



2020 "NO REPORTS" – As of 5/12/2021:

- The number of **January-April 2020** "No Reports": One (1) property has failed to report for January-April 2020, but we have received judgments in Circuit Court for Estimated Taxes.
- **May 2020** "No Reports": Two (2) properties remain to report.
- **June 2020** "No Reports": Two (2) properties remain to report.
- **July 2020** "No Reports": Two (2) properties remain to report.
- **August 2020** "No Reports": Three (3) properties to report.
- **September 2020** "No Reports": Three (3) properties to report.
- **October 2020** "No Reports": Two (2) properties to report.
- **November 2020** "No Reports": All properties have reported.
- **December 2020** "No Reports": All properties have reported.
- **January 2021** "No Reports": Seventy-four (74) properties remain to report.
 - Eight (8) properties remain to report for January 2021.
 - As of 5/11/2021, there are three (3) properties that remain to report for January 2021.
- **February 2021**: "No Reports": Sixty -four (64) properties to report. The first notice went out on 4/7/2021.
 - As of 5/11/2021 there are ten (10) properties that remain to report for February 2021.
- **March 2021**: "No Reports": Sixty properties (60) to report. The first notice went out on 5/10/2021.
 - As of 5/13/2021 forty-eight (48) properties remain to report for March 2021.

PERMITTING: As of 5/13/2021 – twenty-nine (29) permits were issued since the last Admin report.

- *Seven (7) permits were issued during the same period of 2020 (same report cycle year over year)*
- *As of 5/13/2021: there are One thousand three hundred fifteen (1,315) permits were issued. (2020: 1,268- same report cycle year over year)*
- *Property Type Codes: (50) Hotel/Motel, (51) Resort, (52) Inn, (53) Condo, (54) B&B, (56) Cottage/Cabin/Home, (59) Other.*

1. Town of Sevastopol (56) – seasonal
2. Village of Egg Harbor (53) – year-round
3. Town of Gibraltar (56)-year-round
4. Town of Sevastopol (56) – year-round
5. Village of Sister Bay (53)- year-round
6. Town of Egg Harbor (56)- year-round
7. Town of Egg Harbor (56) – year-round
8. Town of Egg Harbor (56) – year-round
9. Town of Gibraltar (56) – seasonal
10. Town of Baileys Harbor (56) – seasonal
11. Town of Liberty Grove (56)- year-round
12. Town of Sturgeon Bay (56)- year-round
13. City of Sturgeon Bay (56)- year-round
14. Village of Ephraim (56) – year-round
15. Town of Washington (56) – seasonal
16. City of Sturgeon Bay (56) – year-round
17. City of Sturgeon Bay (56) – year-round
18. Village of Ephraim (56) – year-round
19. Town of Gibraltar (56)- year-round-compliance
20. Town of Egg Harbor (56) – year-round
21. Town of Egg Harbor (53) – seasonal
22. Town of Liberty Grove (56) – year-round-compliance
23. Town of Egg Harbor (56) – year-round
24. Town of Washington Island (56) – seasonal

- 25. Village of Sister Bay (56) – year-round
- 26. Town of Liberty Grove (56)- year-round
- 27. City of Sturgeon Bay (56) – year-round

- 28. Town of Liberty Grove (56) -year-round
- 29. Village of Ephraim (56)- year-round

UNPAID TAX/FEES/PENALTIES: The total outstanding due 5/11/2021 is: \$10,620.40 from eleven (11) permit holders.

	First Notice	Second Notice	Third (Final) Notice	Collections	Attorney	
	\$1,642.18	\$ 25.07		\$ 43.91	\$ 56.99	
	\$1,999.99			\$ 25.09	\$ 535.41	
	\$ 35.38			\$ 25.81	\$ 443.19	
	\$ 117.25			\$ 25.10	\$ 440.58	
	\$ 78.20			\$ 25.17	\$ 285.32	
	\$ 78.41				\$ 340.05	
	\$ 25.23				\$ 274.44	
					\$ 272.30	
					\$ 292.28	
					\$ 621.95	
					\$ 452.38	
					\$ 468.19	
					\$ 579.10	Total Due
					\$ 410.27	\$ 10,620.40
					\$ 463.00	
					\$ 408.97	
					\$ 129.19	
TOTALS	\$ 3,976.64	\$ 25.07	\$ -	\$ 145.08	\$ 6,473.61	

MARKETPLACE PLATFORM AUDITS:

The breakdown for each Marketplace Platform provides the number of listings by municipality. Beneath the breakdown for each Marketplace Platform is a list of unpermitted listing id's associated with the indicated Marketplace Platform.

