Short-Term Lodging Forms

COMMUNITY WORKSHOP-PERMIT HOLDERS
OCTOBER 22, 2020

Uniform Transient Occupancy Tax Form
And
Short-Term Lodging Permit Renewal Notice
PRESENTERS

EVELYN TSENG, REVENUE MANAGER-MODERATOR
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avelasco@newportbeachca.gov

MONIQUE NAVARRETE, LICENSE SUPERVISOR-LICENSING & PERMITTING
mnavarrete@newportbeachca.gov
WHAT WILL WE COVER

• What is Uniform Transient Occupancy Tax
• Completing the Uniform Transient Occupancy Tax Form
• Important Dates and Reminders
• Completing the Short-Term Lodging Renewal Notice
• Q & A Session
UNIFORM TRANSIENT OCCUPANCY TAX
WHAT IS UNIFORM TRANSIENT OCCUPANCY TAX?

• Commonly known as TOT or Bed Tax
• Authority to apply TOT
  • California Revenue & Taxation Code §7280
  • Newport Beach Municipal Code §3.16
    • For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax
• Total tax = 10%
  • 9% TOT (NBMC §3.16.030)
  • 1% Visitor Service Fee (NBMC §3.28.020)
WHAT IS UNIFORM TRANSIENT OCCUPANCY TAX?

- Tax is collected by the owner or operator
  - Tax is applied to stays of 30 consecutive days or less
- Each transient shall pay a tax of 10% of the rent charged by the operator
- Newport Beach Municipal Code §3.16.020 defines “Rent”
- Rent includes base rent and any separately charged applicable taxable fees combined
TAXABLE VS NON-TAXABLE FEES

Taxable Fees

• Cleaning fees
• Rental of furniture (rollaway beds, cribs, etc.)
• Linens and towels
• Smoking/pet upgrade fee
• Cancellation/no show fees
• Early/late departure fees
• Advanced/forfeited deposits

Non-Taxable Fees

• Credit card processing fees
• Damage waiver fees
• Smoke or pet clean up fees (if room was not requested as an upgrade)
• Internet charges (if room can be occupied without charge)
WHAT IS RENT?

• Rent includes base rent and any separately charged applicable taxable fees combined

• Example:
  • Rent: $1,000
  • Cleaning Fee: $150
  • Total Taxable Rent: $1,150

• TOT is 10% of total taxable rent = $115

• The total taxable rent is the gross rental receipts
RECORDS, REPORTING PERIOD & DUE DATE

• Records required for reporting may include:
  • Daily summaries of room occupancies, records of each occupancy, rental agreements/reservations, accounting records, tax returns

• Owners file Annually
  • Reporting period is 10/1/2019 – 9/30/2020
  • Due October 31, 2020

• Agents file Quarterly
  • Reporting Periods
    • Q1, Q2, Q3 and Q4
  • Due Dates
    • 10/31, 1/31, 4/30 and 7/31
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

INDICATE TOTAL GROSS RENTAL RECEIPTS (less than 31 Days)
(collected by owner, non-renting agent or housing platform)

<table>
<thead>
<tr>
<th>UNIT A</th>
<th>UNIT B</th>
<th>UNIT C</th>
<th>UNIT D</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>$2,500</td>
<td>$1,500</td>
<td>$3,000</td>
</tr>
</tbody>
</table>

If you have additional or unrelated rental income, please indicate additional income

TOTAL RECEIPTS FROM ALL UNITS: $13,000

COST TAX AMOUNT: Multiply line 1 by 12%. (This includes 1% for the State of California Sales Tax)

$1,560

PENALTY

Interest

If payment is made 45 days after due date, multiply line 4 by 12.5%.

