



## 2020 City of Saluda Occupancy Tax Payment Forms

### For questions and information:

Tax Collector  
828-749-2581  
cityclerk@cityofsaludanc.com  
www.cityofsaludanc.com

### Make checks payable to:

City of Saluda

### Mail Payments or Deliver in Person

to: City of Saluda  
PO Box 248  
6 East Main Street  
Saluda, NC 28773

These forms must be filed EVERY month - one form for each individual property rented. File form on or before the 15<sup>th</sup> day of the month following the month in which the tax accrues. If you are closed or the tax collected is zero (0) you are still required to file a return form.

### Promotion Policy for City of Saluda Travel and Tourism

City of Saluda accommodations are required to file Occupancy Tax Forms on time, each month, in order to be promoted by City of Saluda Travel and Tourism. On-time filing means that you send your tax form by the due date listed on the coupon (the 15<sup>th</sup> of the month after tax was collected) and that you fill out the form completely, including all sales information AND the room night data. **If you had no sales, a form still must be sent monthly.**

In addition to the late fees and penalties described on the tax forms, if your property is delinquent in filing the form, or your forms are missing required information for more than 60 days, your property will be removed from all marketing and promotion materials and opportunities, including, but not limited to, brochures, newsletters, packages and any special promotions. Once up to date, your property will be reactivated everywhere possible, but you may have missed some print opportunities.

We appreciate your cooperation in this matter.

Paul C. Marion, Chairman  
paul.marion@cityofsaludanc.com

## Occupancy Tax Form Instructions – REVISED for 2020

File by the 15<sup>th</sup> of the month following sales (use date specific forms). Required, even if you had no sales.

### 1. Section 1: Property identification - must be completed every month – be consistent with info

- a. Owner information – must be identified for proper record keeping
- b. Property-specific information, and Management info, if appropriate
  - i. Management companies: fill out 1 form for each property. Or complete 1 form with totals and enclose our formatted spreadsheet of all properties with detailed property/sales info (request format)
- c. The **Property Parcel ID#** is required – it becomes your account number, find it on tax bill or GIS.
- d. Check the box on the left if you have entered updated information, so it can be noted in your file.
- e. Continue – complete only the sections that apply. **Everyone must sign the form at the bottom.**

### 2. Section 2: ONLY if you book Direct Rentals (taxes owed by Owner or Management Co)

- a. Check the box if you did not have any Direct Rentals this month. Review Sections 3-4. Go to Step 5.
- b. Enter your State Sales Tax ID# - required for this section
- c. Complete the SALES info on the left and the ROOM NIGHTS on the right – both are required.
- d. Enter your total Occupancy Sales (amount of sales not including tax).
  - i. Multiply total sales by three percent (3%). This is the amount of tax due.
  - ii. **If form is late**, enter penalties and/or interest due (see amounts on Page 1).
  - iii. Calculate and enter Total Due to City of Saluda. Write check for this amount.
- e. Complete Room Night section for sales reported – this is very important. Both types might apply.
  - i. **For a hotel/B&B/A room in your home**, fill in the “Individual Rooms” line with the total number of rooms rented during the month.
  - ii. **For homes/cabins**, fill in the “Vacation Rental” line with the total number of nights per property.
- f. If you use Airbnb or VRBO, complete those sections below.

### 3. Section 3: ONLY if you use Airbnb:

- a. Enter the phrase that your renter sees on your listing. Check the box if you did not have any rentals.
- b. Go to your Airbnb account. This path changes periodically – look for these terms.
- c. Go to Hosting Dashboard, then find Transaction History ⇒ Gross Earnings. Total the Gross Earnings and Occupancy tax columns. Enter those EXACT amounts – we’ll do the rest.

### 4. Section 4: ONLY if you use VRBO:

- a. Enter your VRBO Property ID #. Check the box if you did not have any rentals.
- b. Log in to your VRBO account. This path may change periodically – look for these terms.
- c. Go to Reservation Manager ⇒ Payments, set the month’s start/end date, export your payment report.
- d. Calculate Total Taxable Sales from these columns: Service Fee + Your Revenue - Refundable Deposit
- e. Enter “Stay Tax We Remit”
- f. \*\* If an amount shows in the “Taxable Revenue” and “Tax” columns, that is for bookings prior to 10/1/19 and that amount needs to be reported and paid by you above in Section 2).

### 5. Sign and date the report and indicate your title.

### 6. Mail or deliver your tax payment/original form to:

City of Saluda, PO Box 248, Saluda, NC 28773.