VRBO listing breakdown by municipality as of 4/20/2021: [Link to full audit report](#)

MUNI		1/26/2021	2/11/2021	3/11/2021	4/20/2021
2	Baileys Harbor	67	67	65	64
6	Clay Banks	2	2	2	2
8	Town of Egg Harbor	63	64	64	63
9	Village of Egg Harbor	40	40	39	38
11	Ephraim	47	47	49	47
12	Gibraltar	84	83	84	85
13	Village of Forestville	0	0	0	0
14	Town of Forestville	0	0	0	0
15	Jacksonport	32	34	34	30
27	Nasewaupsee	33	34	33	34
32	Liberty Grove	68	70	71	71
33	Sevastopol	39	39	38	36
34	Sister Bay	54	57	57	58
35	City of Sturgeon Bay	44	42	46	48
36	Town of Sturgeon Bay	19	19	18	18
39	Gardner	7	7	7	7
42	Union	6	7	7	7
46	Washington Island	12	13	13	13
Total Actually in Door County		617	625	627	621
Not in Door County		21	21	19	25
Total		638	646	646	646
Vrbo list count		637	619	650	647
over/short		1	-27	-4	-1

The following unpermitted properties are utilizing the VRBO platform-(please note the highlighted yellow properties on the audit spreadsheet may now be permitted and not shown in the unpermitted list below):

1. VRBO # 2055784 – owner unfound
2. VRBO # 2094656 – owner unfound
3. VRBO # 2094592 – owner unfound
4. VRBO#626232 – property sold, new owner.
5. VRBO #8637 – in the process of permitting.

Airbnb listing breakdown by municipality as of 4/22/2021: [Link to full audit report](#)

MUNI		Dec-20	Jan-21	Feb-21	Mar-21	Apr-21
2	Baileys Harbor	74	73	75	79	80
4	Brussels	0	0	0	0	0
6	Clay Banks	2	0	2	2	2
8	Town of Egg Harbor	53	53	53	59	58
9	Village of Egg Harbor	38	37	36	41	45
11	Ephraim	62	61	61	63	63
12	Gibraltar	87	88	88	91	94
14	Town of Forestville	1	1	1	1	2
15	Town of Jacksonport	15	14	15	15	15
27	Nasewaupsee	26	27	27	26	27
32	Liberty Grove	70	69	72	77	77
33	Sevastopol	31	30	30	30	29
34	Sister Bay	43	43	47	50	52
35	City of Sturgeon Bay	118	118	118	117	118
36	Town of Sturgeon Bay	12	12	12	13	13
39	Gardner	7	8	8	8	16
42	Union	3	3	4	4	4
46	Washington Island	31	34	34	34	33
Subtotal of DoorCounty Only		673	671	683	710	728

As a reminder, this is the time of year that “hidden” or “offline” properties come back online. The increase is both in properties coming back online and new properties.

The following are unpermitted properties utilizing the Airbnb platform - (please note the highlighted yellow properties on the audit spreadsheet may now be permitted and not shown in the unpermitted list below):

- 1) Airbnb 48032380 – unable to locate owner - wholesaler
- 2) Airbnb 48604196– unable to locate owner - wholesaler
- 3) Airbnb 48138990– unable to locate owner – wholesaler
- 4) Airbnb 48603938 – unable to locate owner- wholesaler
- 5) Airbnb 48138983– unable to locate owner - wholesaler
- 6) Airbnb 48697600– unable to locate owner - wholesaler
- 7) Airbnb 48698068– unable to locate owner - wholesaler
- 8) Airbnb 37886362– unable to locate owner - wholesaler
- 9) Airbnb 23008138– unable to locate owner - wholesaler
- 10) Airbnb 23709001– unable to locate owner – wholesaler

No.'s 1-12 are all listings at one property.

- 11) Airbnb 48941506- unable to locate owner – wholesaler
- 12) Airbnb 48846402 - unable to locate owner – wholesaler
- 13) Airbnb 48822543 – Compliance letter sent 4/22/2021 and 5/11/2021

Craigslist:

One listing on Craigslist is unpermitted and in the compliance process.

Facebook:

One listing on Door County Vacation Group is unpermitted and in the compliance process.

OTHER:

AB189/SB198 – The hearing for AB189 on April 15th, 2021 went well. If you would like to keep up with the progress on the Bill: [2021 Assembly Bill 189 \(wisconsin.gov\)](https://legis.wisconsin.gov/2021/assembly/bills/189)

Hearing materials:

https://docs.legis.wisconsin.gov/misc/lc/hearing_testimony_and_materials/2021/ab189/ab0189_2021_04_15.pdf

An amendment to the bill was offered: [21a0495/1 \(wisconsin.gov\)](https://legis.wisconsin.gov/2021/assembly/bills/189/a0495/1)

Town's Association Call regarding AB 189: Joe Ruth, legal counsel for the Wisconsin Town's Association hosted a Zoom call to conduct a discussion regarding AB189/SB198. There were 42 in attendance on the call. Mr. Ruth reviewed that he had been hearing the following issues as a result of 2019 WI ACT 10: Marketplace provider unwillingness to pay/remit taxes, room tax revenue sent to the wrong municipality and difficult or non-existent ability to communicate with Marketplace Providers. Below please find issues documented in other municipalities across the state.

Manitowish Waters reported that they only get occasional checks, but never have any idea of what properties the payments are for. The Town of Hunter said they have the same issues.

Bill Boden from the City of Washburn noted that he sees the problem firsthand. There are no tie outs to the properties when Marketplace Payments are received, but also noted they are not getting paid. He added that the legislation does not appear to fix the issues we are dealing with. He added that they have been unable to contact Marketplace companies.

Town of Riverview Clerk, Beth Hartman, felt that municipalities should not have to audit to get the essential information from Marketplace companies.

Kitty Hoopman, from the Town of Bayfield added that PRAT has been an issue on top of room tax.

