

CITY OF SOLANA BEACH SHORT-TERM VACATION RENTALS

APPLICATION FEES:

Please fill out one Short-Term Vacation Rental application for each unit in which you propose to conduct a Short-Term Vacation Rental. This permit must be renewed at the beginning of each calendar year in order to continue to operate the Short-Term Vacation Rental.

New permit - \$103 + \$4 SB-1186 Fee (Total: \$107) Yearly Renewal - \$56 + \$4 SB-1186 Fee (Total: \$60) Duplicate permit - \$20 Renewal Late Fees: 31-90 days late = \$103 plus renewal fee 91 + days = Per SBMC 4.02.230

Please submit completed application for new permit or renewal, along with fees to:

City of Solana Beach Attn: Finance Department Short-Term Vacation Rental 635 S. Highway 101 Solana Beach, CA 92075

Please make checks payable to: City of Solana Beach.

TRANSIENT OCCUPANCY TAX (TOT):

Short Term Vacation Rentals meet the definition of a hotel. The Property Owner/Rental Company or Agent is subject to the collection and remittance of Transient Occupancy Taxes (TOT). TOT's are due for most Short-Term Vacation Rental residential properties, as well as other types of properties described in the attachment, rented for a period of 30 days or less.

For more information regarding TOT taxes, please see below or contact:

The City of Solana Beach Finance Department 635 S. Hwy 101 Solana Beach, CA 92075 (858)720-2460

SHORT-TERM VACATION RENTAL RULES AND REGULATIONS

SHORT-TERM VACATION RENTAL PERMIT - Solana Beach Municipal Code (SBMC) CHAPTER 4.47

Sections:

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4.47.010 Purpose.

The purpose of the short-term vacation rental permit is to regulate the activity of renting a dwelling unit in a residential zoning district for a period of seven to 30 consecutive days in order to safeguard the peace, safety and general welfare of the residents of Solana Beach and their visitors and guests by eliminating noise, vandalism and overcrowding. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.020 Operative date.

All short-term vacation rentals that exist at the time of the effective date of the ordinance codified in this chapter shall apply for a short-term vacation rental permit. All short-term vacation rentals proposed after the effective date of the ordinance codified in this chapter must acquire a short-term vacation rental permit. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.030 Definitions.

"Short-term vacation" is defined as the rental of any structure or any portion of any structure for occupancy for dwelling, lodging or sleeping purposes for more than seven, but no more than 30, consecutive calendar days in duration in a residential zoning district, including detached single-family residences, condominiums, duplexes, twinplexes, townhomes and multiple-family dwellings. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.040 Prohibited rental duration.

Rental for less than seven consecutive calendar days in duration within all residential zoning districts is prohibited. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.050 Exceptions.

Rentals of more than 30 consecutive days in duration in residential zoning districts are not required to obtain a short-term vacation rental permit. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.055 Rental permit as business certificate.

A short-term vacation rental permit issued pursuant to this chapter shall also serve as a business certificate for rental activity pursuant to Chapter 4.02 SBMC. (Ord. 322 § 1, 2004)

4.47.060 Obtaining and retaining a short-term vacation rental permit.

The applicant shall obtain an annual short-term vacation rental permit from the city of Solana Beach subject to all provisions of this chapter, including the following:

