

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

Pr	operty Name:								
	wner Name(s):								
	• •	Physical address				City	Zip code		
Situs Address: Mailing Address: Physical address Physical address						City/State	Zip code		
	wner Phone:		E-mail:						
	wnership Type:	☐ Individual ☐ Partnership ☐ Limited Liability Company ☐ Corporation ☐ Other							
	ate of Initial Rental:	Website:							
		Airbnb Exclusive ☐ Airbnb ☐ VRBO/Home Away ☐ FlipKey ☐ Trip Advisor ☐ Other							
Ac	Iditional Owners, Partners	or Corporate	e Officers:						
Name Title Address						dress			
	Rental Information		Low	High	11. Facility Type:	SELECT ONE OPTIO	<u>N</u>		
	Rate per Night				☐ Primary	☐ 2 nd Home			
	Number of Sleeping Roo	ms			☐ Hotel / Motel	☐ Other Multi-Unit	t		
Number of Rentable Units (Single Family Dwelling=			Owelling=1)		☐ RV / Mobile Park	☐ Campground			
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ITIA						CENTAL ORDINANOE NO	7. 0143 AINE		
lecl	are, under penalty of perju	ry, that the i	nformatio	n containe	d herein is true and co	rect to the best of my k	nowledge.		
) <mark>(</mark>	Owner Signature:				Date:				
	f the Owner does not ope	rate the vaca	ation renta	al busines:		llowing information:			
	Property Manager:				•	3			
	Mailing Address:					Phone:			
	Management Type:	☐ Contact Person ☐ Tax Reporting							
					Signature /	Date			

FOR TAX OFFICE USE ONLY										
□ EX	□ DB	☐ CRT	□ LTR	☐ FRM	□М	□ SCAN				

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.

<u>Instructions for completing the TOT Registration for Owner-Operated Rentals:</u>

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