



DOOR COUNTY TOURISM ZONE COMMISSION
 Administrator's Report
 June 2019

Compliance: Late Letters Sent

2019 "No Reports" - As of 6/12/19:

- The number of **January 2019** "No Reports": One (1) property remains to report.
- The number of **February 2019** "No Reports": Two (2) properties remain to report.
- The number of **March 2019** "No Reports": Seven (7) properties remain to report.
- **Unpaid tax/fees/penalties:** The total outstanding due 6/11/19 is: \$3,111.51 from thirteen (13) permit numbers.

First Notice	Second Notice	Third Notice	ACH REJECT	Attorney	Settlement/ Payment Plan	Collections
\$ 82.50	\$ 334.89				\$ 33.73	
\$ 38.64	\$ 25.30				\$ 27.23	
\$ 59.41	\$ 5.03				\$ 551.45	
	\$ 36.96				\$ 98.12	
	\$ 102.13				\$ 43.69	
	\$ 0.05				\$ 36.64	
	\$ 150.35				\$ 28.19	
	\$ 0.08				\$ 181.44	
					\$ 90.60	
					\$ 59.22	
					\$ 642.96	
					\$ 128.18	
					\$ 297.90	
					\$ 56.82	
\$180.55	\$654.79	\$0.00	\$0.00	\$0.00	\$2,276.17	\$0.00
\$ 3,111.51	Total Outstanding					

- **Permits:** As of 6/12/19 – Twenty two (22) permits were issued – Six (6) were permitted as a result of compliance efforts.
 - Twenty eight (28) permits were issued during the same period of 2018
 - As of 6/12/19 there are 1225 permits
 - Property Type Codes: (50) Hotel/Motel, (51) Resort, (52) Inn, (53) Condo, (54) B&B, (56) Cottage/Cabin/Home, (59) Other.
1. City of Sturgeon Bay (56) – year-round
 2. Town of Liberty Grove (56) – seasonal-compliance
 3. Town of Gibraltar (56) – seasonal – compliance
 4. Town of Liberty Grove (56) – seasonal
 5. Town of Washington (56)– seasonal
 6. Town of Liberty Grove (56)– seasonal
 7. Village of Ephraim (56) – year-round – compliance
 8. Town of Sevastopol (56) – year-round
 9. Town of Jacksonport (56) – seasonal
 10. Town of Egg Harbor (53) – year-round
 11. Town of Liberty Grove (56) – seasonal-compliance
 12. Village of Sister Bay (56) – seasonal-compliance
 13. Town of Sturgeon Bay (56) – year-round
 14. Town of Washington (56) – seasonal
 15. Town of Gibraltar (56)- year-round
 16. Town of Gibraltar (56) – year-round
 17. City of Sturgeon Bay (56) – year-round

✓ **The following listings are unpermitted on Airbnb:**

- Unpermitted Listing #1 : #23008138: NO LEADS TIMESHARE WHOLESALER
- Unpermitted Listing #2: #23709001: NO LEADS TIMESHARE WHOLESALER
- Unpermitted Listing #3: #35428738: Compliance letter sent 6/11/19
- Unpermitted Listing #4: #33043343 – Compliance letter sent 3/26/19 & 4/22/19 & 5/21/19 – sent to legal counsel 6-11-19 (Also on Airbnb)
- Unpermitted Listing #5:) #31667488 – Compliance letter sent 6/11/19
- Unpermitted Listing #6: #34364786 – still looking for owner of m/v docked at the Yacht Harbor.

✓ **Facebook** – Nothing to report.

✓ **Craigslist** – Two (2) properties are in the compliance process.


✓ **Zillow** – Nothing to report.

✓ **Local Publications-** One (1) job postings for cleaning for properties- Compliance letter sent 3/26/19 & 4/22/19.

✓ **TRIPADVISOR/FLIPKEY:** Currently on TripAdvisor there are 66 rentals (68 rentals last month). Flipkey has 67 listings (69 listings last month) for Door County. All are permitted.