- A. Applicants shall submit an application for a short-term vacation rental permit to the city of Solana Beach each year. The fee associated with the permit application shall be identical to the amount required for a business certificate. The applicant may be the owner or the owner's agent, and shall be the party responsible for compliance with all provisions of this chapter and all of the laws regulating short-term vacation rentals.
- B. Granting or Denial of Application. The application shall be granted unless the issuing officer makes one or more of the findings contained in SBMC 4.04.090.
 - C. The short-term vacation rental permit holder will be subject to penalties as set forth in SBMC 4.47.070 in the following instances:
- 1. In the event the short-term vacation rental unit is located in a residential zoning district and is rented for stays of less than seven consecutive calendar days in duration; or
- 2. In the event that any person holding a permit issued pursuant to this chapter violates or causes or permits to be violated any of the provisions of this chapter or any provisions of any other ordinance or law relating to or regulating such business, or conducts or carries on such business in an unlawful manner, or for any reason for which the permit application could have been denied in accordance with SBMC 4.04.090; or
 - 3. Failure of the owner/owner's agent to respond to two or more complaints as required by this section.
- D. Applicants shall ensure that the occupants and/or guests of the short-term vacation rental unit do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate provisions of this code or any state law pertaining to noise, disorderly conduct, overcrowding, the consumption of alcohol, or the use of illegal drugs. Applicants are expected to take any measures necessary to abate disturbance described herein, including, but not limited to, directing the tenant, calling for law enforcement services, city code enforcement officers, removing the tenant or any other action necessary to immediately abate the service. If an applicant is not able to stop documented behavior that has been brought to applicant's attention, then such failure shall constitute a failure to respond as defined by subsection (C)(3) of this section.
- E. Applicants shall, upon notification that occupants or tenants of his or her short-term vacation rental unit have created unreasonable noise or disturbances, engaged in disorderly conduct or committed violations of this code or state law pertaining to noise, disorderly conduct, overcrowding, the consumption of alcohol or the use of illegal drugs, prevent a recurrence of such conduct by those occupants or guests and shall respond to the notification of violations within 24 hours. Failure to respond to two or more complaints regarding tenant violations is grounds for penalties as set forth in SBMC 4.47.070.
 - F. Applicants of the short-term vacation rental shall comply with all the provisions of this code.
- G. The city council shall have the authority to impose additional standard conditions, applicable to all short-term vacation rental units, as necessary to achieve the objectives of this chapter and shall notify all short-term vacation rental permit holders of any change in standards applicable to the permits.
- H. A fee in the amount of the business certificate fee shall be paid in conjunction with the permit application. The fee is nonrefundable. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.070 Violations and penalties.

A. Violations. Failure to comply with the conditions specified in this chapter shall constitute a violation for which penalties may be imposed. City penalties for violations shall be issued in writing by the issuing officer upon documented verification of a violation. Documentation shall include, but not be limited to, copies of homeowner association warnings, reprimands, fines or other association actions; copies of citations, written warnings, reports or other filed documentation by law enforcement. The issuing officer shall notify the applicant in writing of the penalty to be imposed for violations specified as follows:

- 1. For the first violation within any 12-month period, the penalty shall be \$500.00;
- 2. For a second violation within any 12-month period, the penalty shall be \$1,000;

- 3. For a third violation within any 12-month period, the issuing officer shall hold a hearing pursuant to SBMC 4.04.110 and the permit shall be revoked for a period of one year.
- B. Appeal Process. Hearings and appeals shall be made in accordance with Chapter 4.04 SBMC. (Ord. 322 § 1, 2004; Ord. 320 § 1, 2003; Ord. 302 § 2, 2003)

4.47.080 Display of short-term vacation rental permit.

Applicants shall affix the short-term vacation rental permit on the inside of the main entry door of each short-term vacation rental unit to which it applies. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

4.47.090 Exterior complaint phone number display.

Applicants shall display notice on the exterior, within plain view of the general public and/or common areas, a 24-hour, seven-day phone number for a private party responsible for the facility to take complaints regarding its operation. Applicants are also required to provide adjacent property owners with the 24-hour, seven-day phone number for a private party responsible for the facility. Applicants are required to provide a response within 24 hours as outlined in SBMC 4.47.060. Ineffective or nonresponse shall be grounds for a violation and/or penalty pursuant to SBMC 4.47.070. (Ord. 322 § 1, 2004; Ord. 302 § 2, 2003)

TRANSIENT OCCUPANCY TAX

TRANSIENT OCCUPANCY TAX – Solana Beach Municipal Code (SBMC) 3.36

Sections:

- 3.36.010 Taxable event.
- 3.36.015 Utilization of tax revenues from tax imposed by SBMC 3.36.010.
- 3.36.020 Exemptions.
- 3.36.030 Definitions.
- 3.36.040 Collection of tax.
- 3.36.045 Rent surcharge, exemption from tax.
- 3.36.050 Registration.
- 3.36.060 Reporting and remitting collections.
- 3.36.070 Duty of successor of operator.
- 3.36.080 Penalties and interest.
- 3.36.090 Failure to collect Penalties Hearing.
- 3.36.100 Appeal.
- 3.36.110 Records and inspection.
- 3.36.120 Refunds.
- 3.36.130 Action to recover unpaid tax.
- 3.36.140 Violations of this chapter.

3.36.010 Taxable event.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator as follows:

- A. Ten percent, effective until December 31, 2006.
- B. Eleven percent, effective from January 1, 2007, until December 31, 2007.
- C. Twelve percent, effective from January 1, 2008, until December 31, 2008.
- D. Thirteen percent, effective January 1, 2009.

Such tax constitutes a debt owed by the transient to the city, which is extinguished only by payment to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the city manager may require that such tax shall be paid directly to the city manager. (Ord. 340 § 1, 2006; Ord. 164 § 1, 1992; Ord. 44 § 1, 1987; 1987 Code § 3.16.010)

3.36.015 Utilization of tax revenues from tax imposed by SBMC 3.36.010.

- A. There are hereby created the following funds: sand replenishment/retention and coastal access capital project fund, and coastal area business/visitor assistance and enhancements fund.
- B. All revenues collected pursuant to the transient occupancy tax imposed by the city under SBMC 3.36.010 shall be utilized and expended solely in accordance with this section, as follows:
- 1. Two-thirds of the amount collected in excess of 10 percent shall be for deposit in the sand replenishment/retention and coastal access capital project fund, for projects such as environmentally benign sand replenishment and retention projects; construction of coastal access facilities such as stairways; parks; and beach area public service facilities. Funding of sand replenishment and retention projects shall be given priority over other projects. Revenues from this fund shall not be used for seawalls or operational activities. All expenditures made shall be consistent with any certified local coastal plan, including the land use plan, adopted by the city council.
- 2. One-third of the amount collected in excess of 10 percent shall be for deposit in the coastal area business/visitor assistance and enhancements fund, for activities such as local business and visitor promotion, such as Chamber of Commerce assistance and North County Convention and Visitors Bureau assistance; special event assistance; public art projects; and enhancements to areas serving visitors including the Highway 101 corridor and Cedros Avenue.

3. All transient occupancy tax revenues not allocated pursuant to subsections (B)(1) and (B)(2) of this section shall be used for general governmental purposes. (Ord. 340 § 1, 2006)

3.36.020 Exemptions.

- A. No tax under this chapter shall be imposed upon:
 - 1. Any person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax herein provided;
 - 2. Any federal or state of California officer or employee when on official business; or
- 3. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.
- B. No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the city manager. (Ord. 44 § 1, 1987; 1987 Code § 3.16.020)

3.36.030 Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

- A. "Hotel" means any structure or any portion of any structure which has three or more units occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, including any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location or other similar structure or portion thereof.
- B. "Occupancy" means the use or possession or the right to the use or possession of any room or portion thereof in any hotel for dwelling, living or sleeping purposes.
- C. "Operator" means the person who is the proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity where the operator performs his functions through a managing agent, or any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.
- E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.
- F. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. Any person so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy; provided, that any person who actually occupies the same premises for a period of 31 or more consecutive days shall be deemed exempt from the tax imposed by this chapter on that specific occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. (Ord. 44 § 1, 1987; 1987 Code § 3.16.030)

3.36.040 Collection of tax.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of rent charged, and each transient shall receive a receipt for payment from the operator. A duplicate receipt shall be kept by the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will be added to the rent, or that, if added, any part will be refunded except in the manner provided in this chapter. If the operator collects the rent but fails to collect the tax for any reason, the operator shall be responsible for paying the tax. (Ord. 44 § 1, 1987; 1987 Code § 3.16.040)