$195

Add Items 2 through 7. TOTAL PENALTIES:

$1,755

TOTAL AMOUNT DUE: Add Items 3 through 8

$15,755

Please refer to "A" and:

1. If no taxable rent was collected by us, the owner
2. If your rental agent collected and remits all fees due to the City or
3. If your property was not rented for a full month from August 1 through

AGENT AND HOUSING PLATFORM INFORMATION

List all agents and housing platforms used during the reporting period and include additional income if necessary

[Signatures and dates]

OWNER ACKNOWLEDGEMENT

I/We, the owner, hereby authorize and appoint the City of Newport Beach, California (the "City") to collect all required taxes due to the City from the rental agent or housing platform as specified above. Failure to collect the required taxes may result in a penalty, including but not limited to, the City withholding any refund due to the City or the landlord. Any disputes regarding the collection or payment of taxes shall be resolved through the City's appeals process, as provided by California law. The City may assign any rights to the tax, or any portion of the tax, to any entity, without notice to the landlord or the rental agent or housing platform.
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

• Confirm all preprinted is accurate
  • If an item is incorrect, cross it out and correct

<table>
<thead>
<tr>
<th>BUSINESS NUMBER</th>
<th>LICENSE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000000</td>
<td>UT00000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INVOICE NUMBER</th>
<th>DUE ON OR BEFORE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020A</td>
<td>10/31/20</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STATEMENT DATE:</th>
<th>FOR REPORTING PERIOD</th>
<th>FROM</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/27/2020</td>
<td>10/01/2019</td>
<td></td>
<td>09/30/2020</td>
</tr>
</tbody>
</table>

MARY A TAXPAYER
123 MAIN ST
NEWPORT BEACH, CA 92660

OWNERS ADDRESS:
TAXPAYER, MARY A
123 MAIN STREET
NEWPORT BEACH, CA 92660

PROPERTY ADDRESS:
123 MAIN ST
NEWPORT BEACH, CA 92660

THIS FORM MUST BE COMPLETED IN ITS ENTIRETY. DO NOT ALTER. ONLY THE CITY’S ORIGINAL FORM WILL BE ACCEPTED.
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

• Reporting the Total Gross Rental Receipts
• Report the total rent (base rent and any taxable fees) for the reporting period
  • If you only have one unit, report total on Line 2, disregard Unit portion.
  • For multiple unit properties, totals must be reported per Unit. If you have more than four units, you must attach additional sheets.
  • Report total of all units combined under Line 2

<table>
<thead>
<tr>
<th>Indicate Total Gross Rental Receipts-(less than 31 days)</th>
</tr>
</thead>
<tbody>
<tr>
<td>collected by owner, non-reporting agent or hosting platform</td>
</tr>
<tr>
<td>If you did not collect rent on a unit enter $0</td>
</tr>
</tbody>
</table>

(1) UNIT A: $_______________  (2) UNIT C $_______________
(3) UNIT B: $_______________  (4) UNIT D $_______________

If you have additional permitted units you must attach additional sheets

TOTAL RECEIPTS FROM ALL UNITS: Add lines 1-4 from above

2

Total rent for the reporting period.
### Completing the Uniform Transient Occupancy Tax Form

- Calculating the tax (TOT 10%)
  - Multiple Line 2 by 10%
  - Report sum on Line 3
  - Example:
    - Line 2: $50,000
    - $50,000 × 10% = $5,000
    - Line 3: $5,000

If submitting timely (before Oct 31) enter Line 3 total on Line 6

| TOTAL RECEIPTS FROM ALL UNITS: Add lines 1-4 from above | 2 |
| UTOT TAX AMOUNT: Multiply line 2 by 10%. (This includes 1% for funding of the Visitor Service Fee.) | 3 |

If submitting timely (before Oct 31) enter Line 3 total on Line 6
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

