



**CITY OF MANZANITA**

Development Services  
P.O. Box 129, Manzanita, OR, 97130-0129  
Phone: (503) 812-2514 | TTY Dial 711  
strprogram@ci.manzanita.or.us

**QUARTERLY TRANSIENT TAX REPORT**

- 1<sup>ST</sup> QTR-JAN/FEB/MAR
- 2<sup>ND</sup> QTR-APR/MAY/JUNE
- 3<sup>RD</sup> QTR-JUL/AUG/SEPT
- 4<sup>TH</sup> QTR-OCT/NOV/DEC

**DUE ON OR BEFORE THE LAST DAY OF MONTH FOLLOWING THE REPORTING QUARTER**

DATE \_\_\_\_\_ OWNER NAME \_\_\_\_\_

MCA# \_\_\_\_\_ RENTAL STREET ADDRESS \_\_\_\_\_

1. GROSS RENTS:

Enter total amount of all consideration received for occupancy including all non-optional fees (other than taxes) such as booking/reservation fees; cleaning fees; pet charges; fees for extra vehicles, people or beds; etc.; and any amounts received from Transient Lodging Intermediaries. \$ \_\_\_\_\_

2. LESS ALLOWABLE DEDUCTIONS:

- a) Monthly rent (long-term/monthly rentals) ..... \$ \_\_\_\_\_
- b) Rent that VRBO remitted Taxes to the City for ..... \$ \_\_\_\_\_
- c) Rent that Airbnb remitted Taxes to the City for..... \$ \_\_\_\_\_
- d) Rent that Evolve remitted Taxes to the City for..... \$ \_\_\_\_\_

e) TOTAL allowable deductions (Total of Line 2a, 2b, 2c and 2d) ..... \$ \_\_\_\_\_

3. TAXABLE RENTS (Line 1 minus Line 2e) ..... \$ \_\_\_\_\_

4. TAX CALCULATION (9% of Line 3) ..... \$ \_\_\_\_\_

5. SUBTRACT COLLECTION FEE **RETAINED** (5% of Line 4) ..... \$ \_\_\_\_\_

6. **TOTAL TAX DUE** (Line 4 minus Line 5) ..... \$ \_\_\_\_\_

7. PENALTIES:

a) *Delinquent one month after close of the quarter*  
If submitted and/or paid after the last day of month following the quarter,  
enter the greater of \$100 or 10% of the tax due (10% of Line 6) \$ \_\_\_\_\_

b) *Delinquent two months after close of the quarter*  
If submitted and/or paid after the last day of the second month following the quarter,  
also enter the greater of \$150 or 15% of the tax due (15% of Line 6) \$ \_\_\_\_\_

8. INTEREST: Enter 1% of taxes due (1% Line 6) per month or portion of month  
beginning the first day of delinquency ..... \$ \_\_\_\_\_

9. **TOTAL PENALTIES & INTEREST** (Total of Line 7a, Line 7b and Line 8) ..... \$ \_\_\_\_\_

10. **TOTAL TAX, PENALTIES & INTEREST (Total of Line 6 and Line 9)** ..... \$ \_\_\_\_\_

11. ADJUSTMENT IF APPLICABLE (add any prior shortage/subtract any prior overpayment) \$ \_\_\_\_\_

12. **TOTAL TAX, PENALTIES & INTEREST DUE TO THE CITY**..... \$ \_\_\_\_\_

I DECLARE, UNDER PENALTY OF MAKING A FALSE STATEMENT, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, STATEMENTS MADE HEREIN ARE CORRECT AND TRUE.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_

**This tax report must be submitted by the due date even if you had no taxable rent for this quarter to avoid penalties and late fees.**



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### Quarterly Transient Lodging Tax Report – Instructions

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#### General Requirements

- Enter only the required figures; the form will calculate totals.
- Submit both the form and payment by the due date to avoid penalties. Late or incorrect submittals may incur staff time charges.