3.36.045 Rent surcharge, exemption from tax.

An operator may establish a rent surcharge in an amount not to exceed \$0.50. The surcharge shall not be deemed to be rent pursuant to SBMC 3.36.030(E) and shall not be subject to taxation under this chapter if all of the following requirements are met:

- A. The surcharge is separately stated from the room rent and the tax on the receipt required by SBMC 3.36.040;
- B. The full amount of the surcharges collected is paid not less than monthly to a non-profit chamber of commerce, nonprofit visitor's bureau or other nonprofit organization in the city of Solana Beach dedicated to the promotion of tourism in the city;
- C. The operator includes on the report filed with the city manager pursuant to SBMC 3.36.060, the amount of surcharge collected and distributed, along with the identity of the organization to which the distribution is made. (Ord. 199 § 1, 1994)

3.36.050 Registration.

Within 30 days after commencing business, or 30 days after the effective date of the ordinance codified in this chapter for existing hotels, each operator of any hotel renting occupancy to transients shall register such hotel with the city manager and obtain from the city manager a "transient occupancy registration certificate," which certificate shall be at all times posted in a conspicuous place on the premises. Such certificate shall, among other things, state:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate is issued; and
- D. The following:

This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Occupancy Tax Ordinance by registering with the City Manager for the purpose of collecting from

transients the Transient Occupancy Tax and remitting said tax to the City Manager. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in any unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department or office of this City. This Certificate does not constitute a permit. It is unlawful to operate a hotel in the City without a currently valid Certificate.

(Ord. 44 § 1, 1987; 1987 Code § 3.16.050)

3.36.060 Reporting and remitting collections.

Each operator shall, on or before the last day of the month, make a return to the city manager, on forms provided by the city, of the total rents charged and received, and the amount of tax collected for transient occupancies during the previous month. At the time the return is filed, the full amount of the tax collected shall be remitted to the city manager. The city manager may establish shorter reporting periods for any certificate holder if he deems it necessary in order to ensure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the city manager. (Ord. 44 § 1, 1987; 1987 Code § 3.16.060)

3.36.070 Duty of successor of operator.

A. If an operator who is liable for any tax or penalties under this chapter sells or otherwise disposes of his business, his successor shall notify the tax administrator of the date of sale and withhold a sufficient portion of the purchase price to equal the amount of such tax or penalty until the selling operator produces a receipt from the tax administrator showing that the tax or penalty has been paid, or a tax clearance certificate from the tax administrator stating that no tax or penalty is due. If the seller does not present a receipt or tax clearance within 30 days after such successor commences to conduct business, the successor shall deposit the withheld amount with the tax administrator pending settlement of the account of the seller.

B. If the successor to the business fails to withhold a portion of the purchase price as required, he shall be liable for the payment of the amount required to be withheld. Within 30 days after receiving a written request from the successor for a tax clearance certificate stating that no tax or penalty is due, the tax administrator shall either issue the certificate or mail notice to the successor at his address as it appears on the records of the tax administrator of the estimated amount of the tax and penalty that must be paid as a condition of issuing the certificate. (Ord. 44 § 1, 1987; 1987 Code § 3.16.070)

3.36.080 Penalties and interest.

- A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of 10 percent of the amount of the tax, in addition to the amount of the tax.
- B. Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent, shall pay a second delinquency penalty of 10 percent of the amount of the tax in addition to the amount of the tax and the 10 percent first imposed.
- C. Audit Deficiency. If, upon audit by the city, an operator is found to be deficient in his return or his remittance or both, the tax administrator shall immediately invoice the operator for the amount of the net deficiency plus a penalty of 10 percent of the net deficiency. If the operator fails or refuses to pay the deficient amount and applicable penalties within 14 days of the date of the invoice, an additional penalty shall be imposed at the rate of one percent per day of the net deficiency, not to exceed 10 percent.
- D. Fraud. If the city manager determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of 25 percent of the amount of the tax shall be added thereto, in addition to the penalties in subsections A and B of this section.
- E. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one and one-half percent per month, or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- F. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.
- G. Revocation. In addition to the other penalties provided by this section, if an operator is delinquent in any way more than one time in any 12-month period, the tax administrator may revoke the operator's transient occupancy registration certificate. (Ord. 44 § 1, 1987; 1987 Code § 3.16.080)

