

Compliance: Late Letters Sent

- The number of *May 2016* "No Reports" letters sent: Seventy (70) to owner managed properties on 7/19/16.
 One (1) property remains to report. The matter has been turned over to legal counsel.
- The number of *June 2016* "No Reports" letters sent: Fifty eight (58) to owner managed properties on 8/6/16.
 - All Properties have reported for June 2016.
- The number of **July 2016** "No Reports" letters sent: Sixty three (63) to owner managed properties on 9/12/16.
 - One (1) remains to report. The matter has been turned over to legal counsel.
- The number of **August 2016** "No Reports" letters sent: Fifty two (52) to owner managed properties on 10/11/16.
 - A final notice went to the remaining nine (9) properties to report with a deadline of 11/23/16 was mailed on 11/9/16.
 - Two (2) properties remain to report after the final deadline. They have been turned over to legal counsel for compliance letters to be drafted.
- The number of **September 2016** "No Reports" letters sent: Forty three (43) to owner managed properties on 10/11/16.
 - Five (5) remain to report as of 1/12/17.
- The number of **October 2016** "No Reports" letters sent: Fifty seven (57) to owner managed properties on 12/16/16.
 - Fourteen (14) remain to report as of 1/12/17

<u>Unpaid tax/fees/penalties</u>: The total outstanding due as of 1/9/17 is: \$27,190.10 from eleven (11) permit holders. \$25,091.31 is the judgment granted in the recent compliance case. \$1,268.43 is a result of unreported tax found through compliance investigation that now is set up to be paid off with a settlement plan.

Firs	st Notice		Second Notice	Third Notice	Attorney	ttlement/ Payment Plan	Collections
\$	26.53	\$	54.17		\$ 25,091.31	\$ 1,268.43	
\$	27.05	\$	595-55				
\$	26.54						
\$	26.51						
\$	35.56						
\$	10.58						
\$	27.87						
\$	180.64	\$	649.72	\$-	\$ 25,091.31	\$ 1,268.43	\$-
\$ 27,190.10		Total Outstanding					

- <u>Permits:</u> (6) Six permits have been issued since December reporting Four (4) due to compliance efforts.
 - (10) Ten properties were permitted during the same period in 2016.
 - As of 1/12/17 there are 1033 permits.
 - Town of Sevastopol– seasonal
 - Town of Gibraltar Compliance year round
 - Town of Baileys Harbor year round
 - Town of Baileys Harbor compliance seasonal
 - Town of Liberty Grove year round –compliance
 - Village of Sister Bay year round- compliance

Unpermitted Properties:

I am currently working on permitting eleven (11) unpermitted properties that are advertising online or have contacted the office regarding permitting. Last year at this time I was working on sixteen (16) unpermitted properties.

- VRBO/ Homeaway/ Vactionrentals.com : Currently on VRBO there are 522 (516 last month) properties for Door County with a few that are located in or around Algoma. There is one (1) unpermitted property:
 - VRBO Listing #988506 compliance
 - VRBO Listing #966656 (newly permitted) 02-56-1694-00
 - VRBO Listing #981731 (was renting through agent told agent not renting anymore) compliance/change of permit
 - o VRBO Listing #981731 (newly permitted) 33-56-1691-06
 - VRBO Listing #990768 new listing for existing permit
 - o VRBO Listing #946469 (newly permitted) 12-53-1681-00
 - (The same properties are cross listed on Homeaway.com have 523 (515 last month) listings this month and Vacationrentals.com has 523 listings (515 last month) - some have duplicate listings instead of cross over listings).
- AIRBNB: Currently on Airbnb there are 143 (up from 131 last month) rentals listed for Door County.
 - Five (5) properties are listed under Door County, but are located in Marinette, Cedar River or the UP.
 - Six (6) properties are not permitted –three are time shares (they are through time share wholesalers so far unable to track down any information)
 - Two properties (2) have signed and attested they aren't renting but still come up under the search for Door County. Should there be reviews of the properties we have signed paperwork in hand attesting that the owners are not renting their properties.
 - Five (5) properties are new listings but are already permitted.
 - The remaining 130 properties on Airbnb are permitted. This month there has been quite a few permitted properties with new listings on Airbnb.
 - Unpermitted Listing #1: https://www.airbnb.com/rooms/15399898 compliance
 - Unpermitted Listing #2: https://www.airbnb.com/rooms/13752696- compliance
 - Unpermitted Listing #3: https://www.airbnb.com/rooms/16332969 compliance
 - Unpermitted Listing #4: https://www.airbnb.com/rooms/15548441 (compliance /timeshare)
 - Unpermitted Listing #5: https://www.airbnb.com/rooms/13282955 (compliance /timeshare)
 - Unpermitted Listing #6: https://www.airbnb.com/rooms/15062338 (compliance /timeshare)
- **TRIPADVISOR/FLIPKEY:** Currently on Tripadvisor there are thirty nine (39) vacation rentals (40 last month) and/ Flipkey listings are thirty eight (38) rentals, last month there were forty (40) vacation rentals. ALL ARE PERMITTED. The two are crossover sites.