→**VRBO Changes –**

- On Monday May 20th, 2019 we were advised of an email that went out to VRBO hosts. The email is below:

 **Effective June 1, 2019, HomeAway will be required to collect and remit lodging taxes in Wisconsin.**

Dear Becky,

Due to a law change or a collection agreement, Vrbo will soon be required to collect and remit state-administered lodging taxes for all online paid bookings made in Wisconsin. At that time, the [tax settings page](#) in your dashboard will be updated to reflect full details about what taxes we'll be collecting, including rates, taxable amounts, and government(s) requiring the tax. **We'll notify you in your dashboard when this settings page is updated.**

Here's what you need to know:

- Vrbo is obligated to collect and remit lodging taxes payable directly to the state.
- You're liable to collect and remit other lodging taxes payable directly to local jurisdictions. Vrbo is not collecting these taxes.
- State-administered lodging taxes will be collected with the traveler's first payment.
- Vrbo will remit state-administered taxes with its own tax return, but you may still need to file a return with the state.
- You can access a [report](#) in your dashboard detailing taxes collected by reservation.
- You're liable for no-lodging taxes like property tax, business tax, etc.
- You're liable for collecting and remitting all lodging taxes before the effective date.

You may collect other required taxes via an additional payment request from the traveler or via collection at traveler check-in. Please inform the traveler of the additional tax requirement prior to booking. You could do that by adding a sentence to your listing description or House Rules. For example, "Please note that [x% Specific Tax Name] will be collected upon check-in."

[READ OUR FAQs](#) > to learn more about lodging taxes in your area.

Thank you,
The Vrbo Team

- An email went out to permit holders the same day with the following information:

Dear Door County Tourism Zone Permit Holder,

Today we were notified that VRBO sent out an email to permit holders with listings in Door County regarding sales and lodging tax collection in the State of Wisconsin.

We've already reached out to the Wisconsin Department of Revenue "WI DOR". The WI DOR has asked that we give them time to respond to the VRBO email. As soon as we have the written response from the WI DOR, we will provide you with that information. **Please stay tuned.....**

**If you don't have a VRBO listing, you can disregard this email.*

- We began work with the WI DOR and sent the VRBO/Homeaway email to the WI DOR.
 - WI DOR had been unaware that the VRBO/Homeaway email had gone out and they had not yet had time to train staff. There were issues with consistent communication the first day the email went out..
 - WI DOR was able to provide us with information "copy" the next day so that detailed information could be sent out to permit holders confirming the details change – the complete email that was sent to permit holders is at the back of this report.
- The changes are: Effective June 1, 2019 VRBO/Homeaway will begin collection and remittance of WI State Sales tax for their hosts. VRBO/Homeaway will not be collecting local room tax and have removed the ability (line item tax setting) from listings giving hosts no ability to add room tax automatically to a reservation. Hosts will now be left with three options to collect local room tax: Collect upon arrival, include in nightly rate or send an additional invoice through the platform.
 - Hosts were given eleven (11) days notice of the change. The timing of mid season is difficult, but most report their summers being booked prior to June 1, 2019 – which would have had the correct tax settings in place to collect the 11%.
 - VRBO has always had tax settings that allowed for line items for taxes to be applied to reservations. In the past, the taxes were paid directly to the host in the first payment from VRBO. Most feel, putting the room tax in the nightly rate only allows for the state and the platform to make more money; it is easy to understand their argument.
- In order to assist permit holders with the change office hours were extended until June 1, 2019 and I have been staying to address calls and emails as needed.
- This hasn't been easy change for our permit holders to get through; it requires very organized records to track reservations made prior to June 1, 2019 and those after. I have helped quite a few in office, in effort to set them up for success. The majority of permit holders are including room tax in the rate to compensate for VRBO removing the room tax setting from listings.
 - For those that are really on top of their rental business, it is a 10-15 minute phone call. For others, it has been about a 45 minute call to get them to the point of understanding what they need to do.
 - Many permit holders would like to see the Tourism Zone put pressure on VRBO/Homeaway to add back the local room tax setting.

- I do have concerns about the information that was sent directly from VRBO. Their communication has caused a lot of confusion. Although we have communicated how to handle the change, I know many will have not opened the email from the Tourism Zone.
- I feel the change could cause issues with permit holders misunderstanding that they still need to file room tax. I will continue to send out the information in reminder emails for monthly reporting and the next newsletter. Below in particular is what I have been getting the most questions about. The mention of Door County makes permit holders assume that it is a reference to room tax. But it is simply the breakdown of State Sales Tax (5.0% WI Sales and Use Tax & .5% County Sales and Use Tax), most are not familiar with seeing sales tax broken down.

The screenshot shows the 'Rates settings' page on HomeAway, specifically the 'Taxes' tab. It explains that HomeAway collects taxes based on the property location. A table lists the taxes collected:

Taxing authority	Government level	Tax rate	Taxable amounts
WISCONSIN	State	5%	Rent & Your Fees
DOOR	County	0.5%	Rent & Your Fees

A red arrow points from the 'DOOR' row in the table to a text box on the right.

