



Item # 6.A.

Plumas County Tourism Marketing District
Renewal Timeline
December 2, 2024

Action	Date
Initiate project	December 1, 2024
Initial Steering Committee Meeting, if desired	December 2024
Outreach and consensus building	December 2024 – February 2025
Develop initial draft Management District Plan (MDP)	January 2025
MDP approved by Steering Committee	January 2025
MDP, Petition and Resolutions submitted to County staff; ongoing review	January 2025 – February 2025
Final MDP, Petition and Resolutions approved by County	February 2025
Petition Drive	February – March 2025
Submit Petitions totaling over fifty percent (50%) of assessment to County	March 2025
Board of Supervisors <ul style="list-style-type: none">Resolution of Intention (<i>Can be on Consent Calendar</i>)	March 2025
Mail <ul style="list-style-type: none">Notice of Public Meeting/Hearing - <i>Should be mailed 1 day after ROI is adopted. Must be mailed 45 days before public hearing.</i>	March 2025
Board of Supervisors – Public Meeting <ul style="list-style-type: none">Public Meeting – No action required - <i>Must be held at least 10 days after Notice of Public Meeting/Hearing is mailed and at least 7 days before Public Hearing is held.</i>	April 2025
Board of Supervisors – Public Hearing <ul style="list-style-type: none">Public Hearing & Adopt Resolution of Formation - <i>Must be held at least 45 days after Notice is mailed.</i>	May 2025
New District Begins	January 1, 2026

Plumas Board of Supervisors Meetings are held the first three Tuesdays of every month at 10:00am.

FAQ'S

What is Transient Occupancy Tax

TOT, also known as a “hotel tax,” is authorized under State Revenue and Taxation Code Section 7280. TOT is levied at 9% in Plumas County for the privilege of occupying a room(s) or other living spaces in a hotel, inn, motel, vacation home, house or other lodging for a period of 30 days or less. TOT is collected by the operator, but the tax is imposed on the guest.

What is the Feather River Tourism Marketing District and 2% Assessment?

The Feather River Tourism Marketing District (FRTMD) 2% assessment is authorized by the California Property and Business Improvement District Law of 1994 (Streets and Highway Code §36600 et seq.) This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area, providing a stable, long-term source of funding for tourism promotion. This assessment can be paid by the guest or the lodging provider. When paid by the guest the assessment is listed as a separate line item, such as FRTMD Assessment.

Who is required to have a Transient Occupancy Certificate

All lodging providers within Plumas County must have or apply for a Transient Occupancy Tax (TOT) Certificate. Also known as the “hotel” or “bed” tax.

How do I obtain a Transient Occupancy Certificate

Registration should be made prior to operation Complete the [Transient Occupancy Tax Registration Form](#) and mail it to: P.O. Box 176, Quincy, CA. 95971. You will need to know if your short- term rental is located within the FRTMD, this information can be obtained from the tax collector’s office.

Who is required to Pay the 2% FRTMD Assessment

Lodging providers within the boundaries of the Feather River Tourism Marketing District (FRTMD), which includes the Lake Almanor/Chester, Indian Valley, Feather River Canyon, Quincy, and Bucks Lake areas, pay the 9% TOT and a 2% FRTMD Assessment with the same compliance requirements. If in doubt if your lodging facility lies within the boundaries of the FRTMD please call the tax collector at 530-280-6260.

How often do I need to file/pay the TOT tax

Unless otherwise arranged, Transient Occupancy Tax is due quarterly. Tax payments are due postmarked no later than the last day of the month following the end of the calendar quarter for which the taxes are due.

Quarterly Due Dates are as follows:

First Quarter (Jan-Mar): Due on or before April 30th

Second Quarter (Apr-Jun): Due on or before July 31st

Third Quarter (July-Sept): Due on or before October 31st

Fourth Quarter (Oct-Dec): Due on or before January 31st

How do I obtain a quarterly return

Quarterly returns will be mailed to you approximately _____ days before they are due. If for some reason you did not receive one. You can download a blank form.

[Transient Occupancy Tax Return without FRTMD Assessment](#) For Eastern Plumas County only.

[Transient Occupancy Tax Return with FRTMD Assessment](#) For Quincy, Bucks Lake, Feather River Canyon, Indian Valley and Lake Almanor Basin.

How do I calculate the amount of tax due

The amount of tax is 9% of Gross Rents (less any exemption[s]) in a reporting period, plus 2% FRTMD Assessment. See [Plumas County Ordinance for exemptions](#) and other additional information.

What is included in Gross Rents

"Rent" means all consideration charged for occupancy valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature required to be paid by a transient, without any deduction therefrom whatsoever.

