



2019 "NO REPORTS":

- The number of **August 2019** "No reports": On 10/15/19 there were sixty-seven (67) owner-managed properties and one (1) agent-managed property to report for a total of sixty-eight (68) properties to report for August 2019. (68 properties for August 2018)
 - As of 11/14/19 there were still twenty-four (24) properties to report.
 - A final notice was mailed 11/14/19 with a deadline of 12/2/19.
 - As of 12/12/19 there are seven (7) to report. (2018 down to 4)
 - As of 1/8/2020 there are three (3) to report. (2019 down to 3)
 - ▶ As of 2/13/2020 there is one (1) property to report – this matter has been filed in Circuit Court. (Feb. 2019 there was one (1) property to report)
- The number of **September 2019** "No reports": On 11/15/19 there were seventy-three (73) owner-managed properties to report for September 2019.
 - As of 11/27/19 there were forty-six (46) to report.
 - As of 12/12/19 there are twenty-five (25) to report. (2018 down to 15)
 - As of 1/8/2020 there are eight (8) to report. (2019 down to 11)
 - ▶ As of 2/13/2020 there are two (2) properties to report. (Feb. 2019 there were three (3) to report)
- The number of **October 2019** "No reports": On 12/12/19 there were ninety-eight (98) owner-managed properties and ten (10) properties to report for agent managed properties for a total of one hundred and eight (108) properties still to report. (63 properties for October 2018)
 - As of 1/8/2020 there are twenty-five to report. (2019 down to 24)
 - ▶ As of 2/13/2020 there are three (3) properties to report (Feb. 2019 down to four 4)
- The number of **November 2019** "No reports": On 1/7/2020 there were seventy-eight (78) owner-managed properties and fourteen (14) properties to report for agent managed properties for a total of ninety-two (92) properties still to report. (65 properties for January 2019)
 - ▶ As of 2/13/2020 there are ten (10) properties to report. (Feb. 2019 down to 4)
- The number of **December 2019** "No reports": On 2/13/2020 there were fifty (50) owner-managed properties and four (4) properties to report for agent managed properties for a total of fifty (54) properties still to report. (15 properties for December in Feb. 2019).

UNPAID TAX/FEES/PENALTIES: The total outstanding due 2/13/2020 is: \$4,054.65 from eight (8) permit holders. (\$2,219.37 in 2019)

First Notice	Second Notice	Third Notice	ACH REJECT	Attorney	Settlement/ Payment Plan	Collections
\$ 27.34	\$ 25.64	\$ 26.51	\$ 14.50	\$ 580.72	\$ 26.31	\$ 27.14
\$ 31.54		\$ 43.91		\$ 135.71	\$ 59.22	
\$ 37.50		\$ 93.82		\$ 315.45		
\$ 34.54		\$ 32.26		\$ 59.19		
\$ 25.13		\$ 30.22		\$ 92.13		
				\$ 490.85		
				\$ 536.30		
				\$ 492.84		
				\$ 407.69		
				\$ 408.19		
\$156.05	\$25.64	\$226.72	\$14.50	\$3,519.07	\$85.53	\$27.14
\$4,054.65	Total Outstanding					

- **PERMITS:** As of 2/13/2020 – 20 permits were issued – two (2) were permitted as a result of compliance efforts.
 - 13 permits were issued during the same period of 2019
 - As of 2/13/2020 there are 1,269 permits
 - Property Type Codes: (50) Hotel/Motel, (51) Resort, (52) Inn, (53) Condo, (54) B&B, (56) Cottage/Cabin/Home, (59) Other.
1. Town of Egg Harbor (56) – year-round
 2. Town of Gibraltar (56) – seasonal

3. Town of Egg Harbor (56) – seasonal – compliance
4. Town of Egg Harbor (53) -year-round
5. City of Sturgeon Bay (56) – year-round
6. Town of Gibraltar (56) – year-round
7. Town of Liberty Grove (56) – year-round
8. Town of Egg Harbor (56) – year-round
9. Village of Ephraim (56)- year-round -compliance
10. Town of Nasewaupee (56) – seasonal
11. Village of Sister Bay (56) – year-round
12. City of Sturgeon Bay (56) – seasonal