Other items:

- Survey response emails: The second of the series of emails in response to the DCTZC survey went out 1/10/16.
- **Update from BLIS** see attached update from Justin regarding back office upgrade.
- News from the WH&LA short term rental digital brochure

- Press release from AIRBNB- Egg Harbor makes the list of top Wisconsin cities visited
- Resort letter from Bob Starr Utilize a similar letter to help properties like Meadow Ridge, Landmark, etc?
- Press Release Draft Same copy to go in newsletter. Any feedback before it goes to Jane Hillstrom?
- Comissioner Job Description In order to assist with adding another seat for Baileys Harbor, Brian Nelson started a job description for commissioners. I added to it and I think it'll be beneficial in recruiting new members for vacant seats. Once year end numbers are in, I would like to include it with the letter to the municipalities.
- Health Savings Account Contribution: Kerber Rose would like to know if the board wants to see the HSA contribution as a separate line item on the P&L, or grouped with other benefits.

Respectfully Submitted,

(iein Ehrt

Kim Roberts Administrator

Removed Properties 12/01/16 to 1/12/2017

Municipality	Permit #	Removed	Lodging Name	Lodging Address	Owner	Reason for Removal
Town of Egg Harbor	08-59-1512-00	12/12/16	Landmark Resort – Sonlight Vacations	4920 Landmark Circle	Daniel Sewell	Never rented – stopped advertising.
Village of Sister Bay	34-56-0182- 00	12/27/16	Ahlbeck Residence	10826 N Bay Shore	Dirk & Tracy Ahlbeck	Property Sold 12/16/16 New owner permitted.
Town of Baileys Harbor	02-56-1518-00	12/27/16	Scandinavian Ridgeview Retreat	8500 E Ridgeview Dr	Janet & Philip Frystak	Too difficult long distance
Village of Sister Bay	34-55-0597-13	1/3/17	Rainbow Cottages	10885 N Bay Shore	James Berg – Rainbow Cottages LLC	Property Sold. Compliance letter sent to new owners due to rental history.

status update 📄 🛛 Inbox x

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10:07 AM (1 minute ago) 📩



Here is quick status update.

The room tax software update is going well. We have completed the redesigned layout of the form online We have made it more user and mobile friendly. We are currently working on the multiple properties in a one single upload to the room tax database. This will give anybody the ability to upload a csv file to the site and have their room tax reported not just the rental companies with multiple properties. We have come across a few edge cases making this a bit more complex than we thought but we got a good grasp on handling those. We are looking for a completion around the end of March. We will keep you updated as we get closer to that date. The site will most likely be down for 2 – 3 hours during that transition but we can do this maintenance in the middle of the night to reduce interruption.

Justin

Justin Borkovetz Director of Operations 34 West Oak St., Sturgeon Bay, WI 54235 Office: <u>920-746-0606</u> www.baylakesis.com Justin.Borkovetz@baylakesis.com





THINKING OF **RENTING OUT YOUR PROPERTY** FOR OVERNIGHT STAYS?







Protect yourself by knowing Wisconsin's laws for short term rentals.

a collaboration of: League of Wisconsin Municipalities Wisconsin Counties Association Wisconsin Department of Agriculture, Trade and Consumer Protection Wisconsin Hotel & Lodging Association Wisconsin Insurance Alliance

KNOWLEDGE IS THE KEY

Owners thinking of renting out a room, home, second home, investment property, cabin or basically any structure for overnight stays to the general public for a fee may not be aware of what they must do, by law, or what they may want to do to protect themselves, their property, and the guests paying to stay there. Each state is different in how such rentals are regulated, which makes it confusing for owners just wanting to start selling overnight stays at their property.

This guide offers the basics of what an owner needs to know before starting to rent out their property to the public, and the summaries are provided by a collaboration of experts in each facet of the rental operation, to ensure you know and can comply with various laws, and that you can take appropriate steps to avoid surprises for you or your guests that can have measurable safety or financial consequences. Each component provides references to further, more in depth information for you to explore. It is not intended as a comprehensive guide listing every consideration that may arise, but provides the highlights and entry level basics.