Notwithstanding the foregoing, "rent" does not include consideration or charges for any of the following:

- Use of banquet or meeting rooms;
- Occupancy of space in a lodging by a pet owned by a transient;
- Childcare services;
- Use of safes or other secure storage areas;
- Food or meals;
- Pay-per-view movies, video games, telephones, internet and the like;
- Cancellation charges; or
- Repair or damage/lost items in a lodging.

Do I report anything if Airbnb pays TOT

Yes. While Airbnb has a voluntary collection agreement with County of Plumas, as an operator, you are still required to file a quarterly TOT return and/or submit the necessary supporting documentation. Airbnb has reports you can generate to provide you with the necessary information to complete your return. You will report gross rents from all sources on line 1 of the TOT return and will also need to include the gross rents from Airbnb platform on the appropriate adjustment lines. If you need additional assistance, please reach out to the Tax Collector's office at 530-280-6260

If I did not have any guests, closed for the season, or all stays over 30 days do I need to complete a return

Yes. Regardless of whether any qualified rents are received for the reporting period a return is required to be filed.

Where do I mail quarterly returns

To Be post on Airbnb Site – Responsible Hosting

Plumas County, Ca

When deciding whether to become an Airbnb host, it is important for you to understand the laws in your municipality. As a platform and market place, we do not provide legal advice, but we want to give you some useful information and links that may help you better understand the regulations in Plumas County, California. This list is not exhaustive, but it should give you a good start in understanding your local laws. If you have questions, please contact the County Tax Collector at 530-283-6260 or <https://www.plumascounty.us/95/TreasurerTax-Collector>.

Short-term rental regulations

Plumas County Code requires all lodging providers including short-term rentals to obtain a TOT certificate. The TOT rate for Plumas County is 9%. Properties located within the FRTMD are also required to collect **a 2% assessment**. This assessment can be collected from the guest as long as it is listed as a separate line item on their bill. The lodging provider may choose to pay the assessment and not collect from the guest.

It is the responsibility of all operators, and authorized agents, to ensure the appropriate taxes are being collected and remitted each quarter.

Registration

Step 1: Registration should be made prior to the operation of the rental. Complete the [Transient Occupancy Tax Registration Form](#) and mail it to: P.O. Box 176, Quincy, CA. 95971. You will need to know if your short- term rental is located within the FRTMD, this information can be obtained from the tax collector's office.

Step 2: Once you receive your permit number from the County, remember to [add it to your listing](#).

Step 3: Once you have your TOT permit and the number is added to your listing reach out to Plumas County Tourism if you wished to have your property added to the plumascounty.org.

Step 4: File County of Plumas Transient Occupancy Tax Return quarterly regardless of income earned in the quarter.

Other rules

It is also important to understand and abide by other contracts or rules that bind you, such as leases, condo board or co-op rules, HOA rules, or rules established by tenant organizations. Please read your lease agreement and check with your landlord if applicable.

Date:

Address:

Attention

Airbnb would like to make you aware of changes in how Plumas County Tax Collector is handling short term rentals on the Airbnb platform.

The County is now requiring all Airbnb hosts to obtain a County Transient Occupancy Certificate.

Changes you need to know.

- All short- term rentals are required to register with the County and obtain a TOT certificate.
- All short-term rentals are required to submit a quarterly Transient Occupancy Tax Return to the Tax Collector's office on all gross revenues received.
- Airbnb will continue to collect and pay TOT on your behalf.
- Additional assessments, such as the Feather River Tourism District Assessment (FRTMD) if applicable, are now your responsibility. Failure to pay will result in penalties and interest.
- Any short-term rental that does not obtain a TOT certificate from the county will be considered non-compliant.

What you need to do.

To be in compliance with the Plumas County ordinance and avoid penalties and interest, complete the following steps **before 12/31/2024**.

1. Obtain a TOT Certificate for each property you operate.
 - a. Registration for a TOT Certificate can be found at; [Transient Occupancy Tax Registration Form](#) and mailed to P.O. Box 176, Quincy, Ca 95971.
 - b. Any questions contact Plumas County Tax Collector at 530-283-6260.
2. File quarterly TOT Tax Returns.
 - a. TOT Tax Returns can be found at the following links and will be mailed to you in subsequent quarters.
 - [Transient Occupancy Tax Return for Eastern Plumas County](#).
 - [Transient Occupancy Tax Return for Quincy, Bucks Lake, Feather River Canyon, Indian Valley and Lake Almanor Basin](#).
 - b. Report gross receipts and pay TOT on any receipts generated outside of the Airbnb Platform.