*The City is entitled to collect reasonable auditing costs by City staff and/or auditor fees to determine or re-determine Taxes owed to the City.*

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#### Line Instructions

##### **Line 1. Gross Rent**

Enter the total amount of all consideration charged to the transient for occupancy-including all fees assessed by the owner, their agent, or a Transient Lodging Intermediary, whether or not received by the owner, that is not optional or refundable, excluding taxes. Rent is reported each quarter on stays that were completed in that quarter.

##### **Line 2. Allowable Deductions**

- 2a: Rent for stays of 30+ consecutive days.
- 2b–2e: Rent collected by intermediaries (VRBO, Expedia, Airbnb, Evolve) who remit taxes directly. Do not enter the tax they paid.
- 2f: Total deductions (sum of 2a–2e).

*Note: You are responsible for ensuring intermediaries remit correct taxes.*

##### **Line 3. Taxable Rent**

Calculated as Line 1 minus Line 2f.

##### **Line 4. Tax Calculation**

The form applies the 9% tax rate.

##### **Line 5. Collection Fee**

Deduct 5% of Line 4 (retained by you).

##### **Line 6. Total Tax Due**

Line 4 minus Line 5. Submit this amount unless taxes were fully remitted by intermediaries.

**Line 7. Penalties**

- 7a: One month late: Greater of 10% of Line 6 or \$100.
- 7b: Two months late: Additional greater of 15% of Line 6 or \$150.

**Line 8. Interest**

Add 1% of Line 6 per month (or portion) after delinquency begins.

**Line 9. Total Penalties & Interest**

Form calculates total of Lines 7a, 7b, and 8.

**Line 10. Tax + Penalties & Interest**

Line 6 plus Line 9.

**Line 11. Adjustments**

Enter corrections for prior over/underpayments as directed by staff.

**Line 12. Final Amount Due**

Total owed with this report.

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**Submittal and Payment**

Tax forms and tracking of status can be found at:  
[STR Owner Status & Waitlist – City Of Manzanita](#)

Email the completed form as a **PDF attachment** to:  
[STRprogram@ci.manzanita.or.us](mailto:STRprogram@ci.manzanita.or.us). Do not paste it in the email body.

Pay online at: [Xpress Bill Pay](#).

- o E-check: No fee.
- o Credit card: Processing fee applies

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**Important Information**

- **Chronic Late Submittals:** Per Ordinance 10-03 Section 4 "Failure to submit timely reports and make timely payment of Short-Term Rental taxes due may result in revocation of the Owner's Short-Term Rental License. This provision applies to all "Persons responsible for transient lodging tax reporting and payment for a given Short-Term Rental."
- **Audits:** As outlined in Ordinance 16-03 Section 14, you are reminded to retain all information for a period of three and one half (3 1/2) years as the City has the right to conduct audits. The owner is responsible for any back taxes and penalties which would be due and payable upon notification from this office.

- **Determinations:** As stated in Ordinance 16-03 Section 17, the City is entitled to collect reasonable auditing costs by City staff and/or auditor fees to determine or re-determine Taxes owed to the city.
- **Penalties & Interest:** Per Ordinance 16-03 Section 8, "Every penalty imposed and such interest as accrued under the provisions of this Ordinance shall be merged with and become part of the Tax required to be paid."
- **Fraud/Evasion:** Per Ordinance 16-03 Section 8, "If the Tax Administrator determines that the nonpayment of any remittance due is due to fraud or intent to evade, a penalty of twenty-five percent (25%) of the amount of the tax will be added in addition to the penalties and interest assessed.
- **Violations:** Per Ordinance 16-03 Section 18 "Violation of any provision of this Ordinance shall be considered a Class A Civil Infraction enforceable under the procedures described in Manzanita Ordinance No. 15-01 and subject to penalties described therein. Per Ordinance 10-03 Section 6 "failure to comply with Transient Lodging Tax Ordinance 16-03 shall (1) result in an immediate violation and (2) provide grounds for immediate revocation of the Owner's Short-Term Rental License."

For details, see full ordinances:

- [Ordinance 16-03 – Transient Lodging Taxes](#)
- [Ordinance 10-03 – STR Regulations](#)