• If submitting late - penalty
  • Multiple Line 3 by 10%, enter total on Line 3a
• If submitting beyond 30 days of the due date
  • Add Line 3 and Line 3a, then multiple 10%, enter total on Line 3b
• Add Line 3a and Line 3b, enter total on Line 4

| UTOT TAX AMOUNT: Multiply line 2 by 10%. (This includes 1% for funding of the Visitor Service Fee.) | 3 |
| PENALTY and INTEREST |  |
| Municipal Code §3.16.080 requires penalties and interest be applied if the operator fails to remit the tax on or before due date. |  |
| If payment is made after DUE DATE, multiply line 3 by 10% | 3a |
| If payment is made 30 days after DUE DATE, add lines 3 and 3a and multiply by 10% | 3b |
| Add lines 3a through 3b. TOTAL PENALTIES: | 4 |
| INTEREST: Multiply line 3 by 1½ % for each month or portion of a month that the tax remains unpaid. | 5 |
| Total tax (line 3) $___________ x 1½ % = ________ x numbers months late = |  |
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

• If submitting late - interest

• Multiply Line 3 by 1.5% by the number of months or portion of a month late (Line 3 X 1.5% X number of months)

• Report total on Line 5

<table>
<thead>
<tr>
<th>UTOT TAX AMOUNT: Multiply line 2 by 10%. (This includes 1% for funding of the Visitor Service Fee.)</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>PENALTY and INTEREST</td>
<td>3a</td>
</tr>
<tr>
<td>Municipal Code §3.16.080 requires penalties and interest be applied if the operator fails to remit the tax on or before due date.</td>
<td>3b</td>
</tr>
<tr>
<td>If payment is made after DUE DATE, multiply line 3 by 10%</td>
<td>3a</td>
</tr>
<tr>
<td>If payment is made 30 days after DUE DATE, add lines 3 and 3a and multiply by 10%</td>
<td>3b</td>
</tr>
<tr>
<td>Add lines 3a through 3b: TOTAL PENALTIES:</td>
<td>4</td>
</tr>
<tr>
<td>INTEREST: Multiply line 3 by 1½ % for each month or portion of a month that the tax remains unpaid.</td>
<td>5</td>
</tr>
<tr>
<td>Total tax (line 3) $___________ x 1½ % = _______ x numbers months late______ =</td>
<td></td>
</tr>
</tbody>
</table>
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

Reporting Zero on Line 7

- No taxable rent was collected by you, the owner
- Your rental agent collects and remits **all** fees due to the City
- Your property was not rented for a short-term basis during this period

<table>
<thead>
<tr>
<th>TOTAL AMOUNT DUE: Add lines 3 through 5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please write ‘0’ if:</td>
<td></td>
</tr>
<tr>
<td>a) no taxable rent was collected by you, the owner</td>
<td></td>
</tr>
<tr>
<td>b) your rental agent collects and remits all fees due to the City or</td>
<td></td>
</tr>
<tr>
<td>c) your property was not rented for a short term basis during this period.</td>
<td>7</td>
</tr>
</tbody>
</table>
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

• Reporting Agent and Hosting Platform Information
• List all Agents and Hosting Platforms **you** used during this reporting period
• If you have more than three, attach additional sheets

AGENT AND HOSTING PLATFORM INFORMATION
List all agents and hosting platforms used during this reporting period. Attach additional sheets if necessary

1. ______________________ 2. ______________________ 3. ______________________
COMPLETING THE UNIFORM TRANSIENT OCCUPANCY TAX FORM

• Owner Acknowledgement

• Sign and Date the form

• Both the full payment and completed form are due at the City before the due date (October 31) to be timely filed. Postmark dates are not accepted.

• Original Form must be submitted

• Incomplete forms or partial payment will be considered late and subject to penalties and interest

OWNER ACKNOWLEDGEMENT

Returns are considered made and taxes paid only upon receipt of the tax return and the tax by the City. Payments not received by due date are subject to the penalties referenced above—postmark dates are not acceptable. Returns shall be subject to audit and verification.

I declare under penalty of perjury under the law of the state of California that to the best of my knowledge the information is true, correct and complete.

