# **Short-Term Rentals, TOT & SCTID**

# Short-Term Rentals (STR)

The City is now accepting New Short Term Rental Applications. See below information on how to apply.

#### **Short Term Rental Ordinance**

Click here to view the full Short-Term Rental Ordinance CCO-2023-01.

## **Transient Occupancy Tax**

Transient Occupancy Tax (TOT) is collected from visitors to the City of Mt. Shasta in lieu of a sales tax on their lodging. The tax is collected on behalf of the City by the lodging operator at the time of the room or property rental and is required to be remitted to the City on a regular basis. The current TOT rate is 10 percent of lodging stays and provides about one-sixth of the City's General Fund budget.

At the election held on November 7, 2023, the following Measure was passed by the qualified voters of the City of Mt. Shasta:

#### "MEASURE S

To provide funding (all funds used locally) for infrastructure and general City services, including, but not limited to, fire protection, law enforcement, rescue, emergency response and preparedness, and maintaining facilities and equipment, shall the City increase the transient occupancy tax (hotel tax) rate from 10% to 12% on July 1, 2024, with an estimated increase of \$245,000 generated annually from the resulting tax and will remain in effect until repealed or amended?

YES \_\_\_\_\_\_ NO\_\_\_\_\_"

As of July 1, 2024 the tax rate will increase to 12 percent of lodging stays.

Transient Occupancy Tax helps to offset the burden placed on City services and infrastructure by visitors. Some of the many things TOT helps to pay for are:

- Street maintenance
- Snow plowing
- Public safety services such as police, fire and medical aid
- Street lights
- Traffic signals

# Siskiyou County Tourism Improvement District

The Siskiyou County Tourism Improvement District (SCTID) provides stable funding for the necessary marketing to keep Siskiyou County competitive. As Siskiyou County, and the cities within it, are forced to sacrifice tourism promotion funds due to budget cuts, the SCTID provides money to supplement or replace those funds. Monies raised through a small assessment, currently 2 percent of lodging stays, are used to provide marketing services to and benefit those in the district. These funds are governed by those in the district and cannot be diverted for government programs.

# **Register a Short-Term Rental**

STR permits will only be issued to the property owner (owner of record). If you are a property manager the owner will need to apply for the STR Permit.

Property owners, please contact tot [at] mtshastaca.gov and state you are interested in applying for an STR permit. Please include the following information: your property address, assessor's parcel number, contact information (owners name and phone number), and if you have a property manager who already has an existing business license provide the business name and license number. If you do not have a property manager or an existing business license you will need to apply for a business license while applying for the STR permit. Once you have provided all the above information you will receive an email with instructions on how to apply for the STR permit.

If you are the owner of the STR property and do not have a property manager you will need a business license. This is part of the STR Application form and will cost \$86 annually.

If you are the owner of the STR property and you have a property manager you will need your property manager's contact information. Also, if your property manager already has a Business License you will need their Business License number. If your property manger does not currently have a Business License they will need to apply for one and can do so by contacting City Hall at 530-926-7510 or in person at 305 N. Mt. Shasta Boulevard.

# **Fire-Self Certification Form**

Operators must self-certify compliance with Fire Code and fire safety requirements. This form must be completed and submitted as part of the online registration application. Click <u>here</u> to download the form.

# Already registered as a STR and need to pay TOT Taxes?

The City is no longer accepting manual TOT payments. All payments must be completed online. Please log in to your <u>https://mtshasta.munirevs.com</u> account. Under the "open tasks" tab, you will find the Mt. Shasta Transient Occupancy Tax Form (if due, if the tax is not due the form will not be there until the tax becomes due), you will complete the form and pay your TOT tax online.

#### **Frequently Asked Questions**

Can be found here FAQ

## **Supporting Documents**

TOT Reporting Instructions 271.12 KB