Every owner should review this guide when considering renting out their property for overnight stays, as knowledge is the key to protecting your investments.

Complying with Municipal Laws 1 2 by: League of Wisconsin Municipalities	
Licensing for Public Lodging 1 3 by: Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP)	
Collecting & Remitting State, County and Local Taxes 4	
Property Risks, Liability & Obtaining Insurance Coverage 1 4 by: Wisconsin Insurance Alliance	

COMPLYING WITH MUNICIPAL LAWS

So, you have decided to become a short term rental landlord. All you need to do now is clean up the place, advertise and wait for the rental requests to roll in right?

Wrong.

Before you start to do any of those things, you must first make sure your short-term rental idea is legal in your community and what you need to do to keep it legal. This requires getting some answers to some critical questions:

- Do you have the right zoning for short-term rental?
- Does your community have a room tax ordinance?
- Are there different building code requirements for a property engaged in commercial activity in your community?

These are just a few questions that must be asked and answered before you start renting. In some smaller communities, one person at the village or city hall, might be able answer all of the relevant questions. In others, you may have to talk to several different officials. However, in most communities whether large or small, the best place to start is with your city or village clerk. If you live in an unincorporated area, you should check with your county land use department.

LICENSING FOR PUBLIC LODGING

The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) requires all lodging facilities in Wisconsin to hold a current license.

What counts as a lodging facility?

DATCP has several definitions for types of lodging facilities. They include:

- Hotel A hotel is defined as "a place where sleeping accommodations are offered for pay to transients, in 5 or more rooms, and all related rooms, buildings and areas."
- Motel Means the same as a Hotel except that guest parking is provided on premise as part of the room charge.
- Tourist Rooming House (TRH) A TRH is defined as "all lodging places and tourist cabins and cottages, other than hotels and motels, in which sleeping accommodations are offered for pay to tourists or transients."
- Bed and Breakfast (B&B) A B&B is defined as "any place of lodging that provides 8 or fewer rooms for rent to no more than a total of 20 tourists or other transients for more than 10 nights in a 12 month period, is the owner's personal residence, is occupied by the owner at time of rental, and in which the only meal served to guests is breakfast."

These definitions mention tourists or transients. DATCP has defined a tourist or transient as "a person who travels to a location away from his or her permanent address for a short period of time for vacation, pleasure, recreation, culture, business or employment." Notice that in the definition for tourists or transients a person has to be away from his or her permanent address in order to meet the definition. It does not matter if the tourist or transient is there for the season, the month, a week, a day or less. If it is rented to a tourist or transient, it will require a license.

Lodging facilities come in many forms. Common examples of lodging facilities requiring a DATCP license include: hotels, motels, B&B's, row houses, cabins, cottages, lodges, homes, condos or rental rooms located above a business.

Where do I begin?

Begin the process by contacting a DATCP licensing specialist. They will walk you through the process and help you determine the best license for your lodging operation. They can provide you with an information packet that will guide you through the licensing process. You can contact them by sending an e-mail to **datcpdfslicensing@wisconsin.gov** or by calling 608/224-4923. After you submit a license application, a Sanitarian will be assigned to your business. The Sanitarian is the inspector responsible for approving your lodging license. They assure that the lodging operation meets health and safety requirements.

Once you know who your Sanitarian is, arrange a time to meet with the Sanitarian at your facility. This arranged meeting is called a Pre-Licensing Inspection. During this inspection your Sanitarian will share with you the applicable code requirements that your structure must meet.

Depending on the type of structure, some of the common items of public health concern may include:

Proper building exits/escapes	Directions of escape	Facility cleanliness	
Door locks	Proper linen and towel handling	Size of sleeping rooms	
Proper disposal of garbage/solid waste	Proper wastewater disposal (black and gray water)	A recent water test report for private wells (bacteriologically safe)	
Fire extinguisher number and place- ment, fire alarm systems	Smoke/carbon monoxide detector number and placement	Ventilation and combustion air for fuel fired appliances like furnaces, boilers, fireplaces, water heaters & dryers 3	

COLLECTING & REMITTING STATE, COUNTY AND LOCAL TAXES

The Wisconsin Department of Revenue has issued public guidance on its website clarifying that the imposition of state sales tax and local room tax on the rental of overnight lodging applies, with the exception of annual sales of less than \$1,000: https://www.revenue.wi.gov/taxpro/news/2016/160125.html

It specifically states "Homeowners or other individuals who make rooms or lodging available to the public for periods less than one month, must report and pay Wisconsin sales tax on such rentals. This includes the short-term rental of a home, room, apartment, cabin, inn, motel, or any other building in which accommodations are made available to the public."

