

Transient Lodging Tax Quarterly Report



(See reverse side for instructions and mailing information)

City of Port Orford
PO Box 310
555 W 20th Street
Port Orford, OR 97465
541-366-4572
Fax 1-877-281-5307
dlang@portorfordor.gov
www.portorford.org

Year/Quarter:

TLT ID #

Due Date:

☐ Amended Return
☐ Final Return
☐ Closed/Sold Date _____

Account Information

Name of Property/Business

Property Address

Name of Contact

Phone Number

Email Address

- | | |
|--|--------------|
| 1. Gross Rent: | 1. \$ _____ |
| 2. Allowable exemptions: | |
| 2a. Monthly rent (greater than 30 consecutive days)... | 2a. \$ _____ |
| 2b. Rent from authorized Federal employees..... | 2b. \$ _____ |
| 2c. Credit card company charges..... | 2c. \$ _____ |
| 2d. Rent less than \$4.00 per day..... | 2d. \$ _____ |
| 3. Total allowable exemptions (add lines 2a thru 2d)..... | 3. \$ _____ |
| 4. Taxable rent (line 1 minus 3)..... | 4. \$ _____ |
| 5. 7% of line 4 (transient tax rate)..... | 5. \$ _____ |
| 6. Excess tax collected..... | 6. \$ _____ |
| 7. Total of lines 5 and 6..... | 7. \$ _____ |
| 8. Collection fee (5% of line 7)..... | 8. \$ _____ |
| 9. Total tax due (line 7 minus line 8)..... | 9. \$ _____ |
| 10. Penalties (10% of tax due, plus 15% of tax due after 31 days delinquent)..... | 10. \$ _____ |
| 11. Interest (0.5% interest per month)..... | 11. \$ _____ |
| 12. Adjustment for overpayment or shortage..... | 12. \$ _____ |
| 13. Total tax, penalty, interest (line 9, 10, 11 & 12) or (subtract line 12 if overpayment)..... | 13. \$ _____ |

IMPORTANT: Quarterly return is required even if no tax was collected.

If you have no lodging receipts, file a zero return to keep your account current.

Make check or money order Payable to: City of Port Orford

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

Signature _____

Date _____

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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 (15th) day of the following month for the preceding three (3) months and are delinquent on the last day of the month on which they are due.

First Quarter: January, February, March (taxes due by April 15th/delinquent as of April 30th)

Second Quarter: April, May, June (taxes due by July 15th/delinquent as of July 31st)

Third Quarter: July, August, September (taxes due by October 15th/delinquent as of October 31st)

Fourth Quarter: October, November, December (taxes due by January 15th/delinquent on January 31st)

The operator shall deliver or mail the return and the tax due to the tax administrator (City of Port Orford, PO Box 310, 555 W. 20th Street, Port Orford, OR 97465). 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 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 be 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 become 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.

Change of address or ownership must be filed and reported immediately to the tax administrator.

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

Checks, credit card, money orders, and cash are accepted as payment by the tax administrator. The finance department assumes no responsibility for lost or delayed mailing.