Reference to Door County agency.

- There have been many comments about the change – a few of them are below:

Re: VRBO Email ✕

Bob Baudo to me Mon, May 20, 7:50 PM

Now you are directing VRBO a private entity to collect taxes, how can that be legal? I'd like an atty response to this thought or do I need to hire one? What about those of us who give you your precious room taxes online or by check, now somebody else will be doing it (AND CERTAINLY NOT FOR FREE) Seriously this needs a legal opinion. When is your annual meeting and where this year?

Bob Baudo

----- Forwarded message -----
 From: <merrybreeze4@aol.com>
 Date: Fri, May 24, 2019 at 10:52 AM
 Subject: VRBO tax collection
 To: <info@doorcountytourismzone.com>

Hello,

I am concerned that this new process of VRBO collecting and reporting sales tax for our cottage rental is happening in general much less in the middle of the year. I am a responsible remitter of our taxes, have paid my fee to have the number for sales and use tax remittance and seem to have this matter agreed to without consultation or merit. Please advise if we can continue as we have been or must adhere to this new process through VRBO.

Sincerely,
 Peggy Donaldson
 456-0006020005-03

Room tax collection Inbox x



Karen Campbell <belhio@yahoo.com>
to me

May 25, 2019, 12:24 PM (2 days ago) ☆ ↶ ⋮

Chairman Van Lieshout,

My family has a big cottage in Fish Creek. We were distressed to get a notice from VRBO about changes the State of Wisconsin has imposed on tax collection and payment. (We have enlisted VRBO to help us rent some dates vacated by long-time regulars.) For the past 5 years or so they have collected state and local taxes from the guests and passed it on to us. We have used automatic withdrawal to pay you and the state. A very easy system.

As you know under this latest set-up dictated totally by Wisconsin VRBO can continue to collect state taxes from our guests and they are now required to pay them rather than passing them through us. (We will still be paying taxes on weeks rented by the "regulars" and I suppose we have to file the report on rental day totals even though some weeks/days in each month the taxes will come from VRBO. It was so much easier for us to pay all of it together each month, combining what we collect from "regulars" with what VRBO passes on to us.)

But it is your tax that is a total disaster thanks to the state dictate. The state prohibits VRBO from collecting any local taxes. They have no idea how hard it would be for us to try to get this money from renters. We live about 700 miles from Fish Creek and rely on a variety of local help. We have NO ONE who can meet the guests at the door on their arrival and claim their tax money as suggested by the state. If we asked the guests through the VRBO web site to send their money to VRBO we have to pay an extra commission. Or they have to mail us a small check - such an unnecessary, sloppy, burdensome and annoying way to do what was automatic and easy!!!!

When I spoke with VRBO they said if your Commission gave them permission the state would allow VRBO to continue to collect your tax from our guests along with the state tax. In other words -business as usual. I hope you could speak with VRBO about granting the required permission. I'm sure every VRBO renter in Door County would be thrilled to be spared this nightmare.

I have yet to hear a single rational explanation for why the state is changing the way local taxing bodies conduct their business, making it harder for everyone. I hope you can help. Thank you.

Karen Volz Campbell. Louisvilia Cottage. 304 295-7419 Landline,
304 615-6143. Cell.

Feedback Inbox x



Tod Lickerman <todlickerman@icloud.com>
to me

Fri, May 24, 1:12 PM (3 days ago) ☆ ↶ ⋮

As a property owner and Airbnb host I'd like to provide the following feedback.

- please invest in cell service and broadband infrastructure. There are many dark spots and it's probably the biggest drawback in the county
- Please consider reducing the tax amount, seems like there is enough revenue and that tax ultimately comes out of our pockets
- Investing in more advertising isn't really necessary.

Thanks!

Re: Important Information About VRBO/Homeaway Tax Collection Inbox x



Green Apple Lodge
to me

Tue, May 21, 5:21 PM (6 days ago) ☆ ↶ ⋮

Wow. This is moronic. I don't suppose you folks at DCTZ have any intention of making a similar agreement with VRBO/AirBnB so that we can be left out of this altogether unless we take side bookings?

This wouldn't be such a big deal if VRBO would just continue to collect all tax, remit the state tax themselves and continue to collect the county tax and filter it through us, as they have been for years.