OWNER SIGNATURE:______________________________________________________ DATE:_________________________
IMPORTANT REMINDERS

• Report all taxable rent, including fees
• Owners are reporting annually
  • Reporting period is 10/1/2019 through 9/30/2020
• Both the full payment and completed form are due at the City before the due date (October 31) to be timely filed. Postmark dates are not accepted.
• Incomplete forms or partial payment will result in penalties and interest
• Sign and date the form
• Original form must be submitted
SHORT-TERM LODGING PERMIT RENEWAL
PURPOSE OF SHORT-TERM LODGING PERMIT RENEWAL

• Short-Term Lodging Permits valid November 1 through October 31
• Owners to report any changes to contact information or any changes to the short-term lodging unit
• Owners MUST review and acknowledge the conditions of short-term lodging
CHANGES TO SHORT-TERM LODGING PERMIT RENEWAL FORM

• $96 processing fee
  • Processing fee is inclusive of all permitted units on the property
• Ordinance 2020-15 requires owners to provide additional owner information on the permit renewal form
  • 24/7 Contact Information—contact must be within 25 miles of the City
  • Agent address and phone number
  • Number of available parking spots and the location available to transient
  • Number of bedrooms in the unit
  • Total square feet of the unit
  • Maximum occupancy of the unit based on the square footage of the unit
COMPLETING THE SHORT-TERM LODGING PERMIT RENEWAL

This form must be completed in its entirety. All required documents must be submitted for your permit to be renewed. Failure to submit all required information is not completion.

Due Date: 10/31/2020

2020 Short Term Lodging Permit Renewal Notice - Renewal Fee

CITY OF NEWPORT BEACH

RENEWAL FEES

CONSTRUCTION/HAZARDOUS
GUARDIAN

FEE DUE DATE REMINDER

**BUSINESS LICENSE MUST BE VALID TO RENEW PERMIT**

Owner Information

Name: NEWPORT BEACH CHAMBER LLC
Address: 100 CIVIC CENTER DRIVE
City: NEWPORT BEACH
State: CA
Zip Code: 92660

Phone: 949-714-3231
Fax: 949-714-3233
Email: info@nbchamber.com

Social Security Number - Contact business within 24 hours of publication.

Agent Information

Name: 
Address: 
Phone: 
Fax: 
Email: 

Property Information

100 Civic Center Drive

Permit Number: L798

Expiry Date: 1/1/2020

1/1/2021

Complete and sign the reverse side.
# COMPLETING THE SHORT-TERM LODGING PERMIT RENEWAL

## 2020 SHORT TERM LODGING PERMIT RENEWAL NOTICE - $96 RENEWAL FEE

<table>
<thead>
<tr>
<th>CITY OF NEWPORT BEACH</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUE DIVISION</td>
</tr>
<tr>
<td>300 CIVIC CENTER DR</td>
</tr>
<tr>
<td>NEWPORT BEACH, CA 92658-8515</td>
</tr>
<tr>
<td>(949) 718-1997</td>
</tr>
<tr>
<td><a href="mailto:lodging@newportbeachca.gov">lodging@newportbeachca.gov</a></td>
</tr>
</tbody>
</table>

### BUSINESS NUMBER | PERMIT NUMBER
---|---
DXX0000 | SLP13000
Business License IF: Expiration
BT300XXXXXX | 12/31/2023

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**$96 Renewal Fee -- Make checks payable to City of Newport Beach**

**Business license must be current to renew Short-Term Lodging Permit**

**Review owner mailing address, phone number, and email address, and make changes in the space provided**

<table>
<thead>
<tr>
<th>OWNER INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PLEASE MAKE ANY CHANGES IN THE SPACE PROVIDED</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEWPORT BEACH OWNER, LLC</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Owner Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEWPORT BEACH OWNER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Owner Mailing Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 CIVIC CENTER DR</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City/State</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEWPORT BEACH, CA 92650</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Owner Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>949-718-1997</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Owner Email</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:LODGING@NEWPORTBEACHCA.GOV">LODGING@NEWPORTBEACHCA.GOV</a></td>
</tr>
</tbody>
</table>
COMPLETING THE SHORT-TERM LODGING PERMIT RENEWAL

- Emergency contact must be within 25 miles of the City, no exceptions
- If using an agent, add agent address and phone number

