

## TRANSIENT OCCUPANCY TAX - QUARTERLY REPORT

Fees are due quarterly on the 15<sup>th</sup> of the month (April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup> and January 15<sup>th</sup>) and become delinquent on the 25<sup>th</sup> of the month (April 25<sup>th</sup>, July 25<sup>th</sup>, October 25<sup>th</sup>, and January 25<sup>th</sup>). Delinquent returns are subject to additional penalties as outlined in Section 9(a) and 9(d) of Lakeside Ordinance 155A (see below).

PLEASE COMPLETE AND MAIL ORIGINAL REPORT AND YOUR REMITTANCE TO THE CITY OF LAKESIDE AT PO BOX L, LAKESIDE, OR 97449, PRIOR TO THE DELINQUENCY DATE. MAKE CHECKS PAYABLE TO THE CITY OF LAKESIDE.

QUARTERLY REPORT FOR PERIC	DD OF	то		
NAME OF BUSINESS:				
USINESS ADDRESS:				
HYSICAL ADDRESS(ES) OF REN Attach separate list if necessar				
HONE NUMBER:		EMAIL:		
CURRENT PAYMENTS			DELINQUENT PAYMENTS	
OTAL RENTS	\$ \$ \$ \$ \$			
ESS 30-DAY OCCUPANCY	\$		TAX DUE	\$
ET TAXABLE RENTS	\$		PENALTIES	\$
AX RATE 7.5%	\$			
SS 5.0% RETAINAGE FEE	\$		TOTAL DUE	\$
OTAL TAX DUE	\$			

## City of Lakeside Ordinance 155A, Section 9 – Delinquency Penalties

- (a) An operator who has not been granted an extension of the time for remittance of tax due and who fails to remit the tax prior to delinquency shall pay a penalty of 10% of the tax due in addition to the tax.
- (b) 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 30 days following the date on which the remittance became delinquent, shall pay a second delinquency penalty of 15% of the tax due, the amount of the tax, and the 10% penalty first imposed.
- (c) If the tax administrator determines that the non-payment of a remittance is due to fraud or intent to evade the tax, a penalty of 25% of the tax shall be added in addition to the penalties stated in subsection (a) and (b).
- (d) 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.
- (e) Each penalty imposed and the interest accrued under the provisions of this section shall be merged with and become a part of the tax required to be paid.