13. Town of Gibraltar (56) – year-round
14. Town of Baileys Harbor (56) – seasonal
15. Village of Sister Bay (56) – year-round
16. Village of Sister Bay (56) – year- round
17. Town of Washington (56)-seasonal
18. City of Sturgeon Bay (56) – year-round
19. Town of Washington (56) – seasonal
20. Town of Nasewaupee (56) – year-round

VRBO as of 2/3/2020

The following are unpermitted properties utilizing the VRBO platform:

- 1) VRBO 1880751- owner unfound
- 2) VRBO 9264023ha – owner unfound
- 3) VRBO 9173517ha – compliance letter sent 1/28/2020
- 4) VRBO 1601979- compliance letter sent 1/14/2020
- 5) VRBO 1891154 – compliance letter sent 2/4/2020

MUNI		# of VRBO Properties 8/5/19	# of VRBO Properties 9/5/19	# of VRBO Properties 9/27/19	# of VRBO Properties 11/8/19	# of VRBO Properties 11/26/19	# of VRBO Properties 2/3/2020
19	Baileys Harbor	71	71	69	64	64	64
4	Clay Banks	4	3	3	3	3	3
11	Town of Egg Harbor	65	64	64	64	62	63
12	Village of Egg Harbor	47	47	47	47	47	44
11	Ephraim	51	52	52	51	51	47
14	Gibraltar	57	57	57	55	55	58
13	Village of Forestville	0	0	0	0	0	0
14	Town of Forestville	0	0	0	0	0	0
17	Jacksonport	32	32	32	33	33	31
18	Nasewaupee	23	23	25	25	25	28
19	Liberty Grove	66	67	67	67	66	65
33	Sevastopol	40	40	40	39	40	38
11	Sister Bay	49	49	50	51	51	51
12	City of Sturgeon Bay	30	29	29	28	28	27
13	Town of Sturgeon Bay	21	20	19	21	19	20
39	Gardner	9	10	10	10	10	9
42	Union	5	4	5	5	5	5
46	Washington Island	16	16	16	15	14	12
9	Total Actually in Door County	616	614	618	608	603	598
8	Not in Door County		17	11	18	20	20
9	Total	629 (8/5/19)	631	626	626	623	618
30	Vrbo list count	522 (8/5/19)	616 (9/5/19)	527 (9/27/19)	626 (11/8/19)	618 (11/26/19)	619 2/3/2020
31	over/short	-107	-15	-99	0	5	-1

MUNI	# of VRBO Properties	50 Hotel/Motel	51 Resort	52 Inn	53 Condo	53 Condo @ commercial property	54 B&B	55/56 Cottage Cabin Homes	59 OTHER	No permit req 30+	Total	Commercial	Non Commercial	
2	Baileys Harbor	64	0	0	1	0	0	63	0		64	1	63	
4	Brussels	0	0	0	0	0	0	0	0		0	0	0	
6	Clay Banks	3	0	0	0	0	0	3	0		3	0	3	
8	Town of Egg Harbor	63	0	0	0	0	29	34	0		63	29	34	
9	Village of Egg Harbor	44	0	0	0	5	0	39	0		44	0	44	
11	Ephraim	47	0	0	0	0	0	51	0		51	0	51	
12	Gibraltar	58	0	1	0	18	3	60	0	2	85	5	80	
14	Town of forestville	0	0	0	0	0	0	0	0		0	0	0	
15	Town of Jacksonport	31	0	0	0	5	0	26	0		31	0	31	
17	Nasewaupee	28	0	1	0	0	0	27	0		28	1	27	
19	Liberty Grove	68	1	2	0	4	0	61	0		68	3	65	
33	Sevastopol	38	0	0	0	0	0	38	0		38	0	38	
34	Sister Bay	51	0	1	0	13	0	37	0		51	1	50	
35	City of Sturgeon Bay	27	0	0	0	6	0	19	0		27	2	25	
36	Town of Sturgeon Bay	20	0	0	0	0	0	20	0		20	0	20	
39	Gardner	9	0	0	0	0	0	8	0		9	0	9	
42	Union	5	0	0	0	0	0	5	0		5	0	5	
46	Washington Island	12	0	0	0	0	0	12	0		12	0	12	
Totals for Door County												598	42	556
TOTAL IN DC												7.02%	92.98%	598

