



2021 "NO REPORTS" – As of 11/12/2021:

- **May 2021:** "No Reports": Three (3) owner managed properties remain to report for the month of May 2021 for a total of three (3) properties to report. All properties have been sent to legal counsel.
- **June 2021:** "No Reports": Six (6) owner managed properties remain to report for the month of June 2021 for a total of six (6) properties to report. All properties have been sent to legal counsel.
- **July 2021:** "No Reports": Twenty (20) owner managed properties remain to report for the month of July 2021 for a total of twenty (20) properties to report.
 - On 10/14/2021 there were forty (40) owner managed properties remain to report for the month of July 2021.
 - On 11/11/2021 there were twenty (20) owner managed properties remain to report for the month of July 2021.
- **August 2021:** "No Reports": Forty (40) owner managed properties and three (3) agent-managed properties remain to report for the month of August 2021 for a total of forty-three (43) properties to report.
 - On 10/14/2021 there were ninety (90) owner managed properties remain to report for the month of August 2021.
 - On 11/11/2021 there were forty (40) owner managed properties remain to report for the month of August 2021.
- **September 2021:** "No Reports": One hundred twenty-two (122) owner managed properties and twenty-two (22) agent-managed properties remain to report for the month of September 2021 for a total of one hundred forty-four (144) properties to report.

PERMITTING: As of 11/11/2021 – sixteen (16) permits were issued since the last Admin report. Two (2) permits were issued due to compliance efforts.

- Fourteen (14) permits were issued during the same period of 2020 (same report cycle year over year)
- As of 11/11/2021, there are one thousand three hundred forty-one (1,341) permits. (2020: 1,271- 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.
- * Property sold – previously permitted with a new owner/new permit

- 1) Town of Baileys Harbor (56)-Year-round
- 2) Town of Nasewaupsee (56)-Year-round- **compliance**
- 3) Town of Liberty Grove (56)-Seasonal
- 4) Town of Sevastopol (56)-Seasonal
- 5) Village of Sister Bay (56)-Year-round
- 6) Village of Sister Bay (56)-Year-round
- 7) Village of Ephraim (56)-Year-round
- 8) Village of Sister Bay (56)-Year-round
- 9) Village of Ephraim (56)-Year-round- **compliance**
- 10) City of Sturgeon Bay (56)-Year-round
- 11) Town of Sturgeon Bay (56)-Seasonal
- 12) Town of Washington (56)-Year-Round
- 13) Town of Liberty Grove (56)-Seasonal

- 14) Village of Sister Bay (56)-Seasonal
- 15) Town of Nasewaupsee (56)-Year-round
- 16) Town of Nasewaupsee (56)-Year-round

UNPAID TAX/FEES/PENALTIES: The total outstanding due as of 11/12/2021 is: \$9,069.78 from ten (10) permit holders.

First Notice	Second Notice	Third (Final) Notice	Collections	Attorney	
		\$ 109.95	\$ 25.81	\$ 143.95	
		\$ 25.44	\$ 25.10	\$ 555.75	
		\$ 36.25	\$ 43.91	\$ 460.15	
		\$ 83.60	\$ 230.52	\$ 457.57	
			\$ 1.97	\$ 289.18	
			\$ 189.90	\$ 392.98	
			\$ 764.64	\$ 285.18	Total Due
				\$ 283.11	\$ 9,069.78
				\$ 303.97	
				\$ 647.02	
				\$ 470.28	
				\$ 487.35	
				\$ 602.98	
				\$ 427.86	
				\$ 483.03	
				\$ 499.90	
				\$ 27.84	
				\$ 313.10	
				\$ 272.30	
				\$ 129.19	
\$ -	\$ -	\$ 255.24	\$ 1,281.85	\$ 7,532.69	

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 10/26/2021: [Link to full audit report](#)