Complete the following steps to generate the Airbnb Gross Earnings Report.

To generate the Airbnb Gross Earnings Report, the client would need to log into their Airbnb Host Account, then:

1. Across the top (center to right) of the page, they should see the word "host."
 - a. Click on Host and select "hosting dashboard."
 - b. Left click on the profile photo (top right corner) and select "transaction history."
2. There are three tabs, "completed payouts, upcoming payouts and gross earnings."
3. Click on the "gross earnings tab" until the green line shows.
4. Select the dates you want to report, i.e "FROM October 2019 TO October 2019"
5. Download to CSV:
 - a. The report should open to a spreadsheet. If not, at the bottom left of the screen, there should be an up arrow with "Airbnb_tax_...", click it to open the report;
OR the file is automatically saved in your downloads folder, so you can always locate it there.
 - b. If you are using Numbers (for Mac), you will need to export to Excel. To export to Excel, click on **File**, then "export to" and select Excel, then save to your desktop.
 - c. Print the report in **landscape** and scale to fit all to one page.
6. If information in any of the columns is not visible (shows #####), then open the column by double clicking between columns A and B as well as Columns C and D or D and E.
 - a. Save the report to your desktop for electronic filing, using .XLS, .PDF or .CSV file format.

***Please note, TOT should be reported when the stay occurs (check in date), not when the payment is received (payout date).**

****To Report your Airbnb Gross Earnings, use the total for "Column O - Gross Earnings". Please do not report using "Column K - Amount".**



Background of Correspondence with Airbnb

PCT was able to get additional contact information for Airbnb and made direct contact with Airbnb at the end of October.

October 30th- PCT spoke with Justin Wesson. Per our conversation PCT sent Justin copies of:

- Both letters the county sent to Airbnb
- Copies of signed receipts that letter were received
- Current Airbnb Contract
- Plumas County Resolution No. 2020-8528 passed on October 6, 2020

October 31st – Email reply from Justin with contact information for the Policy team that covers Plumas County, Kevin Sanchez Morales.

November 11th - PCT reached out to Kevin via email.

November 13th - Kevin provided his direct phone number. We had a conversation regarding changing the Airbnb contract with Plumas County to include the collection of the TID assessment. PCT was informed Airbnb was no longer doing MOU's and would not easily change the contract. They felt the MOU's had worked against them.

However, they would contact all Airbnb Hosts to inform them of the need to obtain a TOT certificate and would add information to their responsible hosting page on their website.

November 14th - Kevin followed up with an email asking if PCT had any questions. He would wait for information.

November 20th – July 10th meeting with the tax collector indicated she was amenable to working with PCT if we provided the information. In honor of this, PCT sent an email to tax collector with the following:

- draft of non-compliant letter for Airbnb to send to hosts
- draft of information to have Airbnb post on their website and
- information to be posted on the tax collector's website.

November 25th -

- Kevin reached out via phone call looking for the information PCT promised on November 13th. PCT had not heard back from the tax collector's office
- PCT called tax collector. No response. PCT visited Tax Collectors office in person to follow-up, was told the email would be reviewed at the end of the week. See attached meeting note from PCT Executive Director.
- PCT sent the draft information to Airbnb, with the proviso that PCT would need approval of tax collector and possibly Plumas County Board of Supervisors.

November 26th - Response from Kevin that information needed to be reviewed by cross-functional partners.

December 4th – Emails and phone conversations with Kevin

December 9th - Emailed Kevin at 7:30 at night checking to see if he had any information back on his end. He called a few minutes later to discuss where things were at.

- Some of the information in the draft to post to their website hosting page was precedence setting and may or may not be included. PCT responded that details of TID did not have to be included. What was important was that all lodging providers, including short term rentals, needed a TOT certificate.
- He is working on the non-compliant email to send to Airbnb hosts. They will send two emails for us.
- Questions arose as who to link to for additional information. He could link to <https://featherrivertourism.com/faqs> but would prefer to link to a .gov or .us website, but the current tax collector page did not really have clear information to share. PCT let him know that possibly the tax collector page would be updated and that would be the best page to link to if updates were made and PCT would report back.

Request of Plumas County Board of Supervisors and Tax Collector

- **Tax Collector Web Page** - Request the aforementioned information be updated on the County webpage this week with any changes needed by the tax collector, board of supervisors, or county counsel.
- **If Tax Collector Web Page not updated this week** – If County page not updated this week, PCT may direct Airbnb to link to tourism district FAQ page.
- **PCT work directly with Airbnb** – Give PCT permission to work directly with Airbnb in sending “non-compliant letter” to confirm all lodging providers need to obtain a TOT certificate.