Airbnb as of 2-5-2020

The following are unpermitted properties utilizing the Airbnb platform:

- 1) Airbnb 41775747 – sent compliance letter on 2/6/2020
- 2) Airbnb 23008138 – unable to locate owner - wholesaler
- 3) Airbnb 37886362– unable to locate owner - wholesaler
- 4) Airbnb 23709001– unable to locate owner – wholesaler
- 5) Airbnb 39248101 – sent compliance letter 1/28/2020 and 2/11/2020
- 6) Airbnb 42044663 – compliance letter sent 2/7/2020

MUNI		2/5/2020
2	Balleys Harbor	72
4	Brussels	0
6	Clay Banks	1
8	Town of Egg Harbor	56
9	Village of Egg Harbor	28
11	Ephraim	47
12	Gibraltar	91
14	Town of Forestville	1
15	Town of Jacksonport	13
27	Nasewaupsee	21
32	Liberty Grove	74
33	Sevastopol	29
34	Sister Bay	35
35	City of Sturgeon Bay *	111
36	Town of Sturgeon Bay	14
39	Gardner	8
42	Union	2
46	Washington Island	25
Total DC Listings:		628

MUNI	# of Airbnb Properties	50 Hotel/Motel	51 Resort	52 Inn	53 Condo	53 Condo @ commercial property	54 55.5	55/56 Cottage Homes	59 OTHER	30+ day	Total	Commercial	Non Commercial
2	Balleys Harbor	72	20	0	4	0	0	0	46	0	72	26	46
4	Brussels	0	0	0	0	0	0	0	0	0	0	0	0
6	Clay Banks	1	0	0	0	0	0	0	1	0	1	0	1
8	Town of Egg Harbor	56	0	0	0	1	26	0	25	4	56	26	30
9	Village of Egg Harbor	28	1	0	0	7	0	0	20	0	28	1	27
11	Ephraim	47	4	0	0	0	0	0	37	0	47	10	37
12	Gibraltar	91	11	3	7	21	0	7	40	0	91	28	63
14	Town of Forestville	1	0	0	0	0	0	0	1	0	1	0	1
15	Town of Jacksonport	13	0	0	0	0	0	0	13	0	13	0	13
27	Nasewaupsee	21	0	3	0	0	1	0	17	0	21	4	17
32	Liberty Grove	74	0	0	0	2	0	1	71	0	74	1	73
33	Sevastopol	29	0	0	0	0	0	5	24	0	29	5	24
34	Sister Bay	35	2	0	0	6	0	0	27	0	35	2	33
35	City of Sturgeon Bay	111	19	0	19	7	0	10	55	1	111	46	65
36	Town of Sturgeon Bay	14	0	0	0	0	0	0	14	0	14	0	14
39	Gardner	8	0	0	2	0	0	4	0	0	8	0	8
42	Union	2	0	0	0	0	0	0	2	0	2	0	2
46	Washington Island	25	4	0	0	0	0	0	20	1	25	4	21
Totals for Door County		61	12	32	46	27	23	419	6	628	155	473	
Total Door County listings												155	473
Commercial												628	
Non Commercial												628	
24.68%												75.32%	