3.36.090 Failure to collect - Penalties - Hearing.

If any operator fails or refuses to collect such tax and to make, within the time provided in this chapter, any report and remittance of such or any portion thereof required by this chapter, the tax administrator shall proceed in such a manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the tax administrator procures such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may, within 10 days after the serving or mailing of such notice, make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed on the tax, interest and penalties, if any, determined by the tax administrator to be due, the tax administrator shall give not less than five days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in such notice why the amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing, the tax administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and amount of such tax, interest and penalties. The amount determined to be due shall be payable after 15 days unless an appeal is taken as provided in SBMC 3.36.100. (Ord. 44 § 1, 1987; 1987 Code § 3.16.090)

3.36.100 Appeal.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the council by filing a notice of appeal with the city clerk within 15 days of the serving or mailing of the determination of tax due. The council shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to such operator at his last known place of address. The findings of the council shall be final for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (Ord. 44 § 1, 1987; 1987 Code § 3.16.100)

3.36.110 Records and inspection.

It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city, which records the city manager shall have the right to inspect at all reasonable times. (Ord. 44 § 1, 1987; 1987 Code § 3.16.110)

3.36.120 Refunds.

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this chapter, it may be refunded as provided in subsections B and C of this section; provided, that a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, shall be filed with the city manager within three years of the date of payment. The claim shall be on forms furnished by the city manager.

B. Any operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the city manager that the person from whom the tax has been collected was not a transient; provided, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

C. A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in subsection A of this section, but only when the tax was paid by the transient directly to the city manager, or when the transient having paid the tax to the operator, establishes to the satisfaction of the city manager that the transient has been unable to obtain a refund from the operator who has collected the tax.

D. No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto. (Ord. 44 § 1, 1987; 1987 Code § 3.16.120)

3.36.130 Action to recover unpaid tax.

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator shall be paid to the city. Any person owing money to the city under the provisions this chapter shall be liable to an action brought in the name of the city for the recovery of such amount. (Ord. 44 § 1, 1987; 1987 Code § 3.16.130)

3.36.140 Violations of this chapter.

- A. 1. Any operator who fails to remit any tax collected pursuant to this chapter shall be subject to prosecution under Section 424 of the California Penal Code.
- 2. Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor punishable by a fine not exceeding \$500.00 or imprisonment not exceeding six months, or both such fine and imprisonment, in the discretion of the court.
- B. Any operator or other person who fails or refuses to register as required by this chapter, or to furnish any return required to be made, or fails or refuses to furnish a supplemental return or other data required by the city manager, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor punishable by fine not exceeding \$500.00 or imprisonment not exceeding six months, or both such fine and imprisonment, in the discretion of the court.
- C. Any person required by this chapter to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due pursuant to this chapter, is guilty of a misdemeanor punishable by fine not exceeding \$500.00 or imprisonment not exceeding six months, or both such fine and imprisonment. (Ord. 44 § 1, 1987; 1987 Code § 3.16.140)

When the application has been submitted, approved and processed you will receive the following:

THIS COPY OF THE PERMIT SHALL BE DISPLAYED ON THE INSIDE OF A FRONT WINDOW SO AS TO BE CLEARLY VISIBLE FROM THE EXTERIOR. Sample shown below.



THIS COPY OF THE PERMIT SHALL BE AFFIXED TO THE INSIDE OF THE MAIN ENTRY DOOR OF THE SHORT-TERM VACATION RENTAL UNIT IN A LOCATION VISIBLE TO THE OCCUPANTS. Sample shown below.