Wisconsin Statute 66.0615 provides the authority and requirements for a *municipal room tax*. If a Wisconsin municipality has imposed a local room tax, it is imposed "on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public." View the complete statute here: https://docs.legis.wisconsin.gov/statutes/66/VI/0615

Federal Income Tax from Renting Residential & Vacation Property

The Internal Revenue Service (IRS) has issued a summary page relating to Renting Residential and Vacation Property where they address the treatment of Rental Income. For their complete statement and their links to further, more extensive guides, such as IRS Publication 527 Residential Rental Property (Including Rental of Vacation Homes), go to https://www.irs.gov/taxtopics/tc415.html.

- PROPERTY RISKS, LIABILITY & OBTAINING INSURANCE COVERAGE -

If you are considering renting out your home, your guest room or even your couch your first step should be to **contact your insurance professional**. Online platforms for renting your property to the public for overnight stays, such as Airbnb, can be a great way to bring in extra money and are increasingly popular; however, they can also leave you financially vulnerable. If your renter starts a fire and damages your property or is hurt while renting your home, will you be protected? Before embarking on a home or property rental financial arrangement, call your insurance professional and get their advice. In general, if you are only planning to rent your home out for a single occasion, many insurance companies will extend your cover-

age to the renter. The one caveat is that the insurer must be notified ahead of time.

It is not unusual for someone to rent out their home or part of it for a major event when there may not be enough hotel space available in the area. Many insurance companies take this situation into account when creating a homeowners or renters policy; other insurance companies may require the purchase of an endorsement to the policy to provide broader coverage for the renters in your home.

If you plan to rent out all or part of your home on a regular basis, many companies will consider this a business use. Standard homeowners and renters insurance policies are designed for personal risks, not commercial risks. In this case you will need to purchase a business policy—specifically either a hotel or a bed & breakfast policy. Some companies offer a home-sharing liability insurance policy that can be purchased on a month-to-month basis, but there may be exclusions and limitations, so read the policy carefully.

This compilation was possible thanks to submissions by experts at the state DATCP agency, the Wisconsin Hotel & Lodging Association, the League of Wisconsin Municipalities, the Wisconsin Insurance Alliance, and the Wisconsin Counties Association. Additional components may be added as more information is contributed.

> Compilation Contact: Trisha Pugal, CAE, Wisconsin Hotel & Lodging Association pugal@wisconsinlodging.org

> > December 2016

Wisconsin Airbnb Hosts Earned \$13 Million, Welcomed 105,000 People in 2016

Airbnb, the world's leading community driven hospitality company, announced today that its Wisconsin host community earned a combined \$13 million in supplemental income while welcoming approximately 105,000 people to the state in 2016.

The 105,000 guest arrivals to the Badger State via Airbnb represents an astounding 164 percent year-overyear growth. This comes as Wisconsinites increasingly embrace the home sharing platform as an opportunity to earn supplemental income and make ends meet. Airbnb's Wisconsin host community grew 73 percent to 2,600 people in 2016. 32 percent of Wisconsin's Airbnb hosts simply rent out an extra room in their homes. And the fastest growing demographic nationally among Airbnb hosts are senior women.

What follows is an overview of 2016 guest arrivals and total host income, broken down by the top 20 home sharing cities in Wisconsin:

City	Total 2016 Guest Arrivals	Total 2016 Host Income
Milwaukee	20,000	\$2.1 Million
Madison	19,000	\$2.5 Million
Green Bay	3.500	\$603,000
Lake Geneva	2,200	\$316,000
Sturgeon Bay	2,100	\$365,000
Wisconsin Dells	1,900	\$231,000
Egg Harbor	1,300	\$186,000
Appleton	1,200	\$142,000
La Crosse	1,200	\$99,000
Hayward	1,100	\$148,000
Baraboo	1,100	\$113,000
Williams Bay	1,000	\$128,000
Elkhorn	920	\$206,000
Poynette	870	\$74,000
Oshkosh	850	\$232,000
Wauwatosa	850	\$101,000
Sheboygan	830	\$130,000
Shorewood	780	\$115,000
Fontana	750	\$102,000
Neenah	720	\$89,000

About Airbnb

Founded in 2008, Airbnb's mission is to create a world where people can belong when they travel by being connected to local cultures and having unique travel experiences. Its community marketplace provides access to millions of unique accommodations from apartments and villas to castles and treehouses in more than 34,000 cities and 191 countries.