WI ACT 10 – AB683/SB646 Update

- Testified in front of the Assembly Committee on Ways and Means on 1/9/2020: Chair Van Lieshout, Bryan Nelson and Administrator. Legislative Council Hearing Materials Link below:
 - https://docs.legis.wisconsin.gov/misc/lc/hearing_testimony_and_materials/2019/ab683
- Testified in front of the Senate Committee on Agriculture, Revenue and Financial Institutions on 1/29/2020: Administrator and Attorney Vande Castle. Legislative Council Hearing Materials Link below:
 - https://docs.legis.wisconsin.gov/misc/lc/hearing_testimony_and_materials/2019/sb646/sb0646_2020_01_29.pdf
- [New Room Tax Report Form](#) finalized.
 - Live online on 2/6/2020
 - There is still ongoing work with BLIS to create the back-office programming to deal with the new reporting.
 - We currently have 1269 permit holders, only about 350 are managed by agents, leaving over 900 permit holders who are impacted by the changes from 2019 WI ACT 10. Many are calling the office for assistance with the changes. For well informed and involved hosts, it averages a 25-minute phone call to help them get organized to report for a winter report month (I can't imagine what this is going to be like in June or July). For others it has been a real challenge and takes much longer than 25 minutes and results in frustration due to a variety of factors such as difficulty navigating platforms, computer proficiency, etc. These issues are mentioned in this report because I want all to be aware that I am prioritizing as best I can and there are some tasks that I am not getting to.
 - I have created a worksheet to assist permit holders to keep up with inbound reservations so at the end of the month all they need to do is total columns. My hope is by effectively providing a process for them to work through they can make sense of the tangle that has been placed on them by the legislature.

- The potential for issues with those that are choosing to proceed with the information provided by Airbnb customer support (Airbnb is collecting all occupancy taxes) could have a significant impact. I believe that we may see hosts claiming room tax paid on the new report form that wasn't collected by Airbnb because of this misinformation. Currently, there are very few listings that programming for local room tax collection has been applied as of today. A specific email went to Airbnb hosts addressing how to determine what was happening with individual host listings and that it was their responsibility to determine if local municipal room tax was being collected by Airbnb.
 - Since 2017 Airbnb has collected State Sales Tax and has referred to the collection of WI State Sales and Use Tax "Occupancy Tax" Below is an example of a homeowner that I talked to who believed that Airbnb was collecting ALL taxes. After walking him through looking at the amount that was collected and the detail information, he then understood. Note: If local municipal room tax were being collected, the detail specifically says "Room Tax"

The screenshot shows an Airbnb listing for a house in Door County, WI. The listing details include a price of \$445/night and a total price of \$1,887. A red arrow points to a 'General Sales and Use Tax (Wisconsin) Local Sales and Use Tax (Door)' line item in the price breakdown. To the right, a separate box lists 'General Sales and Use Tax (Wisconsin) Local Sales and Use Tax (Door) Room Tax (Sturgeon Bay)' with a red 'X' next to it, indicating that Airbnb is not collecting this local tax.

- VRBO has done an excellent job with roll out of programming. Their reporting is useless for hosts. Hosts will have to open each reservation to determine the taxable total and the local municipal room tax paid on their behalf.
- The additional support required to hosts along with the legislative work has made it impossible to keep up with my regular duties. I am prioritizing as best I can. There aren't enough hours in the day even working additional hours. I don't see the workload issue getting any better any time soon without correcting legislation. While the budget doesn't support assistance, I just want to make sure that the board is fully informed with my prioritization of my responsibilities.
- Email update to permit holders with new report form and cover letter. It included links to all past emails.
 - The information was deemed essential and necessary as due diligence that all permit holders (except those managed by agents) received a hard copy of the same information via regular mail (over 900 hundred were mailed). Any owners that are in limbo between agents were also sent the information. Additionally, any accountants and those who manage a property or two (but aren't officially agents) were sent the mailing as well.
- On 1/23/2020 I emailed the database that I compiled over the last year of all communities that file a room tax report (SL304) with the WI DOR. The email was simple in concept:

Good afternoon,

As a community that has local municipal room tax, the Door County Tourism Zone Commission wanted you to be aware of Assembly Bill [AB683](#) and Senate Bill [SB646](#).

Attached please find a legislative action sheet and leave behind testimony from the hearing on January 9th, 2020 with Assembly Committee of Ways and Means.