Thanks, Patty

✓2018 AGING REPORT – Complete details at the end of this report:

- One and two unit properties:

Year	Paid on Time	During Grace	Within 30	Later	Online Filings
2018	84.8%	8.1%	5.0%	2.2%	53.40%
2017	83.8%	5.9%	6.0%	4.3%	51.35%
2016	84.2%	8.0%	5.2%	2.6%	39.68%
2015	80.4%	11.0%	5.2%	3.4%	37.10%
2014	75.7%	7.5%	10%	6.8%	34.73%

○ Analysis- For 2018 one and two unit properties:

- There was a 1.0% increase of on- time payments compared to 2017.
- There was a 2.2% increase of payments made during the grace period compared to 2017.
- There was a decrease of 1.0% paying within 30 days in 2018 compared to 2017.
- And a decrease of 2.1 % paying later than 30 days in 2018 compared to 2017.
- Online filings increased from 51.35% in 2017 to 53.40% in 2018 or +2.05%.

- 2018 vs. 2014 9.1% more permit holders are paying on time.

- **Three+ unit properties:**

Year	Paid on Time	During Grace	Within 30	Later	Online Filings
2018	85.1%	9.0%	5.0%	0.9%	63.51%
2017	86.0%	8.5%	3.6%	1.9%	61.40%
2016	84.1%	10.8%	3.5%	1.6%	57.20%
2015	82.2%	12.0%	3.6%	2.2%	53.97%
2014	83.67%	9.3%	4.4%	2.50%	53.14%

- **Analysis- For 2017 3+ unit properties:**

- There was a decrease of 0.9% on time payments in 2018 compared to 2017.
- There was an increase of .5% payments made during the grace period compared to 2017.
- There was a 1.4% increase in properties paying within 30 days in 2018 vs. 2017.
- And a decrease of 1.0% paying later than 30 days.
- Online filings have increased 10.37% since 2014.
- 2017 vs. 2014 On time filings have increased 1.43%

✓BI-ANNUAL REPORTS – BY UNIT, PERMITTED AND REMOVED PROPERTY REPORTS:

The By-Unit reports is included at the end of this report – however due to the size of both the permitted and removed property reports, I will have this for those who would like them at the June meeting. Below is the analysis for the two reports:

- **PERMITTED PROPERTIES REPORT (FOR THE TIME PERIOD OF 12/12/18-5/17/19)**

- As of 5/17/19 there were 1,210 permitted properties.
 - 92 permits were new since 12/12/18
 - Of the 92 new permits:
 - 20 came from property management companies (21.7%)

- **REMOVED PROPERTIES REPORT (FOR THE TIME PERIOD OF 12/12/18-5/17/19)**

- 42 properties were removed since 12/12/18
 - 9 -properties were sold
 - 12- properties sold and were permitted to new owners
 - 14- properties are no longer renting
 - 1 - Issue with DTACP inspection- Certificate of Non-rental signed and on record.
 - 1 -property is only offering long term rentals
 - 2 – Admin Deactivation
 - 1- Combined with existing permit
 - 2-Owners passed away and family opened new permits.

- **BY UNIT REPORT:**

Date of Report	Number Of Permits	Number of Units	Year Round Units
5/17/19	1210	4949	2949
5/10/18	1121	4865	2805

5/23/17	1040	4769	2757
5/27/16	1008	4741	2709

- **Hotels** are 4.4% of permits / 24.6% of units
- **Resorts** 4.0% of permits / 39.3% of units
- **Inns** 1.7% of units/4.3% of units
- **Condos** are 13.6% of permits / 5.4% of units
- **B&B's** 1.9% of permits/2.5% of units
- **Homes** are 73.5% of permits and 22.8% of units (up from 70.3% of permits and 20.4% of units in 2016)
- **Other units** account for .9% of permits and 1.1% of units (Boats, Timeshare, mobile homes, & etc.)
 - Permit holders with agents 336 (27.7%)

→BY PROPERTY REPORT:

April 2019					
Type	Revenue	Units	Units	%	ADR
Hotel/Motel (50)	\$308,815.43	18051	3765	20.86%	\$82.02
Resort (51)	\$618,985.84	38375	6060	15.79%	\$102.14
Inn (52)	\$62,688.07	3471	541	15.59%	\$115.87
Total Commercial	\$990,489.34	59,897	10,366	17.31%	\$95.55
Condo (53)	\$160,928.05	5825	1543	26.49%	\$104.30
Bed & Breakfast (54)	\$62,767.38	2132	282	13.23%	\$222.58
Cottage/House/Cabin (55/56)	\$168,680.36	9,475	936	9.88%	\$180.21
Other (59)	\$0.00	0	0	0.00%	\$0.00
Total Non-Commercial	\$392,375.79	17,432	2,761	15.84%	\$142.11
TOTALS	\$ 1,382,865.13	77,329	13,127	16.98%	\$105.35
April 2018					
Type	Revenue	Units	Units	%	ADR
Hotel/Motel	\$302,576.93	17470	4046	23.16%	\$74.78
Resort	\$571,525.02	37137	6146	16.55%	\$92.99
Inn	\$60,454.76	3756	518	13.79%	\$116.71
Total Commercial	\$934,556.71	58,363	10,710	18.35%	\$87.26
Condo	\$147,859.69	5628	1403	24.93%	\$105.39
Bed & Breakfast	\$60,660.35	2114	409	19.35%	\$148.31
Cottage/House/Cabin (55)	\$28,670.27	1,121	130	11.60%	\$220.54
Cottage/House/Cabin (56)	\$87,826.40	6,063	599	9.88%	\$146.62
Other	\$700.00	60	8	13.33%	\$87.50
Total Non-Commercial	\$325,716.71	14,986	2,549	17.01%	\$127.78
TOTALS	\$1,260,273.42	73,349	13,259	18.08%	\$95.05

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)	\$6,238.50	581	-281	-2.30%	\$7.24
Resort (51)	\$47,460.82	1,238	-86	-0.76%	\$9.15
Inn (52)	\$2,233.31	-285	23	1.80%	(\$0.84)
Total Commercial	\$55,932.63	1534	-344	-1.04%	\$8.29
Condo (53)	\$13,068.36	197	140	1.56%	(\$1.09)
Bed & Breakfast (54)	\$2,107.03	18	-127	-6.12%	\$74.27
Cottage/House/Cabin (55/56)	\$52,183.69	2291	207	-0.27%	\$20.41
Other (59)	\$0.00	0	0	0.00%	\$0.00
Total Non-Commercial	\$66,659.08	2446	212	-1.17%	\$14.33
TOTALS	\$ 122,591.71	3,980	-132	-1.10%	\$10.30

→REMOVED PROPERTIES 5/10/19 TO 6/12/19

Municipality	Permit #	Removed	Lodging Name	Lodging Address	Owner	Reason for Removal
Village of Ephraim	11-56-1336-06	5/10/19	Hilltop Haven	10292 Water St	Nicholas Hilmers	Property sold.
Town of Egg Harbor	08-56-0823-00	5/17/19	Fox Den	6931 Kelly Lane	Michele Fox	Husband passed away – house for sale.
Town of Liberty Grove	32-56-1430-00	5/17/19	Wind Song Valley	2107 Plateau	Charlene Rice	Owner passed away. Permit closed – Family opened new permit #2130
Town of Egg Harbor	08-56-1339-02	5/22/19	Horseshoe Bay Home	7223 Horseshoe Bay Road	Glenn Timmerman	No Longer renting.
Town of Liberty Grove	32-56-1256-00	5/22/19	Lodge on Ellison Bay	12013 STH 42	The Ben LLC	No longer renting. Property is going up for sale.
Town of Sevastopol	33-56-1750-12	5/27/19	Quinn's Crescent Beach	4056 Glidden Drive	Tamara Quinn	Property Sold. New owner permit issues 33-56-2134-12
Town of Washington	46-54-0669-00	5/28/19	Greengate Farm	2165 Swenson	Susan Ulm	Retirement.

VRBO Follow Up Update

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Dear Door County Tourism Zone Permit Holder,

Yesterday we advised you that many of you had received an email directly from VRBO/Homeaway regarding Wisconsin sales and lodging tax collection. The Wisconsin Department of Revenue "WI DOR" has provided us with information to assist you. Below is the status update directly from the WI DOR. We'd like to stress that this is not a change coming from the Tourism Zone Commission, this change is from VRBO/Homeaway and the State of Wisconsin. In the second half of the email, we'll provide you with information on how to best handle these changes.

If you don't have a VRBO/Homeaway listing, please disregard this email.

Hello Kim,

This is a follow-up to our telephone conversation yesterday relating to the notification you received from HomeAway. Thank you for providing a copy of the notification.

Effective June 1, 2019, HomeAway/Vrbo will collect and remit the following state administered taxes for Wisconsin lodging booked and paid for through its online platform:

- *Wisconsin state sales tax*
- *County sales tax*

- *Baseball stadium tax*
- *Local exposition room taxes for City of Milwaukee and Milwaukee County*
- *Premier resort area tax*

These taxes will be collected with the traveler's first payment. HomeAway will remit these taxes on its own sales, local exposition, and premier resort area tax returns.

What do sellers need to do?

- *Persons making taxable sales only through the HomeAway platform should discontinue their seller's permit with Wisconsin Department of Revenue. This can be done online through My Tax Account or by calling 608-266-2776.*
- *Persons making taxable sales other than through the HomeAway platform must continue to file sales tax returns with the Wisconsin Department of Revenue. Report total sales on line 1. Report on line 5 sales through a marketplace provider, or other person selling on your behalf, if the marketplace provider or other person has collected and remitted the taxes to the department.*

Local municipal room tax

Sellers should continue to collect and report local municipal room tax to the appropriate municipal authority, unless otherwise notified by HomeAway.

I hope this information is helpful. If you have questions or need additional information, please contact us.

*Wisconsin Department of Revenue
(608) 266-2776*

For many of you that are already on Airbnb, these changes from VRBO/Homeaway will simply align with how you collect room tax on the Airbnb platform. For those of you who have only been using VRBO, we understand that these changes will be trying.

We will be here to support and assist you with these changes. Please remember we have one (1) staff member. If you get voicemail, that means she is on the phone assisting others or it is after hours. However, we are extending support hours through May 31, 2019 to assist anyone that would like help. You can reach the office from 8 AM – 5:30 PM, May 21st, 2019– May 24th, 2019 and May 27th, 2019 – May 31st, 2019. Room tax works because it is a partnership; we are in this together.

You can reach the office at 920.854.6200 or email: info@doorcountytourismzone.com

We encourage you to reach out to our WI DOR (Sales and Use Tax Division) and/or VRBO/Homeaway.

Here is what we have been able to find out for you:

1. VRBO/Homeaway is ONLY collecting and remitting WI State Sales Tax & PRAT tax (see list above from the WI DOR).
2. VRBO/Homeaway is NOT collecting local room tax.
3. You will continue to be the responsible party for collecting and remitting Door County Room Tax.
4. VRBO/Homeaway will no longer provide the feature to add local room tax as a line item on reservations effective June 1, 2019.
5. You'll need to decide your method of room tax collection. Per VRBO/Homeaway, you may collect local room tax (lodging taxes) via an additional payment request, at traveler check-in, or include the tax in the nightly rate.
 1. The majority of permit holders on AIRBNB include room tax in the nightly rate. (See [AIRBNB FAQ](#) BUTTON BELOW)
6. However you decide to collect local room tax, please be sure to outline in your VRBO/Homeaway listing and notify the traveler in communication of how you collect local room tax.
7. If including local room tax in the nightly rate as your method of collection, you'll need to do two(2) things:
 1. Increase your nightly rate to include local room tax prior to June 1, 2019 for any vacant dates (Example: \$100 is your current nightly rate. To include the 5.5% local room tax round up to \$105.50 or \$106)
 2. If including room tax in your nightly rate, you'll need to back the tax out of your lodging sales prior to reporting. You'll need to track reservations made after June 1, 2019 and those prior as room tax was a line

item on reservations prior to June 1, 2019. Once you have a total for those reservations made after June 1, 2019, you'll divide those sales by 1.055.

1. Example: \$1,500 in lodging sales prior to June 1 & \$800 after June 1, 2019

$$\$800/1.055 = \$758.29$$

$$\$758.29 + \$1,500 = \$2,258.29 \text{ lodging sales}$$

Helpful Hint: You may want to take the opportunity to determine your current status of reservations and generate a total for each month prior to June 1, 2019. By doing so you will know for each month the "prior" to June 1, 2019 total. You could then print the new reservations coming in so that you can easily determine which reservations were "after" June 1, 2019. Then if you chose to include room tax in your nightly rate, you would be able to easily take the printed reservations, total them up and do the "back out" math.

Watch and confirm that those reservations made prior to June 1, 2019 reflect the sales and room tax collected as line items on your reservations are remitted to you for remittance to the proper taxing authority.

Again, these changes stem from an agreement between the Wisconsin Department of Revenue and VRBO/Homeaway... not the Tourism Zone Commission. We know you will have questions and require support. We are here to help.