MUNI		3/11/2021	4/20/2021	5/26/2021	6/18/2021	7/12/2021	8/25/2021	9/22/2021	10/26/2021
2	Baileys Harbor	65	64	66	67	67	69	70	69
6	Clay Banks	2	2	3	3	3	3	3	3
8	Town of Egg Harbor	64	63	70	69	69	74	69	68
9	Village of Egg Harbor	39	38	39	40	45	43	42	40
11	Ephraim	49	47	50	52	52	52	50	51
12	Gibraltar	84	85	86	83	84	84	86	86
13	Village of Forestville	0	0	0	0	0	0	0	0
14	Town of Forestville	0	0	0	0	0	0	0	0
15	Jacksonport	34	30	31	34	34	35	34	35
27	Nasewaupee	33	34	35	35	36	36	36	33
32	Liberty Grove	71	71	73	75	79	78	78	78
33	Sevastopol	38	36	39	41	46	46	45	44
34	Sister Bay	57	58	60	62	64	64	64	63
35	City of Sturgeon Bay	46	48	49	51	49	52	52	55
36	Town of Sturgeon Bay	18	18	19	19	20	21	21	21
39	Gardner	7	7	9	9	9	11	11	13
42	Union	7	7	9	9	9	9	9	9
46	Washington Island	13	13	14	14	14	14	14	13
County		627	621	652	663	680	691	684	681
Not in Door County		19	25	18	18	22	26	26	26
Total		646	646	670	686	702	717	710	707
Vrbo list count		650	647	653	681	703	704	704	692

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 (Town of Egg Harbor)- wholesaler. Compliance message sent through VRBO 11/9/2021.
2. VRBO # 2464000- compliance letter sent 11/8/2021 (Town of Egg Harbor)
3. VRBO # 2094656 – owner unfound (Village of Ephraim)-wholesaler
4. VRBO # 2094592 – owner unfound (Town of Gibraltar)- wholesaler. Compliance message sent through VRBO 11/9/2021.
5. VRBO #2337116 – compliance letters sent 6/22/2021, 7/06/2021, and 8/03/2021. Referred to legal counsel (Town of Gibraltar)
6. VRBO # 2465408 – compliance letter sent 11/8/2021 (Village of Sister Bay)
7. VRBO # 2402869 – owner unfound (City of Sturgeon Bay)

8. VRBO # 2443628- compliance letter sent 11/8/2021 (Town of Gardner)
9. VRBO # 2516732 – compliance letter sent 11/8/2021 (Town of Gibraltar)

Airbnb listing breakdown by municipality as of 10/27/2021: [Link to full audit report](#)

MUNI		Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Sep-21	Oct-21
2	Baileys Harbor	75	79	80	82	81	83	78	76
4	Brussels	0	0	0	0	0	0	0	0
6	Clay Banks	2	2	2	3	3	2	2	2
8	Town of Egg Harbor	53	59	58	58	58	60	60	60
9	Village of Egg Harbor	36	41	45	45	47	49	50	51
11	Ephraim	61	63	63	65	65	65	68	68
12	Gibraltar	88	91	94	97	90	93	91	89
14	Town of Forestville	1	1	2	2	2	2	2	2
15	Town of Jacksonport	15	15	15	18	22	22	20	20
27	Nasewaupsee	27	26	27	27	27	28	34	34
32	Liberty Grove	72	77	77	78	79	79	80	80
33	Sevastopol	30	30	29	28	31	33	34	34
34	Sister Bay	47	50	52	52	58	59	59	59
35	City of Sturgeon Bay	118	117	118	123	127	132	137	134
36	Town of Sturgeon Bay	12	13	13	14	14	14	14	14
39	Gardner	8	8	16	17	20	20	21	20
42	Union	4	4	4	4	5	5	5	5
46	Washington Island	34	34	33	36	46	46	44	44
Subtotal of DoorCounty Only		683	710	728	749	775	792	799	792

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 23008138– unable to locate owner - wholesaler
- 3) Airbnb 23709001– unable to locate owner – wholesaler
- 4) Airbnb 48870166-unable to locate owner -wholesaler
- 5) Airbnb 48603938-unable to locate owner -wholesaler
- 6) Airbnb 48138990- unable to locate owner -wholesaler
- 7) Airbnb 51344198-unable to locate owner-Town of Nasewaupsee
- 8) Airbnb 35637055-unable to locate owner-Town of Gardner
- 9) Airbnb 52266030-compliance letter sent November, 2021

Reported seven times through the Airbnb Neighborhood Website. I am now in direct contact with the resort to bring them into compliance.

OTHER:

8.0% Update:

Please see below the information released to permit holders regarding the 8.0% room tax. VRBO has committed to paying out of pocket for all bookings made at the 5.5% tax rate for 2022. Airbnb has not committed to how the room tax change will be handled. Please see below the communication that went out to permit holders on October 21, 2021. A second communication will be sent this month with step-by-step instructions and new forms reflecting the 8.0% tax to all permit holders using paper forms.

Entity Agreement

The DDC and Destination Door County joint Executive meeting has been changed until after Thanksgiving. The date and time are still being determined and information will be released the week of November 26th.

DEACTIVATED PERMITS 10/15/2021 THROUGH 11/11/2021:

Municipality	Permit #	Removed	Lodging Name	Lodging Address	Owner	Reason for Removal
Village of Ephraim	11-56-1677-00	10/20/2021	Moretti -10438 Water St- Nordic Hearth Cabin	10438 Water St	Thomas and Donna Moretti	Property has been sold.
Town of Clay Banks	06-56-2229-01	10/20/2021	Bluffs Edge - 260 Clar Lin Road	260 Clar Lin Road	Mary Lou Price C/O Geoff Price	Property has been sold.
Town of Egg Harbor	08-53-2224-00	10/20/2021	Landmark Resort Whitefishbayside LLC- Unit 2224	4920 N Landmark Circle Unit 2224	Whitefishbayside LLC - Brian Borkin	Property has been sold.
Town of Gibraltar	12-56-1275-00	10/20/2021	Little Spring Cottage	3907 Little Spring Rd	Marshall Collins and Pamela Olafsson	Property is no longer being rented and will not be rented in the future.
Village of Sister Bay	34-56-1934-00	10/20/2021	Salinskys Domicile - House	10592 STH 57	Jim Salinsky	Property is no longer being rented and will not be rented in the future.

Town of Washington	46-56-2036-00	10/20/2021	Quiet Island Waterfront Retreat	1454 Sunrise Road	Daniel and Marleen Wiersum	Property has been sold.
Village of Sister Bay	34-56-1985-00	10/20/2021	Large Classic Cottage in the Heart of Sister Bay	10647 Bluffside Road	Ashley Prange	Property is no longer being rented and will not be rented in the future.
Town of Jacksonport	15-56-1194-00	10/20/2021	Lejeune Cottage, The	6200 State Highway 57	Lejeune Cottage LLC	Property is no longer being rented and will not be rented in the future.
Town of Washington	46-51-0565-00	11/4/2021	Deer Run Golf Resort	1885 Michigan Rd	Deer Run Golf Resort LLC	Property is no longer being rented as of 10/17/2021.
Town of Washington	46-56-0564-00	11/4/2021	Deer Run Shorefront Homes -Cottage on the Bay	341 Range Line Rd	Daniel & Trudy Schelitzche	Property is no longer being rented as of 10/17/2021.
Town of Liberty Grove	32-56-1586-06	11/4/2021	Wagon Trail #31 - Borushek	1098 Highway ZZ	Ralph Borushek	Property is no longer being rented as of 10/6/2021.
Town of Jacksonport	15-56-1522-00	11/8/2021	Foxwood Cottage	6306 Breezewood	Leslie and Robert LaMuro	Property has been sold as of November 1, 2021.
Town of Liberty Grove	32-53-2408-00	11/8/2021	Arbor Retreat #302	2783 Arbor Drive #3002	Leonard Bottcher and John Scott Van Lanen	Property has been sold as of August 17, 2021.
Town of Gibraltar	12-56-0588-00	11/8/2021	Hasenjagers Country Home	8482 State Hwy 42	Leon Hasenjager	Property has been sold as of October 20, 2021.
Town of Egg Harbor	08-53-1817-00	11/8/2021	Landmark Resort - Neary	4920 Landmark Circle Units 1222 and 2202	Jewelette Neary	Property has been sold as of August 21, 2021.