We hope that you will review the legislation, as it will positively impact every Wisconsin municipality that has local municipal room tax. Please consider reaching out to your local representatives in Madison and lend your support to AB683/SB646.
- Eau Claire was the only community that I received a response from.
- The week of 2/10/2020 I emailed the top-ranking municipalities in room tax revenue, explaining that we Rep. Kitchens needed party leaders to hear from other areas in the state in support of the bill. I also spent hours on the phone attempting to talk directly to municipalities.

- Out of all the calls I placed, only one municipality returned my call: Delafield.
- All contacts in the Mayor's office for the City of Madison, Lake Geneva, Hayward, Appleton, Fox Cities Room Tax Commission (all contacts), Lake Delton, Eau Claire, Bayfield, Eagle River, Green Bay (Green Bay Room Tax Commission-explaining why they should be concerned with regard to their bonds) were contacted.
- I also requested help from the League, Town's Assoc. and the WH&LA in rallying their members to reach out to the contacts that Rep. Kitchens suggested. (See emails from WH&LA and the League)
- I also emailed every member of the WACVB requesting them to reach out to the contacts that Rep. Kitchens suggested.
- I reached out to two contacts at the Wisconsin Department of Tourism. They are looking into it and meeting with WI DOR. They typically don't get involved in legislation.
- As of 2/13/2020, it is our understanding via Rep. Kitchens, that Rep. Macco will not pass AB683 out of committee because he doesn't believe anyone has demonstrated that there is a problem. While leadership did get involved and a compromise was reached, it didn't include the reporting requirements that all Wisconsin municipalities require to provide assurances to their municipal board, marketing entity, municipal auditor and constituents that they have received the correct amount of room tax due from Marketplace Providers.
 - Further amendments are still in play and being negotiated, but at this time it appears that the address as part of the reporting requirement has been negotiated out of the form being created by DOR for marketplace providers.
 - The general consensus seems to be that the audit provisions should provide us comfort in that should we sense issues with the amounts remitted by Marketplace Providers we can simply audit them.
 - By the date of the Full Commission meeting we will be better able to provide an update of what transpires as the Assembly Session ends.
- **Digital Meeting Packets:**
 - Beginning next month, I'd like to begin moving towards digital meeting packets. I have six (6) tablets on hand for those that told me at the December meeting that they would require one in order to receive digital meeting packets. I will have them available at the meeting. If you would like me to continue to send paper meeting packets, please let me know, but the goal is by 2021 to move to paperless.

→REMOVED PROPERTIES 1/9/20 TO 2/12/20

Municipality	Permit #	Removed	Lodging Name	Lodging Address	Owner	Reason for Removal
Town of Liberty Grove	32-56-2206-	1/14/2020	Hillside Hideaway	1796 Hillside	Lisa Barker	No longer renting – property is for sale.
Town of Egg Harbor	08-56-0647-	1/16/2020	Birch Lane Log Cabin	6687 Birch Lane	M3 Partners	Sold – New owner permit #08-56-2248-00
Town of Jacksonport	15-56-0501-	1/16/2020	Emerald Surf	6582 STH 57	Eugen Takle	No longer renting.
Village of Egg Harbor	09-56-1725-	1/16/2020	Sounds of the Bay	7669 Point Beach Road	Brian Fecteau	No longer renting.
Town of Baileys Harbor	02-56-0311-	1/23/2020	Heybach Home	8518 E Bues Pt Rd	John Heybach	No longer renting.
Town of Liberty Grove	32-56-2067-	1/23/2020	Le Jardin	11635 Beach Road	Jeff Brozek	No longer renting.
Town of Gibraltar	12-53-2109-	1/28/2020	Noble Square #104	4155 Bluff Lane	Ron Schmitz	No longer renting
Village of Sister Bay	34-56-1836-	1/28/2020	Bay Shore Cedar	10835 N Bay Shore Drive	Andrew Klimpel	No longer renting
Town of Sevastopol	33-56-2134-	1/28/2020	Crescent Beach	4056 Glidden Drive	William Aylward	No longer renting
Town of Liberty Grove	32-56-1255-	2/6/2020	Fisherman's View	880 Wisconsin Bay Rd	Rue Leitzke	Property Sold.
Town of Gibraltar	32-53-1304-	2/3/2020	Pinehaven	9456 Northhaven #24003	Brian or Amy Kuhnau	No longer renting.