Redington Ambassador

16900 Gulf Boulevard N. Redington Beach, FL 33708 Phone (727) 391-9646 Fax (727) 397-3401 www.redingtonambassador.com Email: rar@redingtonambassador.com

January 14, 2016

Pursuant to Florida law, all unit week rentals at the Redington Ambassador is subject to a seven percent (7%) sales tax due to the Florida Department of Revenue and a six percent (6%) tourist development tax due to the Pinellas County Tax Collector.

When unit weeks are rented through the office at Redington Ambassador, these taxes are collected from renters and remitted to each respective tax authority. In addition, the appropriate reporting forms and rental records required by law are maintained for each unit week that is rented though the office.

However, some owners of condominiums and timeshares located in Pinellas County have rented their units or unit weeks individually and have not registered with the Florida Department of Revenue, applied for tax identification numbers, collected the sales and tourist development taxes or remitted them to the State of Florida and Pinellas County along with the required reporting forms.

Nearly every beach municipality has begun a program to identify owners who are engaged in this practice and to collect unpaid taxes, interest and penalties. The interest and penalties may in some cases exceed the amount of the taxes due. The City of Clearwater has taken the additional step of hiring a private investigator to identify such owners.

At the current time the Tax Collector is seeking voluntary compliance, however, this may change. We believe that in the near future the Resort may be required to report any owners who may have rented their unit weeks on their own. In the event this happens, to the maximum extent allowed or required by law, information that the Resort staff has received about private rentals must be disclosed to the Tax Collector's staff.

If you are renting your unit week privately, you must register with the Florida Department of Revenue and the Pinellas County Tax Collector and apply for tax identification numbers. You must also charge your renter the appropriate 7% sales tax for the State of Florida and 6% tourist development tax for Pinellas County. The taxes are in addition to the amount of the rent and must be collected from the renter at the same time as the rent is paid. You must remit the tax collected and all reporting forms required by the Florida Department of Revenue and/or the Pinellas County Tax Collector within thirty days after the ending date of the rental.

We have an established rental program at Redington Ambassador in an effort to make sure that all taxing authorities' regulations and State and local laws and ordinances related to rental of timeshare unit weeks are properly complied with. While it is your right to use your unit or have guests, please be aware if you charge money or receive anything of value in exchange for someone using your unit week(s), you must collect and pay the sales taxes and tourist development taxes as required by Florida law.

Sincerely,

Board of Directors and Management Redington Ambassador Resort



FOR IMMEDIATE RELEASE

Press Contact: Josh Van Lieshout, Chair 920-746-6905

TOURISM ZONE COMMISSION PURSUES ROOM TAX NON-COMPLIANCE

Sister Bay, WI – December 28, 2019–In May of 2007 the Door County Tourism Zone Commission was established out of the hard work of a group of concerned citizens. Studies showed that Door County was losing its market share to other locations in the state; the only way for Door County to remain a relevant destination was to generate money for a broader marketing campaign. By 2009 all nineteen Door County communities were a part of the Tourism Zone creating a cohesive effort to promote the region as a single destination. The Door County economy has benefited from those efforts with generation of incremental economic impact for the communities by attracting visitors with marketing strategies with that ensure sustainable tourism. Currently, there are approximately 1031 permit holders countywide, from single owners renting cabins or condos to bed & breakfasts to large resort complexes. The 5.5% room tax is mandated by ordinance to be distributed at 30% to the municipalities, 66% to the Door County Visitor Bureau for tourism marketing and promotion, and 4% for Commission administrative costs.

In order to balance the costs and benefits of tourism against the preservation of our communities and quality of life the Tourism Zone believes legal lodging providers who collect and remit room tax deserve a level playing field for following the requirements. Failing to collect or remit tax and maintain licenses may give an illegal unit an unfair advantage over a legal lodging property. The Tourism Zone proactively and diligently seeks out those who are offering their property for short term rentals via word-of-mouth, craigslist, newspaper, or online rental by owner sites such as VRBO, Homeaway, Tripadvisor and Airbnb to ensure proper permitting and remittance of room tax.

