC (Organized as sole proprietor)
- Other \_\_\_\_\_
- LLC (Organized as partnership)
- LLC (Organized as corporation)

**Type of Accommodation(s)** Please check all that apply

	Number of Units		Number of Units
<input type="radio"/> Bed & Breakfast	_____	<input type="radio"/> Vacation Home	_____
<input type="radio"/> Campground/RV Site	_____	<input type="radio"/> Transient Lodging	N/A
<input type="radio"/> Hotel	_____	<input type="radio"/> Other-Describe:	_____
<input type="radio"/> Motel	_____		_____

**Owners, Officers & Partners Information:** (List all owners, officers & partners - print clearly & use additional sheets if necessary)

Name	Address	City	State	Zip	Initials
Name	Address	City	State	Zip	Initials
Name	Address	City	State	Zip	Initials
Name	Address	City	State	Zip	Initials

Applicant Signanture: \_\_\_\_\_ Date: \_\_\_\_\_

Print name signed above: \_\_\_\_\_ Title: \_\_\_\_\_

The above statements and information herein contained are in all respects true, complete, and correct to the best of my knowledge and belief. All owners must initial the application or submit letters of consent. Incomplete or missing information may delay the approval process.

**Mail your completed registration form to: City of Dayton, PO Box 339, Dayton OR 97114**





# City of Dayton

## Transient Lodging Tax

416 Ferry St  
PO Box 339  
Dayton OR 97114  
(503) 864-2221  
[www.ci.dayton.or.us](http://www.ci.dayton.or.us)  
cityofdayton@ci.dayton.or.u

### QUARTERLY TAX RETURN INSTRUCTIONS

#### Physical Address

This is the actual physical address where the business is located/operated and must be within the City limits of Dayton.

#### Business Registration Number

Upon registration of your business, you will be assigned a unique business registration number, which will be your business identification number on your quarterly tax returns.

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#### Interest

Interest of 1% per/month will be imposed on any unpaid tax from the due date until the date payment in full is received.

#### Due Date

Your tax return and payment are due quarterly on April 30, July 31, October 31, and January 31.









# Oregon Lodging Tax Quarterly Return

**City of Dayton**  
PO Box 339  
Dayton OR 97114  
(503) 864-2221  
cityofdayton@ci.dayton.or.us  
www.dayton.or.us

**For City of Dayton Use**

**Due Dates:**

Year	Quarter	1	2	3	4
Due Date:					
Amount Paid:			Date Received:		
Business Registration Number:					

Quarter 1 (Jan, Feb, Mar)	Due Date: April 30th
Quarter 2 (Apr, May, Jun)	Due Date: July 31st
Quarter 3 (Jul, Aug, Sept)	Due Date: Oct 31st
Quarter 4 ( Oct, Nov, Dec)	Due Date: Jan 31st

**Business Information**

Tax Quarter	Physical Address				DAYTON, OR 97114
Business Name			Owner/Operator		
Mailing Address		City		ST	Zip

Closure or change in ownership?     Yes     No

**New Owner/Operator Information (include DBA)**

Name	Phone		
Mailing Address	City		ST    Zip
Business was: <input type="radio"/> Bought <input type="radio"/> Sold <input type="radio"/> Closed	Date:		

1 Total gross receipts for lodging.....	1.	\$	
2 Reduction to gross receipts (see instructions)			
2a Long-term or monthly lodging.....	2a.	\$	
2b Total reduction to gross receipts (line 2a) .....	2b.	\$	
3 Total taxable gross receipts for lodging (subtract line 2b from line 1) .....	3.	\$	
4 Tax Rate .....	4.	\$	x .08
5 Tax Due (multiply line 3 by line 4) .....	5.	\$	
6 Administrative fee rate .....	6.	\$	x .05
7 Administrative fee (multiply line 5 by line 6) This will reduce your tax .....	7.	(                    )	
8 TOTAL TAX DUE (subtract line 7 from line 5) .....	8.	\$	

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Signature	Date	
PRINT name signed above	Title	Phone

Mail this return to:  
 City of Dayton  
 Transient Lodging Tax Dept  
 PO Box 339  
 Dayton, OR 97114

Revised (12-22-15)

Keep a copy for your records.