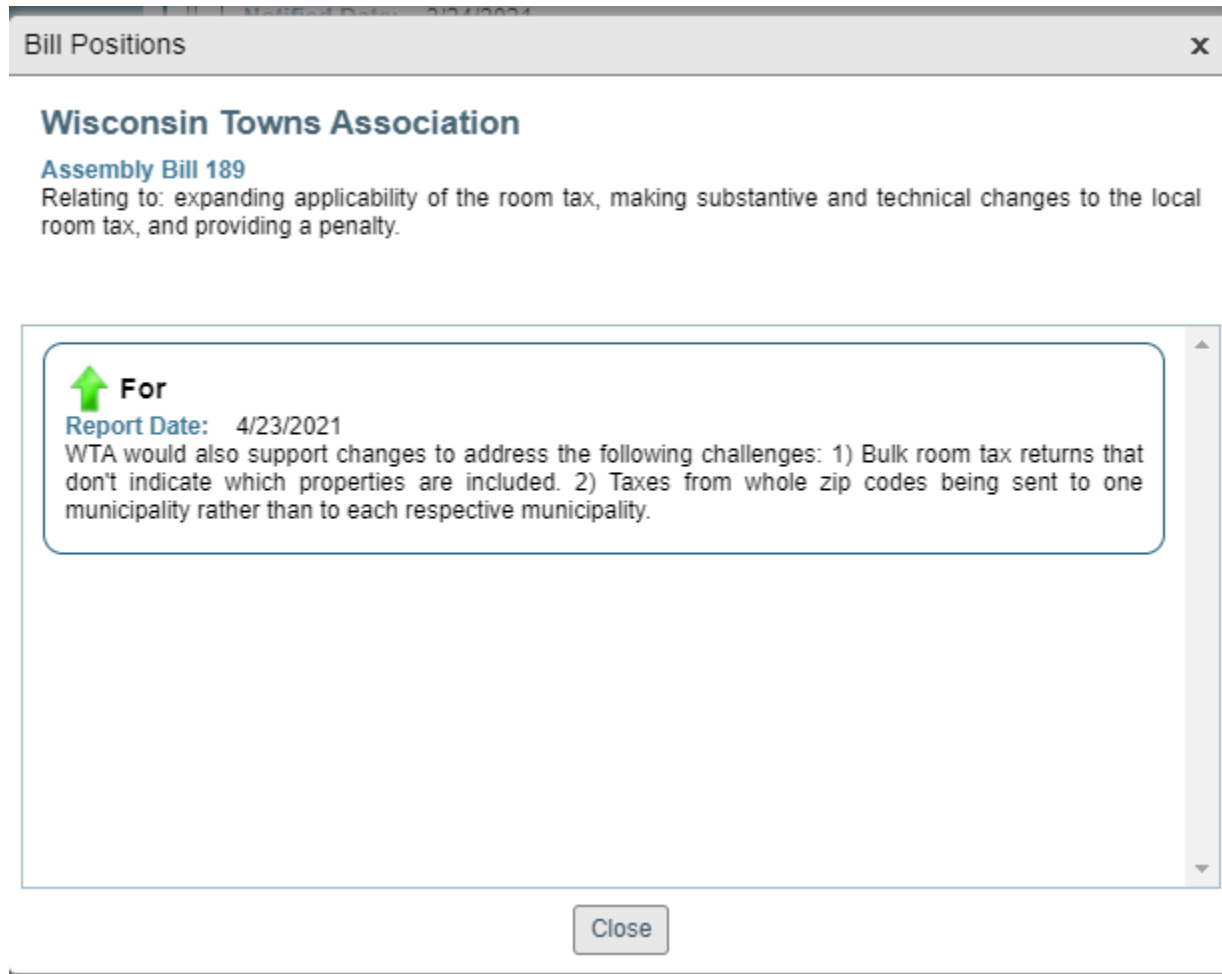
A representative from the Town of Perry (Bob Walesew) felt that towns are being forced to partner with Marketplace companies. He felt that all of this should be controlled locally; we should be able to deal with our own local businesses. He added later in the call that there needs to be a solution that works for local municipalities. This is a misappropriation of government tax revenue when allocated by zip code.

Vilas County agreed that we are being forced to work with an agent for Marketplace companies, felt this issue requires legal action because the Marketplace companies are not complying with the rules. His opinion was it needs to be put back on the property owner. None of this was ever an issue until the state changed it; now they are not getting paid.

Iron County reported zip code issues.

Mr. Ruth reviewed the political reality. Last session changes were attempted which killed the bill. There should be work put forth to create a broader fix in the future. Because of the issues last go around, he advised all on the call that he did not foresee changes being made to the bill currently being introduced. He advised everyone that there would be internal discussion at the Town's Association, engagement with the bill's authors to discuss the issues that still need to be addressed and they would plan on being involved in the Senate hearing.

From the Wisconsin Ethics Commission:



The screenshot shows a window titled "Bill Positions" with a close button (X) in the top right corner. The main heading is "Wisconsin Towns Association". Below this, it lists "Assembly Bill 189" and describes its purpose: "Relating to: expanding applicability of the room tax, making substantive and technical changes to the local room tax, and providing a penalty." A section titled "For" with a green upward arrow icon indicates support. The "Report Date" is listed as 4/23/2021. The text states: "WTA would also support changes to address the following challenges: 1) Bulk room tax returns that don't indicate which properties are included. 2) Taxes from whole zip codes being sent to one municipality rather than to each respective municipality." A "Close" button is located at the bottom center of the window.

Bill Positions X

Wisconsin Towns Association

Assembly Bill 189
Relating to: expanding applicability of the room tax, making substantive and technical changes to the local room tax, and providing a penalty.

For
Report Date: 4/23/2021
WTA would also support changes to address the following challenges: 1) Bulk room tax returns that don't indicate which properties are included. 2) Taxes from whole zip codes being sent to one municipality rather than to each respective municipality.