## Occupancy Tax Penalties

**A form must be filed EVERY month - one form for each individual property rented. File form on or before the 15<sup>th</sup> day of the month following the month in which the tax accrues. If you are closed or the tax collected is zero (0), you are still required to file a return form.**

Penalties: Any person, firm, or association who fails to file the return or pay the tax when due as required by this Act, shall be assessed a penalty equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than five dollars (\$5.00). In case of failure or refusal to file the return or pay the tax for a period of thirty (30) days after the time required for filing the return or paying the tax, there shall be an additional tax, as a penalty of five percent (5%) of the tax due for each additional month or fraction thereof, until the tax is paid.

Past due accounts shall bear interest at the rate of one and one-half percent (1 ½%) per month. This is an annual percentage rate of eighteen percent (18%). In the event of any payment due at a time and place where such rate of interest would be usurious under applicable law, such rate of interest shall be reduced to the maximum rate allowed by such applicable law.

Any person who willfully attempts in any manner to evade a tax imposed under this Act or who willfully fails to pay the tax or make and file a return shall be subject to the civil and criminal penalties set by N.C.G.S. § 105-236.

**Rentals**

**City of Saluda Occupancy Tax Report**

**Due Date:** \_\_\_\_\_

This form must be filed EVERY month. If you are closed or the tax collected is zero (0) you are still required to file a form. See page 1 of this packet for instructions and details on penalties and fines.

**Section 1: ALWAYS REQUIRED FOR EACH PROPERTY**

Check if your info is revised

Owner Name \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 Phone \_\_\_\_\_ E-mail \_\_\_\_\_  
 Property Name \_\_\_\_\_  
 Property Physical Address \_\_\_\_\_  
 Property Parcel ID# \_\_\_\_\_ Management Co. \_\_\_\_\_

**Section 2: PAYMENT DUE FOR DIRECT RENTALS (By Owner or Management Co.)**

**\$\$ SALES for Direct Rentals \$\$**

Property had zero sales this month  
- OR -

State Sales Tax I.D. # \_\_\_\_\_

Total Occupancy Sales, excluding tax collected	
3% Occupancy Tax due	
Penalty 10% late (see pg.1)	
Interest (see pg. 1)	
<b>Total Due to City of Saluda</b>	

BOTH ARE REQUIRED

**)\* ROOM NIGHTS for Direct Rentals \*)**

Total number of nights rented this month  
(1 room or house can be rented up to 31 times per month)

Individual Rooms	
Vacation Rentals	

Make Checks to: City of Saluda Mail or Pay in person at: City of Saluda, PO Box 248, Saluda, NC 28773

**Section 3: REPORTING AIRBNB RENTALS**

Report Airbnb rentals and the taxes they paid on your behalf. Do not send money for these amounts. See instructions on Page 1 for guidance. We know these numbers are for more than City of Saluda – that’s ok – just add up the reported numbers and we’ll figure it out.

**EXACT TITLE OF AIRBNB’S LISTING:** \_\_\_\_\_

**\$\$ AIRBNB SALES \$\$**

Property had zero Airbnb rentals this month  
- OR -

**)\* AIRBNB ROOM NIGHTS \*)**

Total number of nights rented this month  
(1 room or house can be rented up to 31 times per month)

1. Gross Earnings (from report)	
2. Occupancy Taxes (from report)	
We will use this info to estimate the Occupancy Tax that Airbnb Paid to City of Saluda	

BOTH ARE REQUIRED

Individual Rooms (B&B or homestays)	
Vacation Rentals	

**Section 4: REPORTING VRBO RENTALS**

Report VRBO rentals and the taxes they paid on your behalf. Do not send money for these amounts. See instructions on Page 1 for guidance – **you must combine columns to find the Total Taxable Sales**. We know these numbers are for more than City of Saluda – that’s ok – just tell us the reported numbers and we’ll figure it

**VRBO PROPERTY ID #:** \_\_\_\_\_

**\$\$ VRBO SALES \$\$**

Property had zero VRBO rentals this month  
- OR -

**)\* VRBO ROOM NIGHTS \*)**

Total number of nights rented this month  
(1 room or house can be rented up to 31 times per month)

1. Total Taxable Sales (=Service Fee + Your Revenue - Refundable Deposit)	
2. "Stay Tax We Remit" (from report)	
We will use this info to estimate the Occupancy Tax that VRBO Paid to City of Saluda	

BOTH ARE REQUIRED

Individual Rooms (B&B or homestays)	
Vacation Rentals	

**CERTIFICATION:** I certify that this report is to the best of my knowledge and belief a true and complete report. Report must be signed by Owner of Business or if a partnership, by a partner or if Corporation, by an authorized officer.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Quick notes to staff – FYI only – call or email for official business: