Article VIII. – Transient Occupancy Tax

Sec_206 Imposed

Pursuant to Code of Virginia, § 58.1-3819, there is imposed a transient occupancy tax on hotels, motels, boardinghouses, travel campgrounds, and other facilities offering guest rooms in the town. The amount of the tax shall be two percent of the amount of charge for the occupancy of any room or space occupied. The tax imposed under this section shall not apply to rooms or spaces rented for continuous occupancy be the same individual or group for 30 or more days in hotels, motels, boardinghouses, and travel campgrounds.

Sec_207 Collection

a) The tax imposed by this article shall be collected by each hotel, motel, boardinghouse, travel campground, and other facilities offering guest rooms operating in the town and remitted to the town treasurer on a quarterly basis not later than the end of the month following the end of each calendar quarter on forms provided by the treasurer. Such tax shall be deemed to be held in trust by the person required to collect the tax until such tax is remitted to the treasurer.

Sec_207 Proceedings for Failure to Pay Tax

If any person shall fail or refuse to collect the tax imposed by this article and to make, within the time provided in this article, the reports and remittances required in this article, the treasurer shall proceed in such a manner as he/she deem best to obtain facts and information on which to base the estimate of the tax due. As soon as the treasurer shall procure such facts and information as he/she is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax, and to make such report and remittance, he/she shall proceed to determine and assess against such person, by registered mail sent to the last known place of address, the amount of such tax, interest, and penalty; and the total amount shall be payable within ten days from the date of the mailing of such notice.

Sec_208 Remission Upon Going Out of Business

Whenever any person required to collect and remit the tax imposed and levied by this article shall go out of business, dispose of the business, or otherwise cease to operate, all such taxes collected shall be reported and remitted to the town treasurer within 30 days.

Sec 209 Penalty for Violation of Article

Any person violating or failing to comply with any of the provisions of this article shall be punished, upon conviction, as for a class 1 misdemeanor. Such conviction shall not relieve any such person from the payment, collection, or remittance of the tax as provided in this article.

Sec_210 Short Term Rental Registry

Definitions. For the purposes of this section, the following definitions shall apply:

Operator means the proprietor of any dwelling, lodging, or sleeping accommodation offered as a short-term rental, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other possessory capacity.

Short-term rental means the provision of a room or space that is suitable for, or is intended for occupancy for dwelling, lodging, or sleeping purposes, for a period of fewer than thirty (30) consecutive days, in exchange for the charge of the occupancy.

Property(ies) means real estate offered by an owner or operator as a short-term rental.

Registry of property offered as short-term rental: Duty to register. There is hereby established a short-term rental registry for owners or operators with property offered or used a short-term rental with the incorporated limits of the Town of Victoria. The registration must include name, residence, business address of the owner and/or operator, phone number, other contact information, and the addresses of all property(ies) with the Town of Victoria offered for short-term rental. There shall be no fee for such registration. Payment of transient occupancy taxes shall be deemed registration, as required by this paragraph.

Registration exemptions. The following persons are exempted from the registration requirement:

1) Any person who is licensed by the Commonwealth of Virginia Real Estate Board;
2) A property owner who is represented by a real estate professional licensed by the Commonwealth of Virginia Real Estate Board;
3) A person registered pursuant to the Virginia Real Estate Time Share Act of the Code of Virginia, 1950, as amended (VA Code §55-360 et seq.);
4) A person licensed or registered with the Virginia Department of Health related to the provision of room or space for lodging, provided evidence of such other licensing or registering be presented to the town treasurer; or

Should any such registration or licensing cease or change, the person shall forthwith register on the short-term rental registry, as required in Subsection (b).

Penalties.

If an owner/operator who is required to register under this ordinance fails to do so, and offers such property for rent, or rents such property, he/she shall be subject to a fine of $500.00. A separate offense shall be deemed committed each day during or on which a property is offered or used as a short-term rental without registration and after written notice of such violation. Unless and until the owner/operator pays the fine and registers the property, such person shall not continue to offer any property for short-term rental.

Upon written notice of two or more violations of the registration requirement as it relates to a specific property, the owner/operator of such property may be prohibited from registering said property and

from offering or using such property as a short-term rental for one calendar year from the date of the last notification of violation.

Administration and enforcement. It shall be the responsibility of the Town of Victoria Treasurer or his/her designee, to administer, interpret, and enforce the provisions of this section. The treasurer shall send a written notice of violation to the operator and property owner, if different, by mail to the mailing address listed in the real estate records. The treasurer may seek the assistance of the town attorney with respect to enforcement of this section, as needed.

Sec_211-220 Reserved