With nearly ten years of room tax collections, the Tourism Zone has a wealth of data for each municipality that provides statistics for available rooms, rented rooms, occupancy and average nightly rate. While the Tourism Zone refrains from random audits, it is always actively seeking enforcement and compliance with regards to un-permitted properties and properties that are underreporting room tax. Non compliant properties who evade or under report room tax erode at the benefits that room tax provides to Door County municipalities and the efforts of the Door County Visitor Bureau to market Door County as a destination.

In November 2016, the Door County Circuit Court issued a judgment against a non-compliant lodging provider in Door County for failure to comply with the room tax ordinances. The Defendant, a lodging provider in the Town of Gibraltar, was found by the Court to have failed to accurately report and pay room taxes. The Commission caught the property under reporting which triggered a multi-year analysis based on actual municipal lodging statistics and data. A judgment of \$25,091.31 was entered for delinquent under reported room tax, late fees, penalties, interest and litigation expenses and fees incurred by the Commission in pursuing compliance.

In a similar case, the Commission discovered a Village of Egg Harbor property advertising on Airbnb which was found to also be underreporting lodging sales. The Commission requested the property owner to produce payout statements from Airbnb to substantiate their room tax reporting. As suspected, what was booked and paid through Airbnb was inconsistent with what was reported to the Commission. The Commission has entered into an agreement with the property owners to make restitution on the unpaid taxes, fees and penalties.

The Tourism Zone used its investigative resources to track down owners of an unpermitted Town of Egg Harbor property advertising on VRBO. The compliance and enforcement effort resulted in the recovery of \$20,000 in unreported lodgings sales for years that the property was not permitted but participating in transient rentals.

Commission Chair Josh Van Lieshout adds, "The room tax is a pass-through tax and should not be comingled with personal income. During difficult times, some lodging owners have been spending that money on their own expenses, but room tax money is not theirs to use." The results of noncompliance are felt throughout the county, Van Lieshout explains: "Every delay hampers the ability of the Door County Visitor Bureau to promote tourism and stalls municipalities in their budgeted projects. The Commission intends to collect all delinquent and or under reported room tax and continue to bring all transient rental properties into full compliance."

2015 room tax collections were \$4.13 million, up over 8.2% over 2014 and up 36.5% over the baseline year of 2009, the first year all 19 municipalities were part of the Tourism Zone. 2016 Year End Reporting will be available in February of 2017. Ordinance language, the Commission Bylaws, and full room tax reporting can be found on the Tourism Zone's website, doorcountytourismzone.com.

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Door County Tourism Zone Commissioner Board Member Information and Duties

Information:

- **Commission Representation:** The appointed Commissioner shall represent the Commissioner's City, Village or Township's interests to the Door County Tourism Zone Commission. The Tourism Zone Commission consists of representatives from all 19 municipalities of Door County. The Commissioner shall be subject to the provisions of the Wisconsin Open Meetings law as amended. Members of the Commission shall be appointed by the principal elected official in the municipality and shall be confirmed by a majority vote of the members of the municipality's governing body who are present when the vote is taken.
- **Commission Membership:** The Commission was created by a Tourism Zone Agreement under Wisconsin Statute§66.0615 shall consist of the following members: a. Three (3) members from each municipality in which annual tax collections exceed \$1 million.

b. Two (2) members from each municipality in which annual tax collections exceed \$300,000.

c. One (1) member from each municipality in which annual tax collections are \$300,000 or less.

d. Two additional members (at large members), who represent the Wisconsin hotel and motel industry, shall be appointed to the Commission by a majority vote of members of the Commission, or a duly authorized nominating committee, and these individuals shall serve for a one-year term at the pleasure of the Commission and may be reap-pointed. These members shall not be members of the Board of Directors or employees of the Tourism Entity.

Commission Member Duties:

- The terms of office of the municipal commissioners shall be one (1) year commencing in June of each year.
- The Full Commission meets seven times per year at various Door County locations. A Commissioner is expected to attend all regular meetings unless excused to represent the Commissioner's City, Village or Township's interests.
- An agenda and a copy of all materials to be presented or acted upon at an upcoming meeting of the commission shall be given in written form or delivered by mail or email to each commissioner.
- Additionally, the Commissioner shall familiarize him/herself with the State Statute that governs and established room tax: §66.0615.
- A Commissioner may be asked or may volunteer to serve as an officer or on a standing or ad hoc committee.
- Commissioners receive no salaries for their services, but are entitled to reimbursement for their actual and necessary expenses incurred in the performance of their duties. Reimbursement for mileage shall be at the then current Standard Mileage Rate for Business established by the Internal Revenue Service