# Oregon Lodging Tax Quarterly Return

**City of Dayton**  
PO Box 339  
Dayton OR 97114  
(503) 864-2221  
cityofdayton@ci.dayton.or.us  
www.dayton.or.us

**For City of Dayton Use**

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Due Date:					
Amount Paid:			Date Received:		
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**Business Information**

Tax Quarter	Physical Address				DAYTON, OR 97114
Business Name			Owner/Operator		
Mailing Address		City		ST	Zip

Closure or change in ownership?     Yes     No

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Business was: <input type="radio"/> Bought <input type="radio"/> Sold <input type="radio"/> Closed	Date:		

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**Due Dates:**

Year	Quarter	1	2	3	4
Due Date:					
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Quarter 4 ( Oct, Nov, Dec)	Due Date: Jan 31st

**Business Information**

Tax Quarter	Physical Address				DAYTON, OR 97114
Business Name			Owner/Operator		
Mailing Address			City	ST	Zip

Closure or change in ownership?     Yes     No

**New Owner/Operator Information (include DBA)**

Name	Phone		
Mailing Address	City	ST	Zip
Business was: <input type="radio"/> Bought <input type="radio"/> Sold <input type="radio"/> Closed	Date:		

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8 TOTAL TAX DUE (subtract line 7 from line 5) .....	8.	\$

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Signature	Date	
PRINT name signed above	Title	Phone

Mail this return to:  
 City of Dayton  
 Transient Lodging Tax Dept  
 PO Box 339  
 Dayton, OR 97114

Revised (12-22-15)

Keep a copy for your records.



## DAYTON MUNICIPAL CODE

### 3.8 TRANSIENT LODGING TAX

**3.8.1 Title.** This section is known as the transient room tax ordinance of the City of Dayton.

**3.8.2 Definitions.** Except where the context otherwise requires, the following terms are defined as follows:

- 1) "**Accrual Accounting**" means rent is due to operator from a transient on hotel records when the rent is earned, whether or not it is paid.
- 2) "**Cash Accounting**" means the operator does not enter the rent due from a transient on hotel records until the rent is paid.
- 3) "**Hotel**" means any structure, or any portion of any structure occupied or intended or designed for transient occupancy for thirty days or less for dwelling, lodging, or sleeping purposes. It includes any hotel, motel, inn, condominium, tourist home or house, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, public or private club, and also means space in mobile home or trailer parks (including recreational vehicle, tent trailer and tent camping parks), or similar structures or space or portions thereof so occupied, for occupancy less than for 30-days.
- 4) "**Occupancy**" means the use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or space in a mobile home or trailer park, or portion thereof.
- 5) "**Operator**" means the proprietor of the hotel in any capacity. Where the operator performs as a managing agent other than an employee, the managing agent is an operator for the purposes of this section and has the same duties and liabilities as the principal. Compliance with the provisions of this section by either the principal or the managing agent is compliance by both.
- 6) "**Person**" means any individual, corporation, partnership, joint venture, association, social club, fraternal organization, public or private dormitory, joint stock company, corporation, estate, oration, trust, receiver, trustee, syndicate or any other group or combination acting as a unit.
- 7) "**Rent**" means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel, valued in money, goods, labor, credits, property or other consideration valued in money without any deduction. It does not include charges to a condominium unit owner for cleaning or maintenance of such unit or personal use or occupancy by such owner.
- 8) "**Rent Package Plan**" means the consideration charged for both food and rent where a single rate is charged for both. The amount applicable to rent for determination of the transient room tax under this section is the same as the charge for rent when food is not a part of the package plan. The amount for rent is the amount allocated to space rent, taking into consideration a reasonable value of other items in the rent package and the charge for rent when the space is rented separately and not part of a package plan.
- 9) "**Tax**" means the tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which collections are required to be reported.
- 10) "**Transient**" means any individual who occupies or is entitled to occupancy in a hotel for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel is not included in determining the 30-day period if the transient is not charged rent for that day by the operator. Any individual so occupying space in a hotel is a transient until the 30-day period expires unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy, or the tenancy actually extends more than 30 consecutive days. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this section may be considered. A person who pays for lodging on a monthly basis is not a transient.

### 3.8.3 Tax Imposed

- (a) Effective April 1, 2016, each transient must pay a tax of eight percent of the rent charged by the operator for the privilege of occupancy in any hotel. For a recreational vehicle, tent trailer and tent camping with self-pay slots, the tax is increased and assessed to the closest twenty-five-cent interval. The tax is a debt owed by the transient to the city and is extinguished only by payment by the operator to the city

- (b) Each transient must pay the tax to the operator of the hotel at the time the rent is collected if the operator keeps records on the cash accounting basis, and when earned if the operator keeps records on the accrual accounting basis. If rent is paid in installments, the transient must pay a proportionate share of the tax to the operator with each installment. Rent paid or charged for occupancy excludes the sale of any goods, services and commodities.
- (c) The City will dedicate net revenue from the transient room tax per the provisions of ORS 320.350(6).