Summary of Impact

- Airbnb only collects and pays TOT for bookings done through their platform. Being on Airbnb does not prevent a lodging provider from booking directly or booking on other platforms that do not pay or collect TOT. Having Airbnb providers each obtain a TOT certificate with proper reporting could increase TOT for the county.
- Having Airbnb hosts paying the 2% assessment will increase revenue to tourism district by over 20%.



Julie,

PCT has been in direct contact with two gentlemen at Airbnb; Justin Wesson, (Senior Manager Public Policy US West), and Kevin Sanchez, (Policy Associate Local Government). After speaking with both, Airbnb is no longer entering into MOU with jurisdictions and they are not easily willing to change the current MOU with Plumas County to add the collection of the FRTMD Assessment.

They have offered to work with us in the following ways.

1. Add information to their website on their Responsible Hosting Page.

PCT have attached a draft version of what this could look like with your input.

2. They are willing to send out a notice of non-compliance to all Airbnb hosts in Plumas County. They have had a high level of compliance with this in other jurisdictions.

This is also attached.

3. PCT am attaching directions for Airbnb hosts to download their revenue report. This is for your information and to use as you see fit.



Susan Bryner <susan.bryner@gmail.com>

Interaction Regarding Airbnb FRTMD Assessment

2 messages

Shannon Greer <shannon.greer@plumascounty.org>
To: "Lucero, Debra" <debralucero@countyofplumas.com>
Cc: Susan Bryner <susan.bryner@gmail.com>, Sharon Roberts <sharon.roberts@plumascounty.org>

Tue, Nov 26, 2024 at 12:13 PM

Dear Debra,

I hope this message finds you well. I am writing to report an incident that occurred during my visit to the Tax Collector's Office on November 25th regarding the ongoing issue of Airbnb hosts in Plumas County not complying with the 2% FRTMD assessment.

I went to speak with Julie about this matter, specifically referencing the email sent by Sharon Roberts on November 20th, which outlined possible next steps with Airbnb. Julie graciously agreed to meet with me without an appointment. However, the interaction in the office was concerning.

Upon my arrival, Jennifer abruptly asked if I was the person who had just called the office. I clarified that I was not. I then waited approximately ten minutes while both staff members sat at their computers in front of me, conversing. I informed them I did not mind waiting as I knew they had a large workload.

When Julie arrived, I explained that Sharon Roberts, who has been in direct contact with Airbnb representatives Justin Wesson and Kevin Sanchez, had outlined potential paths forward:

1. Adding information about the FRTMD assessment to Airbnb's Responsible Hosting page (a draft of this was shared in the email).
2. Sending a non-compliance notice to Airbnb hosts in Plumas County, which has been effective in other jurisdictions (a draft of this notice was also provided).
3. Sharing instructions for hosts on how to download their revenue reports to facilitate compliance.

Sharon provided drafts of these documents for review and approval in her email, along with a proposed webpage draft to add to the Tax Collector's website, based on discussions at the July meeting where this had been agreed upon.

During the discussion, Jennifer interjected from across the room, raising unrelated questions about outreach to other certificate holders and whether new short-term rental operators were being informed about their responsibilities and PCT efforts. Julie added to these questions, further diverting the conversation from the specific Airbnb compliance issue. Jennifer repeatedly dismissed my responses and stated, "You don't understand what I'm saying." She then asked, "Why aren't you doing any of this?" This line of questioning was accusatory and dismissive despite the clear need for these communications to originate from the Tax Collector's Office.

Jennifer further stated, "None of your money goes to us. It doesn't pay us in our checks, so why are we doing this work?" I explained that these communications must come from the Tax Collector's Office, as we do not have the authority to collect assessments directly.

Julie then added, "I think where the waters are getting muddy is that PCT is not a county entity, so." While I understand the distinction between Plumas County Tourism (PCT) and county entities, this does not change the necessity for coordination between our organizations to resolve the Airbnb compliance issue.

Eventually, Julie stated that she would review Sharon's email and respond by next week.

This interaction demonstrates a lack of focus and professionalism, which is delaying progress on this important issue. Clear communication and collaboration are critical to ensuring compliance and maximizing revenue for the county. I would appreciate the help in addressing this matter and hope to find a more productive resolution moving forward.

Please let me know if additional information or documentation would be helpful.

Thank you so much for your attention to this issue.

Shannon Greer

Executive Director

(530) 280-7187

Sharon Roberts <sharon.roberts@plumascounty.org>
To: Susan Bryner <susan.bryner@gmail.com>

Tue, Dec 10, 2024 at 7:37 AM

[Quoted text hidden]