<table>
<thead>
<tr>
<th>LOCAL 24/7 EMERGENCY CONTACT – CONTACT MUST BE WITHIN 25 MILES OF NEWPORT BEACH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AGENT INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agent Name</td>
</tr>
<tr>
<td>New Agent Name/Start Date</td>
</tr>
</tbody>
</table>
COMPLETING THE SHORT-TERM LODGING PERMIT RENEWAL

Fill in number of available parking spaces for guests and type of parking available

Enter number of bedrooms

Provide square feet of living space available (exclude garage and outdoor patios)

Calculate maximum occupancy
  - \( 1500 \text{ sqft} \div 200 = 7.5 \) round to 8

Indicate “Y” if you would like to renew permit, “N” to cancel.

Complete reverse side of the form.

**PROPERTY INFORMATION**

<table>
<thead>
<tr>
<th>PERMIT NUMBER</th>
<th>UNIT</th>
<th>NUMBER OF PARKING SPACES</th>
<th>TYPE OF PARKING AVAILABLE</th>
<th>MAXIMUM OCCUPANCY</th>
<th>MAXIMUM PERMIT TERM</th>
</tr>
</thead>
<tbody>
<tr>
<td>SLP13XXX</td>
<td>A</td>
<td>2</td>
<td>Indoor only</td>
<td>8</td>
<td>2023</td>
</tr>
<tr>
<td>SLP13XXY</td>
<td>B</td>
<td>2</td>
<td>Indoor only</td>
<td>8</td>
<td>2023</td>
</tr>
</tbody>
</table>

**COMPLETE AND SIGN THE REVERSE SIDE**
COMPLETING THE SHORT-TERM LODGING PERMIT RENEWAL

**REQUIRED OWNER ACKNOWLEDGEMENTS AND CERTIFICATIONS**

**THE LEGAL PROPERTY OWNER MUST CHECK THE FOLLOWING:**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>My business license is current and valid.</td>
</tr>
<tr>
<td>2</td>
<td>I certify that I have reviewed the covenants, conditions and restrictions, if any, and a short term use is permitted at this address.</td>
</tr>
<tr>
<td>3</td>
<td>I have received and read all regulations related to the operation of a short term lodging unit.</td>
</tr>
<tr>
<td>4</td>
<td>I understand that I am to provide all guests a copy of the Newport Beach Municipal Codes related to violations, permit conditions and the Good Neighbor Policy.</td>
</tr>
<tr>
<td>5</td>
<td>I agree to include the City issued permit number on all advertisements. (Your STLP# can be found on the front of this form.)</td>
</tr>
<tr>
<td>6</td>
<td>I understand I must inform the guest of the amount of transient occupancy tax and visitor service fee prior to the completion of a booking transaction.</td>
</tr>
<tr>
<td>7</td>
<td>I understand I must notify the City if I cease operating a short term lodging unit and any tax due will be payable within thirty days from the date of a City invoice.</td>
</tr>
<tr>
<td>8</td>
<td>This permit is only valid for its current term, and any renewal term. This permit does not convey or grant a property right that runs with the land.</td>
</tr>
</tbody>
</table>

I hereby certify under the penalty of perjury that I am authorized to make this statement and that the information provided on this form is true and correct.

<table>
<thead>
<tr>
<th>Print Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature

- Owners must read all acknowledgements and certifications, check each box to agree to terms.
- Owner must print and sign their name and date the document.
- All permit renewal forms must be completed in their entirety to be processed for renewal.
QUESTIONS?
NEED MORE INFO?

General short term lodging:
Lodging@newportbeachca.gov
949-718-1997

Transient occupancy tax and fees:
Antonio Velasco, avelasco@newportbeachca.gov
949-644-3143
The information in the top portion of the form should match the renewal form. Complete one form for all units on the property.

For the middle portion, security and lease agreements, items are not required.

Complete the lower portion with how a disturbance will be handled. If an agent represents the property, agent information can be entered.

Owner must sign the document.