#### **3.8.4 Collection of tax by Operator**

- (a) Every operator renting rooms or space for lodging or sleeping purposes in this City not exempted under this section must collect a tax from the occupant. The tax collected or accrued by the operator is a debt owed by the operator to the city.
- (b) In cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid.
- (c) The City Manager has authority to enforce this section and may delegate authority to adopt rules and regulations consistent with this section to aid in enforcement.
- (d) The operator is permitted to deduct and keep five percent of the amount of taxes actually collected to compensate the operator for administrative expenses in collecting the taxes.

#### **3.8.5 Operators' Duties**

- (a) Each operator must collect the tax imposed by this section at the same time as the rent is collected from each transient.
- (b) The amount of tax must be separately stated in operators' records and receipts.
- (c) No operator may advertise that the tax or any part of the tax will be assumed or absorbed by the operator, or that the tax will not be added to the rent, or that, when added, any part will be refunded except as provided by this section.

#### **3.8.6 Exemptions.** The tax imposed by this section does not apply to:

- (a) Any occupant for more than 30 successive calendar days with respect to any rent imposed for the period commencing after the first 30 days of such successive occupancy.
- (b) Any person who rents a private home, vacation cabin, or like facility from any owner who rents out such facilities for less than 30 days per calendar year.
- (c) Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or similar facility.

#### **3.8.7 Registration of Operator**

- (a) Every person who is an operator of a hotel in this City must register with the City Manager on a form provided by the City. Operators engaged in business at the time this section takes effect must register no later than 30 calendar days after this section takes effect. Operators starting business after this section takes effect must register within 15 calendar days after commencing business.
- (b) Delay in registration does not relieve any person from the obligation of payment or collection of the tax. The registration must state the name under which the operator conducts business, the business location and other information as the City Manager may require. The operator must sign the registration. Within 10 days of registration, the City Manager will issue a certificate of authority to each registrant to collect the tax. Certificates are not assignable or transferable and must be surrendered to the City Manager upon the cessation of business at the location named or upon its sale or transfer of the business. Each certificate will state the place of business to which it is applicable and must be prominently displayed to be seen and recognized by all occupants and persons seeking occupancy. Each certificate will state:
  - 1) The name of the operator;
  - 2) The address of the hotel;

- 3) The date the City issued the certificate; and
- 4) This Transient Occupancy Registration Certificate signifies that the operator named has fulfilled the requirements of the Transient Lodging Tax Ordinance of the city by registration with the City Manager to collect the transient lodging taxes imposed by the city and remitting them to the City Manager. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel without compliance with all local applicable laws."

### **3.8.8 Due date--Returns and Payments**

- (a) The transient must pay the tax imposed by this section to the operator at the time rent is paid. All taxes collected by any operator are due and payable to the City Manager on a quarterly basis on or before the last day of the month following the end of each calendar quarter, reporting the amount of the tax due during the quarter. Taxes due are delinquent on the last day of the month in which they are due. For example, for the calendar quarter of January, February, and March, Transient Lodging Taxes are due by April 30<sup>th</sup>.
- (b) On or before the last day of the month following each quarter of collection, each operator must file with the City Manager a return for the preceding quarter's tax collections. The operator must file the return in such form as prescribed by the City Manager.
- (c) Returns must state the amount of tax collected or otherwise due for the related period. The City Manager may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of such amounts, and the amount of the rents exempt, if any.
- (d) The City Manager may extend, for a period not to exceed one month, the time for making any return or payment of tax for good cause. The City Manager may not grant any further extensions unless authorized by City Council.
- (e) The operator must deliver the return, together with the tax amount due, to the city manager either by personal delivery or by mail. If the operator files by mail, the postmark will be considered the date of filing for determining delinquencies.

