

Frequently Asked Transient Occupancy Tax Questions

(The corresponding code section follows the answer to the FAQ.)

1) Do I still need to file a tax return even if I did not collect any rent during the quarter?

Yes. Returns must be filed quarterly, even if no tax is due. **(Sec 4.16.070)**

2) What is the filing due date for returns?

Returns must be postmarked by the US Post Office on or before the last day of the month following the close of each quarter. **(Sec. 4.16.070)**

3) What is the tax percentage rate?

The tax rate for the area known as the "North Lake Tahoe Area" is 10%. The tax rate for the area known as the "Western Slope" is 8%. The division line is in the vicinity of Rainbow Road and I-80. You can [lookup the tax rate online \(click on this link\)](#) with the APN number of the property, or Contact Revenue Services with the exact address of the rental unit to determine the correct tax rate. **(Sec. 4.16.030)**

4) What if I sell or transfer or terminate operation of my business or rental?

A certificate holder must notify the County Tax Administrator in writing 30 days in advance of the sale or transfer date, to include the name and address of the purchaser or transferee. Send your notification to Placer County Administrative Services Department, Revenue Services Division, 11582 "B" Avenue, Auburn , CA 95603 . **(Sec 4.16.080)**

5) What do I do if I dispute a penalty and interest assessment by the County?

A certificate holder may request a waiver of penalties and interest by the Director of Administrative Services by submitting a written request to Revenue Services within seven (7) working days after notification. **(Sec. 4.16.110)**

6) What are my options if my appeal is denied?

A certificate holder may appeal the determination made by the Director of Administrative Services by sending a written request to the Placer County Board of Supervisors within ten (10) working days of the determination. Send your request for appeal to the Placer County Board of Supervisors, *175 Fulweiler Avenue, Auburn, CA 95603* **(Sec. 4.16.110c)**

7) What if my renter(s) states they are exempt from the tax?

In general, exemptions are not allowed except in a very few circumstances. Refer to the Code for more detail. **(Sec. 4.16.040)**

8) How do I obtain a Transient Occupancy Tax certificate?

Complete an application form and submit it to Revenue Services. [The form can be accessed by clicking on this link:](#) **(Sec. 4.16.060a)**

9) If I use a property manager for my rental, do I still need to file a return?

If the certificate for your property is maintained by a property management company, and that company collects **ALL** of your rental income, then you do not need to file a return. If you collect any rents outside of your agreement with the property management company, you would be required to file a return for the portion of rental income that you collected. **(Section 4.1.070)**