

City of Port Orford  
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**TRANSIENT LODGING TAX QUARTERLY REPORT**  
**(See Reverse Side for Instructions and Mailing Information)**

Business Name: \_\_\_\_\_

Period Ending: \_\_\_\_\_ Due Date: \_\_\_\_\_ No. of Rooms: \_\_\_\_\_

- |                                                                                                     |          |
|-----------------------------------------------------------------------------------------------------|----------|
| 1. GROSS RENT: -----                                                                                | \$ _____ |
| (A.) RENT FOR PERIODS OVER 30 DAYS -----                                                            | \$ _____ |
| (B.) RENT LESS THAN \$4.00 PER DAY -----                                                            | \$ _____ |
| (C.) CREDIT CARD COMPANY CHARGES -----                                                              | \$ _____ |
| 2. TOTAL ALLOWABLE DEDUCTIONS: (LINES A., B., & C.) -----                                           | \$ _____ |
| 3. TOTAL TAXABLE RENTS (LINE 1. MINUS LINE 2.) -----                                                | \$ _____ |
| 4. 7% OF LINE 3. (TRANSIENT TAX) -----                                                              | \$ _____ |
| 5. ADD EXCESS TAX COLLECTED -----                                                                   | \$ _____ |
| 6. TOTAL OF LINES 4. AND 5. -----                                                                   | \$ _____ |
| 7. COLLECTION FEE (5% OF LINE 6.) -----                                                             | \$ _____ |
| 8. TOTAL TAX DUE (LINE 6. MINUS LINE 7.) -----                                                      | \$ _____ |
| 9. PENALTY -----                                                                                    | \$ _____ |
| 10. INTEREST -----                                                                                  | \$ _____ |
| 11. ADJUSTMENT FOR OVERPAYMENT OR SHORTAGE -----                                                    | \$ _____ |
| 12. TOTAL TAX, PENALTY, INTEREST (LINE 8,9,10, & 11) OR (SUBTRACT<br>LINE 11. IF OVERPAYMENT) ----- | \$ _____ |

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

To avoid penalty, be sure the proper remittance is enclosed.  
Make checks and money orders payable to: City of Port Orford  
Please be sure to retain copy of the completed tax report for your records.

## TRANSIENT LODGING TAX QUARTERLY REPORT

Be sure the form on the reverse side is filled in completely and accurately.

Under Ordinance 3.08.080: The taxes collected by an operator are payable to the tax administrator on a quarterly basis on the fifteenth (15<sup>th</sup>) day of the following month for the preceding three (3) months and are delinquent on the last day of the month in which they are due. The initial return may be for less than the three (3) months preceding the due date. The quarters are:

|                                             |                                                                                      |
|---------------------------------------------|--------------------------------------------------------------------------------------|
| First Quarter: January, February, March     | {taxes due by April 15 <sup>th</sup> / delinquent as of April 30 <sup>th</sup> }     |
| Second Quarter: April, May, June            | {taxes due by July 15 <sup>th</sup> / delinquent as of July 31 <sup>st</sup> }       |
| Third Quarter: July, August, September      | {taxes due by October 15 <sup>th</sup> / delinquent as of October 31 <sup>st</sup> } |
| Fourth Quarter: October, November, December | {taxes due by January 15 <sup>th</sup> / delinquent as of January 31 <sup>st</sup> } |

The operator shall deliver the return and the tax due to the tax administrator's office (City Hall). If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

For good cause, the tax administrator may extend the time for filing a return or paying the tax for not more than one month. Only the Common Council of the City of Port Orford may grant further extension.

### **BE AWARE THERE ARE PENALTIES AND INTEREST FOR DELINQUENCY.**

Under Ordinance 3.08.090: An operator who has not been granted an extension of time for remittance of tax due and who fails to remit the tax prior to delinquency shall pay a penalty of ten percent (10%) of the tax due in addition to the tax.

An operator who has not been granted an extension of time for remittance of tax due and who fails to pay a delinquent remittance before the expiration of thirty-one (31) days following the date on which the remittance became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the tax due, the amount of the tax due and the ten percent (10%) penalty first imposed.

If the tax administrator determines that nonpayment of a remittance is due to fraud or intent to evade the tax, penalty of twenty-five (25%) of the tax shall be added to the penalties stated above.

In addition to the penalties imposed by this section, an operator who fails to remit the required tax shall pay interest at the rate of 0.5% per month, without proration for portions of a month, on the tax due, exclusive of penalties, from the date on which the tax first became delinquent until paid.

Changes of address and manager must be filed and reported immediately to the tax administrator.

If business is disposed of or suspended, closing report must be filed immediately at the office of the tax administrator, in City Hall. The tax due must be paid in full. No change of ownership can be recorded until this is done.

Checks, credit cards, money orders, and cash are accepted as payment by the tax administrator. The tax payment is satisfied upon receiving cash or money order and satisfied upon verification of funds on the account of which a check is drawn on. The finance department assumes no responsibility for lost or delayed mailing.