AIRBNB FAQ'S



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permit holder*

Our mailing address is:

Door County Tourism Zone Commission
PO Box 55
Sister Bay, WI 54234-0055

[Add us to your address book](#)

2018 Aging Payments - Door County Tourism Zone Commission

Month	Paid on Time			During Grace Period			Within 30 days			Later			Online Filings
Jan-18													
1-and-2 (104)	91	87.5%	\$4,773	5	4.8%	\$148	3	2.9%	\$425	5	4.8%	\$571	70.19%
3+ (90)	74	82.2%	\$61,643	9	10.0%	\$4,830	7	7.8%	\$1,225	0	0.0%	\$0	65.56%
Feb-18													
1-and-2 (120)	105	87.5%	\$6,090	3	2.5%	\$424	9	7.5%	\$627	3	2.5%	\$142	70.00%
3+ (85)	70	82.4%	\$66,617	4	4.7%	\$2,677	10	11.8%	\$4,599	1	1.2%	\$423	67.10%
Mar-18													
1-and-2 (118)	105	89.0%	\$7,293	5	4.2%	\$166	7	5.9%	\$467	1	0.8%	\$64	74.68%
3+ (84)	72	85.7%	\$62,393	7	8.3%	\$2,647	5	6.0%	\$2,020	0	0.0%	\$0	65.48%
Apr-18													
1-and-2 (136)	113	83.1%	\$6,297	4	2.9%	\$142	16	11.8%	\$1,217	3	2.2%	\$186	72.16%
3+ (94)	79	84.0%	\$55,625	8	8.5%	\$5,912	7	7.4%	\$1,108	0	0.0%	\$0	65.96%
May-18													
1-and-2 (437)	376	86.0%	\$36,121	31	7.1%	\$3,714	25	5.7%	\$2,283	5	1.1%	\$367	58.12%
3+ (163)	137	84.0%	\$187,867	16	9.8%	\$9,652	9	5.5%	\$14,355	1	0.6%	\$315	62.58%
Jun-18													
1-and-2 (669)	560	83.7%	\$118,923	62	9.3%	\$8,922	32	4.8%	\$6,394	15	2.2%	\$3,675	51.42%
3+ (191)	175	91.6%	\$484,315	14	7.3%	\$13,276	1	0.5%	\$296	1	0.5%	\$402	62.83%
Jul-18													
1-and-2 (845)	751	88.9%	\$245,953	34	4.0%	\$11,284	43	5.1%	\$15,653	17	2.0%	\$4,073	45.09%
3+ (193)	170	88.1%	\$790,255	16	8.3%	\$58,693	5	2.6%	\$31,985	2	1.0%	\$2,187	61.66%
Aug-18													
1-and-2 (842)	679	80.6%	\$206,213	104	12.4%	\$29,127	38	4.5%	\$8,782	21	2.5%	\$6,634	46.79%
3+ (191)	152	79.6%	\$706,802	26	13.6%	\$72,159	10	5.2%	\$20,440	3	1.6%	\$4,653	62.83%
Sep-18													
1-and-2 (763)	697	91.3%	\$121,659	23	3.0%	\$4,089	26	3.4%	\$4,182	17	2.2%	\$3,726	50.07%
3+ (186)	162	87.1%	\$532,478	16	8.6%	\$21,705	5	2.7%	\$6,508	3	1.6%	\$662	63.98%
Oct-18													
1-and-2 (724)	534	73.8%	\$83,676	142	19.6%	\$19,763	26	3.6%	\$4,071	22	3.0%	\$3,942	51.10%
3+ (180)	146	81.1%	\$427,635	22	12.2%	\$56,584	10	5.6%	\$24,967	2	1.1%	\$3,061	62.22%
Nov-18													
1-and-2 (257)	225	87.5%	\$16,620	2	0.8%	\$195	27	10.5%	\$2,298	3	1.2%	\$272	64.98%
3+ (97)	80	82.5%	\$76,794	6	6.2%	\$4,942	10	10.3%	\$4,096	1	1.0%	\$69	64.95%
Dec-18													
1-and-2 (208)	192	92.3%	\$14,250	6	2.9%	\$588	7	3.4%	\$470	3	1.4%	\$264	74.04%
3+ (86)	79	91.9%	\$59,431	4	4.7%	\$1,322	3	3.5%	\$3,672	0	0.0%	\$0	68.60%

TOTALS

	Paid on Time			During Grace Period			Within 30 days			Later			Filings
1-and-2 (5223)	4428	84.8%	\$867,865	421	8.1%	\$80,814	259	5.0%	\$46,399	115	2.2%	\$23,916	53.40%
3+ (1640)	1396	85.1%	\$3,511,856	148	9.0%	\$287,999	82	5.0%	\$115,271	14	0.9%	\$11,773	63.51%
	\$4,379,722			\$368,812			\$161,670			\$35,689			