DOOR COUNTY TOURISM ZONE COMMISSION

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E-mail: info@doorcountytourismzone.com

Website: www.doorcountytourismzone.com

October 21, 2021

Dear Permit Holders,

By now you have probably seen or heard reports that the majority of Door County municipalities have voted to amend the room-tax ordinance and intergovernmental agreement. A portion of this agreement includes an increase in the municipal room tax from 5.5% to 8.0% effective January 1, 2022. As a permit holder, it is important to reach out to you regarding the changes that will take place both now and in the coming months. Please find below a list of common questions permit holders have raised about the room tax change.

I already have bookings made in 2021 for 2022, what tax rate should be charged for these bookings?

Many permit holders have asked how stays currently being booked for next year will be affected. **All 2022 bookings will have the 8.0% tax rate applied, regardless of when the booking occurred.**

How will I change the room tax collected for my booking method?

In order to prepare for the effective date of the room tax increase, marketplace providers have been contacted to be made aware of the change. The Commission will be working to make sure that room tax is adjusted accordingly and is reflected in site profiles. If you notice after January 1, 2022 that the room tax has not been adjusted on your profile, please contact your marketplace provider and notify the Door County Tourism Zone office.

Direct booking:

If you book directly, please make sure to adjust your site and advertising to reflect the new tax rate for 2022.

VRBO and Expedia:

VRBO and Expedia have confirmed that bookings made in 2021 for stays in 2022 charged at the 5.5% tax rate will have the remaining additional 2.5% tax paid out of pocket by their company. Permit holders will not need to request additional tax dollars or change the rates on their own profiles. It will be done automatically by VRBO and Expedia.

Airbnb:

Airbnb has confirmed that the tax rate will be changed to 8.0% on Door County profiles on January 1, 2022. They have not yet responded definitively over how they will respond to bookings made in 2021 for 2022.

How does the increase affect my reporting?

The paper room tax report form and online report form are both being modified to calculate/reflect the 8.0% room tax. Instructions to complete room tax reports during the transition period will be distributed with the form change to all permit holders in advance of the January 1st date. Additionally, training sessions will be available for completing room tax reports both through Zoom and by phone.

What happens if I have a booking that includes nights in both December and January?

If there is a stay that spans between December 31, 2021 and January 1, 2022, the stay will be split into two different tax rates. However, any booking with a check-in date past January 1st will only be taxed at 8.0%. The paper room tax report form and online report form are both being modified to include both the 5.5% tax rate and 8.0% tax rate for these specific bookings. The Door County Tourism Zone office is available to help with any bookings spanning these dates.

I have a property manager; will the Door County Tourism Zone be notifying them about the change?

Property managers will be informed about the room tax and how room tax reporting will be changing in 2022.

The increase in room tax presents an opportunity to improve on what Door County already has to offer while maintaining the environment that visitors and residents enjoy. Our attorney, William Vande Castle, S.C. has worked with the Commission to ratify these changes. If you have any questions about how the room tax reporting will be conducted or how tax will be applied to bookings, please contact Juliana Behme at the Door County Tourism Zone Office. We will be here to support and assist you with these changes. Call (920)854-6200 or email at info@doorcountytourismzone.com

Respectfully,



Juliana Behme

Administrator

Door County Tourism Zone