ANNUAL RENEWAL
Transient Guest Lodging (TGL)

Planning & Zoning Department
100 Dayton St, 2nd Floor
Yellow Springs, OH 45387
(937) 767-1702

[FOR OFFICE USE ONLY]
Permit #:______________
Application Received:______________

Applicant Information

Property Address:					
Property Owner:		**Phone:**		**Email:**	
Mailing Address:					
TGL Operator:		**Phone:**		**Email:**	
TGL Operator Address:					

Project Information

Name of Establishment:		**Phone:**	
Establishment Type:	☐ Hotel ☐ Motel ☐ Bed and Breakfast ☐ Home ☐ Apartment ☐ ADU		
If 'Other', describe here:			
Total Number of Rooms:			
Hosting Platforms & Booking Services:			
Emergency 24 Contact:			
		Phone:	

Send all Lodging Tax Docs to: ☐ Owner ☐ Operator

Required Documents
Complete Lodging Tax Return Form (*attached*) ☐
Proof of Residency ☐

I, the undersigned do hereby certify that I am the applicant, and the information and statements given on this application, drawings, and specifications are to the best of my/our knowledge, true and correct. I understand that the Village is not responsible for inaccuracies in information presented, and that inaccuracies may result in the revocation of this Zoning permit as determined by the Village. I further certify that I am the Owner, or the lessee, or agent, fully authorized by the owner to make this submission. I certify that statements made to me about the time required to process this application are general estimations and not binding. Further, I understand that it may be necessary for the Village to request additional information and clarification after I have submitted this application and accompanying documentation.

I hereby certify, under penalty of perjury, that all the information provided on this application is true and correct.

Applicant Signature: ______________________________ **Date:** __________

FOR OFFICE USE ONLY		
Registration Fee: $________	**Payment Type:** ☐ Check | ☐ Cash | ☐ Card	Approved ☐ | Denied ☐
Mitigation Fee: $________	**Zoning District:**	**SEE ATTACHED LETTER FOR CONDITIONS**
Other Fees: $________	**PC/BZA Hearing Date:**	**PC/BZA Case #:**
Total $	Village Official Name and Title	Date

Village of Yellow Springs Lodging Tax Return

Effective January 1, 2018

Please print or type all information:

Hotel Name:		
Address:		
Name of Owner/Corporation:		
Name of Operator/Manager:		
Filing Period From:	To:	
1.	Gross rental receipts (All lodging furnished to guests)	$
2.	Exemptions (Room rentals of 30 contiguous days or longer – attach proof)	
3.	Other exemptions (only rooms paid for directly by the federal government or by political subdivisions outside of Ohio qualifying for this exemption – attach proof)	
4.	**TOTAL EXEMPTIONS (add lines 2 and 3)**	
5.	**NET TAXABLE RECEIPTS (Line 1 minus line 4)**	
6.	**TAX DUE (Enter 3% of line 5)**	
7.	**Adjustments (from prior period – attach explanation)**	
8.	**Penalty (10% per month until paid)**	
9.	**Interest (1.5% per month until paid)**	
10.	**TOTAL TAX DUE (Sum of lines 6,7,8, & 9)**	

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

Signed: ______________________________ Date: ______________

Print Name and Title: ______________________________

Make Payable To:
Village of Yellow Springs

Enclose:
Original signed tax return
Check or Money Order
Any attachments

Return To:
Village of Yellow Springs
ATTN: Finance Director
100 Dayton Street
Yellow Springs, Ohio 45387

CHAPTER 882
Lodging Excise Tax and Registration

882.06 REGISTRATION AND CERTIFICATE FEES.

(a) Upon registering with the Zoning Administrator as required by Section 1262.08(e)(7)A. of the Village Code of Ordinances, each operator of any lodging establishment renting lodging to transient guests shall also register said establishment with the Finance Director to obtain a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall state the following:

(1) The name of the operator;

(2) The address of the lodging establishment;

(3) The date upon which the certificate was issued and the date of expiration;

(4) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Village of Yellow Springs Lodging Excise Tax Ordinance for the purpose of collecting from transient guests the Lodging Excise Tax and remitting said tax to the Finance Director. This certificate does not constitute a permit."

(b) Certificate Fees. For each certificate issued, the Finance Director shall collect payment upon the initial registration and then annually thereafter according to the classification of the operator:

(1) Hotel/motel: $100.00

(2) Bed and breakfast/inn: $100.00

(3) Operator occupied: $100.00

(4) Non-operator occupied: $500.00

(c) Each operator of an establishment which is non-operator occupied, or is not a hotel/motel or bed and breakfast/inn as defined in the Zoning Code shall pay a single affordable housing mitigation fee of one thousand five hundred dollars ($1,500) annually to mitigate detrimental effects of removing traditional rental or home ownership options, due concurrent with certificate fees upon initial registration and thereafter with tax filing annually.