2017 Comparison

	Paid on Time			During Grace Period			Within 30 days			Later			Filings
1-and-2 (4694)	3932	83.8%	\$754,099	276	5.9%	\$58,619	283	6.0%	\$51,607	203	4.3%	\$21,365	51.35%
3+ (1662)	1430	86.0%	\$3,517,675	142	8.5%	\$229,405	59	3.6%	\$60,979	31	1.9%	\$22,591	61.40%
	\$4,271,774			\$288,024			\$112,586			\$43,956			

2016 Comparison

	Paid on Time			During Grace Period			Within 30 days			Later			Filings
1-and-2 (4437)	3735	84.2%	\$692,854	354	8.0%	\$53,407	231	5.2%	\$41,419	117	2.6%	\$14,919	39.68%
3+ (1652)	1389	84.1%	\$3,347,688	179	10.8%	\$269,904	58	3.5%	\$63,854	26	1.6%	\$22,306	57.20%
	\$4,040,542			\$323,311			\$105,273			\$37,225			

2015 Comparison

	Paid on Time			During Grace Period			Within 30 days			Later			Online Filings
1-and-2	80.40%			11.00%			5.20%			3.40%			37.10%
3+	82.20%			12.00%			3.60%			2.20%			53.97%
TOTAL	\$3,687,009			\$349,033			\$94,689			\$41,048			

Municipality	# Permits	Units	Year Round Units (all)	# of new permits since 12/12/18	Hotels	Hotel Units	Resorts	Resort Units	Inns	Inns (Units)	Condos	Condos (Units)	B&Bs	B&Bs (Units)	Homes	Homes (Units)	Other	Other (Units)
Baileys Harbor	102	343	158	6	5	76	3	100	5	30	0	0	2	17	87	120	0	0
Brussels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Clay Banks	7	7	1	0	0	0	0	0	0	0	0	0	0	0	7	7	0	0
Egg Harbor - Town	108	401	310	5	1	4	2	239	0	0	44	58	2	9	57	70	2	21
Egg Harbor - Village	70	407	158	2	3	85	4	225	1	10	23	25	0	0	36	59	3	3
Ephraim	85	513	182	1	6	129	9	275	2	11	4	2	1	18	63	78	0	0
Gibraltar	157	628	331	25	10	314	4	105	3	14	42	57	3	16	95	122	0	0
Forestville - Town	2	2	2	0	0	0	0	0	0	0	0	0	0	0	2	2	0	0
Forestville - Village	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jacksonport	58	156	80	5	1	12	2	72	0	0	6	5	0	0	47	57	2	10
Nasewaupee	41	154	112	2	0	0	3	84	0	0	0	0	0	0	38	70	0	0
Liberty Grove	178	476	188	9	5	89	4	156	1	11	5	15	2	5	161	200	0	0
Sevastopol	77	249	160	4	2	36	4	114	1	8	3	0	2	16	65	75	0	0
Sister Bay	97	520	414	14	4	94	6	269	3	69	30	27	0	0	54	61	0	0
Sturgeon Bay - City	87	765	727	13	9	314	2	224	4	49	6	74	8	36	56	63	2	5
Sturgeon Bay - Town	32	40	18	1	0	0	0	0	0	0	0	0	0	0	32	40	0	0
Gardner	23	65	46	2	1	16	1	21	0	0	1	2	1	1	19	25	0	0
Union	5	5	1	1	0	0	0	0	0	0	0	0	0	0	5	5	0	0
Washington Island	81	218	61	2	6	48	5	59	1	9	0	0	2	7	65	76	2	19
TOTALS	1210	4949	2949	92	53	1217	49	1943	21	211	164	265	23	125	889	1130	11	58

65% of permits advertise online with sites such as Airbnb, VRBO, Homeaway, Flipkey, and Tripadvisor (12/1/16 52.86%) (5/23/17 - 59.90%)(11/27/17 - 62%)(5/11/2018 -63%)

Of total units, 2949 or 59.6% are offered for year-round rental .

Resorts: 4.0% of permits (units = 39.3%)

Hotels: 4.4% of permits (units = 24.6%)

Inns: 1.7% of permits (units = 4.3%)

Condos: 13.6% (units = 5.4%)

B&B: 1.9% of permits (units = 2.5%)

Homes: 73.5% (units = 22.8%)

Other: .9% total permits (units = 1.1% total)

Permit Holders w/Agents = 336 (27.77%) 12/12/18 -329 (28.14%) > 5/11/18 - 350 (31.2%)

Of the 92 new permits since 12-12-18> 20 came from property mgmt companies 21.7%

Agents Listings Advertised on Lodging Platforms - 188 (55.95%)