### **3.8.9 Penalties and Interest**

- 3.8.9.1 **Original Delinquency.** Any operator that has not been granted an extension of time for remittance of tax due and fails to remit any tax imposed by this section prior to delinquency must pay a penalty equal to 10 percent of the tax amount due in addition to the tax amount.
- 3.8.9.2 **Continued Delinquency.** Any operator that has not been granted an extension of time for remittance of tax due and which fails to pay any delinquent remittance within 30 days following the date the remittance first became delinquent, must pay a second delinquency penalty of 15 percent of the tax amount due in addition to the tax amount due and the 10 percent penalty first imposed.
- 3.8.9.3 **Fraud.** If the City Manager determines that the nonpayment of the any remittance or tax due under this section is due to fraud or an intent to evade this section's provisions, the City Manager will impose a penalty of 25 percent of the tax amount due in addition to the penalties imposed under subsections (a) and (b).
- 3.8.9.4 **Interest.** In addition to penalties imposed, any operator that fails to remit any tax imposed by this section must pay interest on delinquent taxes at the rate of one percent per month on the amount of the tax due from the date on which the remittance first became delinquent until paid. Penalties that are owed are not included for the purpose of calculating interest. Interest may be on a fraction of a month if the delinquency is for less than 30 days.
- 3.8.9.5 **Penalties Merged with Tax.** Every penalty imposed and all accrued interest will be merged with and become a part of the tax required to be paid.
- 3.8.9.6 **Petition for Waiver.** Any operator that fails to remit the tax within the time stated must pay the penalties. However, the operator may petition the City Manager for waiver and refund of the penalty or any portion thereof and the City Manager may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

### **3.8.10 Deficiency Determination**



- (a) If the City Manager determines that returns are incorrect, the manager may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns, or upon the basis of any information submitted to the City or any additional information obtained by the City Manager.
- (b) One or more deficiency determinations may be made of the amount due for one or more than one period, and the amount determined is due and payable immediately upon service of notice that the amount determined is delinquent. Penalties on deficiencies are applied under Section 3.8.080.

### **3.8.11 Overpayment and Deficiency**

- 3.8.11.1 Adjustments.** In making a determination the city manager may offset tax overpayments, if any, previously made or against penalties and interest on underpayments. Interest on underpayments will be computed under Section 3.8.9.
- 3.8.11.2 Notice of Deficiency.** The City Manager will give to the operator a written notice of deficiency determination. The notice may be served personally or by mail. If by mail, the notice will be addressed to the operator at the address in city records. For service by mail of any notice required by this section, notice is served by mailing by certified mail, postage prepaid, return receipt requested.
- 3.8.11.3 Expiration Period.** Except in the case of fraud or intent to evade this section or adopted rules, the City must make every deficiency determination and mail the appropriate notice within three years after the last day of the month following the close of the monthly period for which the amount became due, or within three years after the return is filed, whichever period expires later.
- 3.8.11.4 Payable Upon Receipt.** Any deficiency determination becomes due and payable immediately upon receipt of notice and becomes final within 20 days after the City Manager gives notice. However, the operator may petition for refund if the petition is filed before the determination becomes final.

**3.8.12 Failure to Collect Tax.** Fraud, Refusal to Collect, Evasion. If any operator fails or refuses to collect the tax or to make any report or tax remittance required by this section, or makes a fraudulent return or otherwise willfully attempts to evade this section, the city manager may take any action deemed best to obtain the facts and information on which to base an estimate of the tax due. As soon as the city manager determines tax is due from any operator who has failed or refused to collect, report and remit the tax, the city manager will determine and assess against the operator the tax, interest and penalties provided in this section. The City Manager will give a notice of the amount assessed. Any determination by the city manager becomes due and payable upon receipt of notice and becomes final within 20 days after the notice. The operator may petition the City Manager for refund if the petition is filed before the determination becomes final.

### **3.8.13 Redeterminations**

- (a) Any person against whom a determination is made may petition for a redetermination and refund within the time required in Section 3.8.11. If a petition for redetermination and refund is not filed within the time required in Section 3.8.11, the determination becomes final at the expiration of the allowable time.
- (b) If a petition for redetermination and refund is filed within the allowable period, the City Manager will reconsider the determination by an oral hearing and the City Manager will give 20 days' notice of the time and place of the hearing. The City Manager may continue the hearing from time to time as may be necessary.
- (c) The City Manager may decrease or increase the amount of the determination because of the hearing and if an increase is determined, the operator must pay that increase within three days after the hearing.
- (d) The written decision of the City Manager upon a petition for redetermination or refund becomes final 20 days after service upon the petitioner of notice by the city, unless appeal of the operator files the order or decision with the City Council within 20 days of the service of the notice. No petition for determination or refund or appeal is effective for any purpose unless the operator has first complied with all payment requirements.