(d) Each operator who files for registration as an "operator occupied" establishment shall provide at least two forms of proof of residency annually.

(e) For establishments which are non-operator occupied and do not fit the Code or statutory definitions of hotel/motel or bed and breakfast/inn, the principal of the operator (if the operator is a business entity such as a corporation, limited liability company or partnership) or the natural person responsible for the registration shall, at the operator's expense, provide an updated FBI/BCI background check, to be kept confidential with the initial registration, and updated at least every three years. Any convictions for financial crimes, nuisances, soliciting prostitution, human trafficking, permitting underage consumption or similar offenses shall be grounds for the Finance Director to revoke the annual registration or deny renewal.

(f) Each operator shall provide, with each registration, a general description of any hosting platform or booking service the operator uses or intends to use for reservations or payment, or to facilitate such transactions, including but not limited to AirBNB, VRBO or other entities which may collect, directly or indirectly through an agent or intermediary, a fee in connection with such reservations and payment services. Each operator shall provide a written release to the Finance Director at each registration for use in auditing such records and advise the Finance Director if the operator uses a fiscal year different from the calendar year for accounting.

(g) Each certificate issued or renewed under this section expires on the date of the reporting and remitting deadline set forth in Section 882.07 (April 15 annually unless extended by the Finance Director).

(Ord. 2021-06. Passed 5-3-21.)

882.07 REPORTING AND REMITTING.

(a) On or before April 15 and October 15 of each year, each operator shall make and file a return for the preceding six months on forms prescribed by the Finance Director. The first return shall be filed by July 31, 2018. Such returns shall show the receipts from furnishing lodging, the amount of tax due from the operator to the Village for the period covered by the return, and such other information as the Finance Director deems necessary for the proper administration of this chapter. The Finance Director may extend the time for making and filing returns. Returns shall be filed by delivering or mailing the same to the Finance Director together with payment of the full amount of tax shown to be due thereon. To meet this requirement, the tax return and payment must be mailed with a dated postmark. The postmark must be dated on or before the day the return is due. For all other delivery forms, the tax return and payment must be received on or before the last business day before the day the return is due.

(b) The Finance Director may authorize operators whose tax liability is not such as to merit twice-yearly returns, as determined by the Finance Director upon the basis of administrative costs of the Village, to make and file returns at other intervals. Such authorization shall be in writing, shall indicate the intervals at which returns are to be filed, and may be revoked by the Finance Director upon thirty days written notice.

(c) All claims for exemptions from tax filed by transient guests with the operator during the reporting period shall be filed with the return.

(d) All returns and payments submitted by each operator shall be treated as confidential by the Finance Director and shall not be released except upon order of a court of competent jurisdiction or to an officer or agent of the United States, the State of Ohio, Greene County, or the Village of Yellow Springs for official use only. However, records pertaining to failure to file and failure to pay become subject to disclosure under R.C. § 149.43, as citations for violations are public records.

(e) If, for any reason, the lodging establishment shall cease doing business in the Village, all returns and payments are due immediately upon cessation of business.

(f) All taxes collected by operators pursuant to this section shall be held in trust for the account of the Village until payment thereof is made to the Finance Director.

(g) The Finance Director, if he or she deems it necessary in order to insure the payment of the tax imposed by this section, may require returns and payments to be made for other than twice-yearly periods. The returns shall be signed by the operator or their authorized agent.

(Ord. 2021-06. Passed 5-3-21.)

882.08 CIVIL PENALTIES, DELINQUENCY AND LATE FEES.

(a) Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a late fee equal to ten percent of the amount of the tax in addition to the tax, or ten dollars ($10.00), whichever is greater. The Finance Director may publish the names of delinquent filers.

(b) Continued Delinquency. Any operator who fails to remit any delinquent remittances on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency late fee equal to ten percent of the amount of the tax and previous late fee in addition to the tax and the ten percent late fee first imposed. An additional late fee equal to ten percent of the total tax and late fee of the previous thirty-day period shall be added for each successive thirty-day period the account remains delinquent. After six months of continued delinquency, the Finance Director may initiate prosecution for non-filing or other applicable offenses under Section 882.99 and the operator shall be subject to all civil penalties and late fees imposed under this Section as well as fines or criminal penalties imposed by a court upon conviction.

(c) Fraud. If the Finance Director determines that the non-payment of any remittance due under this chapter is due to fraud, a civil penalty equal to twenty-five percent of the amount of the tax shall be added thereto in addition to the fees stated in subsections (a) and (b) of this section.