BY PROPERTY REPORT: Also included in the Admin. Report is the year-end (re-run) by property report for each month by property type, reflecting balancing totals to KR year-end reporting.

- Of note on the property type 54 Between 2018 and 2019 lost 6 B&B units (2 permits)

December 2019					
Type	Revenue	Units Available	Units Filled	% Occupancy	ADR
Hotel/Motel (50)	\$280,635.24	16,184	2,904	17.94%	\$96.64
Resort (51)	\$601,292.21	37,761	5,397	14.29%	\$111.41
Inn (52)	\$82,261.91	3,263	627	19.22%	\$131.20
Total Commercial	\$964,189.36	57,208	8,928	15.61%	\$108.00
Condo (53)	\$150,966.02	6,497	1,224	18.84%	\$123.34
Bed & Breakfast (54)	\$61,465.27	2,019	319	15.80%	\$192.68
Cottage/House/Cabin (55/56)	\$285,250.52	10,499	1,425	13.57%	\$200.18
Other (59)	\$2,674.91	-	-	0.00%	\$0.00
Total Non-Commercial	\$500,356.72	19,015	2,968	15.61%	\$168.58
TOTALS	\$ 1,464,546.08	76,223	11,896	15.61%	\$123.11

December 2018					
Type	Revenue	Units Available	Units Filled	% Occupancy	ADR
Hotel/Motel	\$ 242,649.62	14,079	2,566	18.23%	\$ 94.56
Resort	\$ 610,525.25	39,622	6,003	15.15%	\$ 101.70
Inn	\$ 67,904.38	3,468	557	16.06%	\$ 121.91
Total Commercial	\$ 921,079.25	57,169	9,126	15.96%	\$100.93
Condo	\$ 146,617.87	6,389	1,457	22.80%	\$ 100.63
Bed & Breakfast	\$ 79,085.33	2,119	379	17.89%	\$ 208.67
Cottage/House/Cabin (56)	\$ 248,073.80	11,416	1,152	10.09%	\$ 215.34
Other	\$ -	0	0	0.00%	\$ -
Total Non-Commercial	\$ 473,777.00	19,924	2,988	15.00%	\$158.56
TOTALS	\$ 1,394,856.25	77,093	12,114	15.71%	\$115.14

Analysis * these are at month end reports not year end re-run comparison					
Type	Diff YOY \$	DIFF UNITS	DIFF FILLED	DIFF OCCUP	DIFF ADR
Hotel/Motel (50)	\$37,985.62	2,105	338	-0.29%	\$2.08
Resort (51)	(\$9,233.04)	-1,861	-606	-0.86%	\$9.71
Inn (52)	\$14,357.53	-205	70	3.16%	\$9.29
Total Commercial	\$43,110.11	39	-198	-0.36%	\$7.07
Condo (53)	\$4,348.15	108	-233	-3.96%	\$22.71
Bed & Breakfast (54)	(\$17,620.06)	-100	-60	-2.09%	(\$15.99)
Cottage/House/Cabin (55/56)	\$37,176.72	-917	273	3.48%	(\$15.16)
Other (59)	\$2,674.91	0	0	0.00%	\$0.00
Total Non-Commercial	\$26,579.72	-909	-20	0.61%	\$10.02
TOTALS	\$ 69,689.83	(870)	(218)	-0.11%	\$7.97

Still to report for December 2019					
Hotel/Motel (50) 3					
Resort (51) 2					
Inn (52) 2					
Condo (53) 10					
B&B (54) x 1					
Cottage/Cabin/Home (56) 37					
Other (59) 0					
Total to Report: 54					