### **3.8.14 Security for Collection of Tax**

- (a) The City Manager may require an operator to deposit with the city such security in the form of cash, bond or other security as the manager may determine is sufficient to protect the city's interests. In no event may the amount of the security be greater than twice the operator's estimated average monthly liability determined in such a manner, as the City Recorder deems proper, or \$5,000, whichever amount is less. The City Manager may increase or decrease the amount of security subject to these limitations.

- (b) The City Attorney may bring any legal action in the name of the City to collect the amount delinquent together with penalties and interest.

### **3.8.15 Lien**

- (a) The tax imposed by this section together with the interest and penalties and any direct collection costs which may be incurred after delinquency become and remain a lien until paid from the date of its recording. After the lien is recorded, notice of the lien may be issued by the City Recorder whenever:
  - 1) The operator is in default in the payment of the tax, interest and penalty, and
  - 2) A copy is sent to the delinquent operator.
- (b) The personal property subject to such lien seized by the city may be sold at public auction.

### **3.8.16 Refunds**

- 3.8.16.1 **Refunds by the City to the Operator.** Whenever the amount of any tax, penalty or interest is paid more than once or has been erroneously collected or received by the City Manager, the City Manager may refund it. The operator must file a verified claim in writing with the City Manager stating the specific reason for the claim, and the operator must do so no later than three years from the date of payment. The operator must make the claim on forms provided by the City Manager. If the City Manager approves the claim, the city manager may either refund the excess amount collected or paid, or provide a credit on any amount then due and payable by the operator, and the City Manager may refund the balance to the operator.
- 3.8.16.2 **Refunds by City to Transient.** Whenever an operator has collected a tax required by this section, and the operator has deposited that tax with the City Manager, and the City Manager later determines that the amount was erroneously collected or received by the City Manager, the City Manager may refund the incorrect amount to the transient. The operator must file a verified claim in writing with the City Manager stating the specific reason for the claim no later than three years from the date of payment.

### **3.8.17 Administration**

- (a) Disposition and Use of Transient Room Tax Funds. All proceeds derived by the city from the transient room tax funds will be deposited in the General Fund of the city.
- (b) Records Required from Operators. Every operator must keep guest records of room sales and accounting books and records of the room sales. The operator must retain all records for at least three years.
- (c) Examination of Records; Investigations. The city manager, or any person authorized in writing by the city manager, may examine, during normal business hours, the books, papers and accounting records relating to room sales of any operator liable for the tax, and may investigate the business to verify the accuracy of any return made, or if no return is made to ascertain and determine the amount required to be paid.

### **3.8.18 Confidentiality**

- 3.8.18.1 **Confidential Character of Information Obtained.** No person enforcing the provisions of this section may disclose the business affairs, operations or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration Certificate or pay a transient occupancy tax, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth in any statement or application, or to permit any statement or application, or other document for enforcement of this section.

- 3.8.18.2 Section 3.8.18.1 does not prevent:

- 1) The disclosure to, or the examination of records and equipment by another city official, employee or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this section or collecting taxes imposed,
- 2) The disclosure, after the filing of a written request, to the taxpayer, receivers, trustees, executors, administrators, assignees and guarantors, or information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties,

- 3) The disclosure of the names and addresses of any person to whom Transient Occupancy Registration certificates have been issued; and
- 4) The disclosure of general statistics regarding taxes collected in the city

**3.8.18.3** The City Manager may refuse to make any disclosure referred to in this subsection when the public interest would suffer thereby.

**3.8.19 Appeals to the City Council.** Any person aggrieved by any decision of the City Manager may appeal to the City Council by filing notice of appeal with the city recorder within 20 days of the serving or the mailing of the notice of the decision. The Council will give the appellant not less than 20 days' written notice of the time and place of a hearing on the appealed matter. Action by the Council on appeals is final.

**3.8.20 Violations**

- (a) It is unlawful for any operator or other person to fail or refuse to:
  - 1) Register as required under this section;
  - 2) File any return required to be made; or
  - 3) File a supplemental return or other data required by the City Manager or to make a false or fraudulent return.
- (b) No person required to make, render, sign or verify any report may make any false or fraudulent report, with intent to defeat or evade the determination of any amount due or required by this section.
- (c) Violation of this section is a Class A Violation under the Dayton Municipal Code.