(d) Notice. Before imposing delinquency late fees, the Finance Director shall email then send annual reminders to all operators at the establishment's address by first class regular mail or postcards at least thirty days prior to the due date. Unless the deadline for filing has been extended, the Finance Director will use certified or priority U.S. mail with receipt tracking to the establishment's address to notify delinquent filers of their status and set a deadline for response, and assess mailing expenses.

(e) Penalties During Pendency of Hearing or Appeal. No penalty or late fee provided under the terms of this chapter shall be imposed during the pendency of any hearing provided for in Section 882.11 nor during the pendency of any appeal to the Board of Tax Review established in Section 881.21 provided for in Section 882.12 .

882.12 APPEAL.

Any operator aggrieved by any decision of the Finance Director with respect to the amount of such tax, interest, and penalties, if any, may appeal to the Board of Tax Review by filing a notice of appeal with the Finance Director and the Clerk of Council within fifteen days of the serving or mailing of the determination of tax due. The Board of Tax Review shall fix a time and place for hearing such appeal, and shall give notice in writing to such operator at their last known place of business. The findings of the Board of Tax Review shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

882.13 ACTIONS TO COLLECT.

Any tax required to be paid by a transient guest under the provisions of this chapter shall be deemed a debt owed by the transient guest to the Village. Any such tax collected by an operator, which has not been paid to the Village, shall be deemed a debt owed by the operator to the Village. Any person owing such a debt to the Village under the provisions of this chapter which debt has become delinquent, shall be liable to an action brought in the name of the Village of Yellow Springs for the recovery of such amount and all attorney fees, court costs and related expenses. The Finance Director may initiate prosecutions of delinquent filings or non-filings by filing the requisite affidavit for citation with the Yellow Springs Police Department.

882.14 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 Village under this section, it may be refunded as provided in subsections (b) and (c) of this section, provided a claim in writing therefore, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Finance Director within three years of the date of payment. The claim shall be on forms furnished by the Finance Director.

(b) An 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 Finance Director that the person from whom the tax has been collected was not a transient guest; provided, however, 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 guest or credited to rent subsequently payable by the transient guest to the operator.

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

882.15 MONEY RECEIVED, WHERE CREDITED.

The lodging excise taxes received under the provisions of this chapter shall be credited to the general fund of the Village. Affordable housing mitigation fees shall be credited to the Affordable Housing Fund established by Ordinance 2018-51 and Ordinance 2021-07.

(Ord. 2021-06. Passed 5-3-21.)

882.16 ADDITIONAL RULES AND REGULATIONS.

The Finance Director is authorized to issue and promulgate additional written rules and regulations to assist in the administration and enforcement of this chapter and operators must comply with the same provided that they have received written copies thereof at least thirty days prior to the effective date of such rules and regulations.

(Ord. 2021-06. Passed 5-3-21.)

882.17 SEVERABILITY.

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this chapter or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this chapter or any part thereof.

(Ord. 2021-06. Passed 5-3-21.)

882.18 DISCRIMINATION PROHIBITED.

An operator shall not decline a transient guest reservation or rental based on race, sex, sexual orientation, gender identity or expression, color, religion, ancestry, national origin, age, disability, familial status or military status, or impose different terms or conditions on a transient guest, or post any listing on a hosting platform discouraging or indicating a preference for or against any transient guest on account of race, sex, sexual orientation, gender identity or expression, color, religion, ancestry, national origin, age, disability, familial status or military status.

(Ord. 2021-06. Passed 5-3-21.)

882.99 PENALTY.

(a) Any operator who fails to file any return or report required under this chapter, if convicted, shall be subject to the maximum fine of five hundred dollars ($500.00) per occurrence, an unclassified misdemeanor, and all costs of prosecution. A separate offense shall be deemed to occur on the first day of each month the failure to file continues. The Finance Director will use certified or priority U.S. mail with receipt tracking to the establishment's address to notify non-filers of their status and set a deadline for response, and assess mailing expenses.

(b) Any operator who engages in prohibited discrimination, if convicted, shall be subject to a maximum fine of one thousand dollars ($1,000) per occurrence, an unclassified misdemeanor, and all costs of prosecution.

(c) Any person violating or failing to comply with any other provision of this chapter is subject to prosecution and conviction of a minor misdemeanor and shall be fined not more than the maximum amount allowed by law.

(d) Upon a conviction for failure to file under division (a) of this section or discrimination under division (b) of this section, the Finance Director shall revoke the annual registration, notify the operator of the revocation and demand surrender of the certificate by certified or priority mail, then notify the Zoning Administrator for Planning Commission consideration of revocation.

(e) Upon conviction under division (b) of this section, or failure to pay Village income taxes or utilities, the Finance Director may advise the Zoning Administrator that the operator is no longer in good standing for Planning Commission consideration.