Close

[Airbnb Posts \\$1.2 Billion Loss and Turns Attention to Expected Supply-Demand Mismatch – Skift](#)

DEACTIVATED PERMITS 4/8/2021 THROUGH 5/13/2021:

Municipality	Permit #	Removed	Lodging Name	Lodging Address	Owner	Reason for Removal
Town of Nasewaupée	27-56-0471-17	4/13/2021	Meredith House	6961 HWY M	Steven Sullivan	Property Sold.
Village of Ephraim	11-56-1993-00	4/14/2021	Log Cabin Place	3038 Spruce St	Steve Schroeder	Property Sold.
Town of Washington	46-56-1061-11	4/19/2021	#102 Hatch	2231 Pendants Lane	Connie Smith	No longer renting.
Village of Sister Bay	34-51-0244-00	4/23/2021	Little Sister Resort	10620-40 Little Sister Rd	Luber-Sunstrom	Property Sold.
Town of Jacksonport	15-56-0139-01	4/26/2021	Sommer Cottage	6914 STH 57	Richard and Eileen Sommer	No longer renting.
Town of Liberty Grove	32-56-2320-00	4/30/2021	Cottage at Birch Grove, The	10290 Any Old Road	Brandon and Tonya Buchner	Property sold. New owner permit #2440.
Town of Sevastopol	33-56-1604-00	4/30/2021	Linzmeier's on Glidden	3948 Glidden Drive	Mark and Margaret Linzmeier	Closing permit due to proposed regulations by the Town of Sevastopol.
Village of Ephraim	11-56-1386-00	4/30/2021	Tuckaway Cottage/RB's House	10295 S. Coral Hill Rd	Frances Richter	Property sold.
Town of Egg Harbor	08-56-2481-00	4/30/2021	Lieffort Lodge	5573 Bayshore Dr	James Lieffort	Property sold. New owner permit #2481
Village of Egg Harbor	09-56-1460-00	5/5/2021	Mariner II, The	7505 Mariner Road	RPO Holdings	Property Sold.
Town of Gibraltar	12-56-1023-00	5/6/2021	The Log Home at Fish Creek	2826 Maple Grove Rd East	David Horne	Property sold. New owner permit #2435
Town of Egg Harbor	08-53-2253-16	5/6/2021	Club Cottages Unit 2	5282 Horseshoe Bay Road Unit 2	Michael Nelson	Property sold. New owner permit #2482
Town of Nasewaupée	27-56-2265-00	5/10/2021	Lynn and Ron's	4009 Roalkvam	Marilyn Nelson Family Trust	Property sold.
Town of Baileys Harbor	02-56-1577-02	5/10/2021	Camp Kangaroo	7293 STH 57	Laurie Murphy	Property sold.
Town of Nasewaupée	27-56-2019-00	5/10/2021	Writers Cottage	4128 Sand Bay Point Rd	Brenda Dietlein	Admin Deactivation – responded to email that not renting, moving to live in property.
City of Sturgeon Bay	35-56-1760-00	5/10/2021	Door Peninsula Rental Kruck	625 Nautical Dr	Christopher Kruck	Property sold. New owner permit #2420
Town of Baileys Harbor	02-56-0537-02	5/10/2021	Higbee Beach House	2731 Sand Dune Shore Rd	Bill Higbee	Property sold.
Village of Ephraim	11-53-2195-02	5/11/2021	Ephraim Condo #323	3114 Larson #323	Barbara Small	Only 30-day rentals per assoc.
Town of Liberty Grove	32-56-2271-00	5/12/2021	Country Home in the Woods	9415 Townline Dr	David Cavanaugh	Decided not to rent. Now living in residence.

Town of Liberty Grove	32-56-2352-00	5/12/2021	The Cedars at Pioneer Road	2776 Pioneer Road	Kim and Kathleen Manner	Property sold.
Town of Baileys Harbor	02-56-2438-06	5/13/2021	Serenity Now	2598 Bluff Rd	Elizabeth Marchini	Decided not to rent – put property up for sale.
Town of Jacksonport	15-56-020601	5/13/2021	Danuser House	6184 STH 57	Margaret Danuser	No longer renting.