

Enforcement Update

Quarters 1 & 2 – FY22-23

Rob Patterson

Administrative Services / Finance Director

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Progress Updates

- Enforcement efforts have produced an increased number of zoning violation cases. These properties were identified through the TOT enforcement hotline, anonymous tips from neighbors/community members, and Rentalscape. Zoning violations have a tendency to increase during above average snow seasons.
- Recent trends are showing revenue violators are decreasing. Owners are securing the certificates necessary to rent transiently in advance of advertising and operating. Education such as the, Did You Know, program and real estate YouTube channels are leading to more knowledgeable operators.
- Rentalscape is proving to stay ahead of the curve by identifying advertisements other than the major online rental platforms. A zoning violator who created their own website was identified through the data mining process.
- Over the first two quarters the revenue team is working with a higher-than-average number of transient rental operators who have let their business tax certificate close due to failure to remit TOT. Certified operators are afforded three months of non-remittance before the business tax certificate is closed.
- The process of filing liens against properties where the operator has chosen to delay the payment has been coming to fruition. During this fiscal year a lien was collected on an enforcement case that was initiated in 2013.
- The utilization of settlement and release agreements with violators is proving to be successful. There has not been an operator who signed an agreement which has had additional enforcement efforts.
- Through experience and technology, the team has been able to more easily identify potential audit candidates. By following inclinations and charting trends, outliers in remittance are more distinguishable.

Activity Report

Transient Occupancy Tax Enforcement Program Statistics FY22-23

Quarters 1 & 2	July - September 2022		October - December 2022				Total
	Zoning	Revenue	Zoning		Revenue		
Cases Opened during period	1	21	4		10		36
Actions Taken	QTR	QTR	QTR	YTD	QTR	YTD	
Citations Issued	1	37	5	6	8	45	51
Assessments Issued	0	7	2	2	3	10	12
NOD issued	0	15	3	3	6	21	24
Certificates of Judgement	0	2	1	1	0	2	3
Violation \$ collected	\$ 6,576	\$ 77,303	\$ -	\$ 6,576	\$ 79,372	\$ 156,674	\$ 163,250

Statistics	QTR	QTR	QTR	YTD	QTR	YTD
Ratio of Cases Open	5%	95%	29%	14%	71%	86%
Citations Issued	3%	97%	13%	12%	62%	88%
Revenue Collected	8%	92%	0%	4%	100%	96%

Current Focus

- Along with the additional settlement and release agreement tool, the team is looking to employ nuisance lawsuits upon operators who choose not to adhere to the zoning, certification, and tax remittance requirements.
- Continue to monitor remittance trends to recognize operators who are reporting revenues inaccurately. Identify the reasons for the discrepancies and educate the new operators on potential pitfalls.
- Working with Deckard toward the launch of the certified properties program. The program is going to be a one-of-a-kind, custom built, remittance portal.
- Certain multi-unit complexes have come to the attention of the Town due to the impact transient rentals are having on the fulltime community members. The team is reaching out to the governing boards of the complexes in an effort to discuss solutions to the issues. The primary complaints revolve around noise, trash, and over occupancy.