



## **Town of Mt. Crested Butte, CO**

### **Frequently Asked Questions- Short-Term Rentals**

#### **What is a Short-Term Rental (STR)?**

A Short-Term Rental, also known as a vacation rental, is the rental of a legally licensed dwelling unit for periods of less than 30 consecutive days per occurrence. A current and valid STR license issued by the Town of Mt. Crested Butte is required to advertise and short-term rent your property.

#### **Who needs a Short-Term Rental License?**

Any property owner advertising or renting a property for a period of 30 consecutive days or less is required to have a Short-Term Rental License. It is the owner(s)' responsibility to know and comply with all ordinances, Town Code, and regulations that apply to short term rentals within the Town of Mt. Crested Butte.

#### **What if I do not obtain a Short-Term Rental License?**

Renting or advertising your home for rent on a short-term basis without a current and valid STR license is in violation of the Town of Mt. Crested Town Code, [Chapter 11, Article 2](#). Failure to have a current and valid STR license will result in a violation fine of up to \$1,000 per day of violation.

#### **How do I apply for a Short-Term Rental License?**

Email a copy of your Proof of Ownership to Heidi Sheldon, [HSheldon@mtcb.colorado.gov](mailto:HSheldon@mtcb.colorado.gov). Acceptable proof of ownership documents is the Warranty Deed or the latest Property Tax Statement. You will be provided with directions on how to set up an account in MUNIRevs and complete the online application. The Short-Term Rental Guide details the license requirements.

#### **What is MUNIRevs?**

MUNIRevs is Town's Short-Term Rental licensing and tax collection software system.

#### **Do I have to complete the Short-Term Rental License Application Online?**

Yes, a short-term rental application can only be submitted online through your account in MUNIRevs. Paper applications are not accepted.

**Can my Property Manager complete my Short-Term Rental License Application for me?**

Yes, your property manager can submit the Short-Term Rental License Application on your behalf. All documents for the application must be completed and signed by the property owner.

**How long does it take for a STR License to be approved?**

Once the STR license is processed, there is a 60-day window to complete the application and property inspection. On average, STR licenses are issued 1-3 weeks after processing.

**What does the Property Inspection entail?**

The property inspection will verify compliance with the terms in the Self-Compliance affidavit. The Property Owner or Local Representative must be present for the property inspection which typically takes about 30 minutes. The property inspection will be scheduled once the application has been processed.

**Is the Town working with Airbnb to collect taxes?**

Yes, Airbnb collects and remits all taxes directly to the Town of Mt. Crested Butte.

**Is the Town working with VRBO to collect taxes?**

VRBO collects and remits all taxes directly to the Town of Mt. Crested Butte unless the listing is managed by Integrated Property Management Software. When the VRBO listing is managed through Integrated Property Management Software, the taxes are remitted to the host. The host is responsible for remitting all the lodging taxes monthly through MUNIREvs.

**Is the Town working with Booking.com or other travel websites to collect taxes?**

No. If you market through Booking.com or any other website, you are responsible for remitting all lodging taxes. Monthly tax remittance is required if advertising on Booking.com or other websites.

**What is the Town’s Short-Term Rental Tax?**

In addition to the 5% retail sales tax, there is a **2.9% excise tax** on your gross short-term rents not already remitted by an intermediary. Hotels, motels, and all Short-Term Rental properties are required to pay both taxes. Gross short-term rent includes all consideration received for occupancy including all non-optional fees (other than taxes) such as booking/reservation fees; cleaning fees; pet charges; fees for extra vehicles, people or beds; etc.; and any amounts received from Lodging intermediaries.

**What are the State and County Lodging Taxes?**

**State of Colorado – 2.9%**

**Gunnison County – 1%**

**Gunnison County Local Marketing District Tax – 4%**

**Special District (RTA) – 1%**

**What is the total Short-Term Rental Lodging Tax Amount?**

Town, State, and County lodging taxes are 16.8% in total.

**When is the Short-Term Rental Tax due to the Town?**

Tax payments are due on either a monthly, quarterly, or annual basis, no later than 20th of the following month. If there was no rental activity for the entire period, you are still required to submit the completed **Short-Term Rental Tax** form.

**How do I change my tax filing frequency?**

Please reach out to Heidi Sheldon, [HSheldon@mtcb.colorado.gov](mailto:HSheldon@mtcb.colorado.gov), to request a change in tax filing frequency. Owners and property managers who rent exclusively through Airbnb and/or VRBO (non-integrated listing) are permitted to remit lodging taxes on an annual or quarterly basis instead of monthly. Owners and property managers who advertise or rent through any other websites or use Integrated Property Management Software to manage online listings are required to remit lodging taxes monthly.

**Does my Property Manager Remit the Short-Term Rental Lodging Taxes for me?**

If your property manager manages your online listing and reservations, they are responsible for remitting your lodging taxes. If you manage your online listings and reservations, you are responsible for remitting your lodging taxes.

**Why do I have to do the Short-Term Rental Tax form when renting through Airbnb and/or VRBO when they are remitting the taxes directly?**

Gross sales must be reported to the Town at least once a year when renting a property exclusively through Airbnb and/or VRBO (non-integrated listing). This is so Town can audit Airbnb and VRBO for accurate tax collection.

**How do I complete the Short-Term Rental Tax form when I rent through Airbnb and/or VRBO exclusively?**

Enter gross sales on line 1, then deduct sales through Airbnb and/or VRBO (non-integrated listing) on line 5A. If there are no bookings outside of Airbnb and/or VRBO, the form will automatically zero out and you will submit it then complete a zero-sum check out.

**How are the State and County Taxes Remitted?**

For reservations not booked through Airbnb or VRBO (non-integrated listing), you are responsible for setting up an account with the State of Colorado for remittance of all the other taxes that are not in Mt. Crested Butte.

**How is penalty and interest calculated on late payments?**

**PENALTIES:** When a tax form is late, penalty due is equal to the penalty for late payment shall be fifteen dollars (\$15.00) or ten (10) percent of the tax deficiency, whichever is greater.

**INTEREST:** When a tax form is late, interest due is equal to one-half (0.5) percent of the tax deficiency per month from the date when due, not exceeding eighteen (18) percent in the aggregate.

**Do I have to do the Tax form online?**

Yes, the lodging tax form can only be completed online through your MUNIREvs account.

**What is the cost of an STR License?**

The licensing fee for a new STR license is \$275, which is valid through the calendar year, not 12 months after date of issue. The licensing fee for the annual renewal license is \$200. There is also a \$10 per person "Occupational fee", \$10 per person the property is advertised to sleep.

**Does my short-term rental license apply to multiple properties?**

No. You are only allowed to short-term rent one dwelling unit per license in the Town of Mt. Crested Butte. Each STR property requires its own license.

**Do I have to display my license?**

Yes. The STR license must be posted on or near the front door of the property. Your STR License PDF can be found in the Business Center by clicking your account name under "Manage Your Account(s)". The STR License Number must be posted on all online advertisements for the STR. Posting the STR license number on all online advertising is strictly enforced; failure to do so results in a \$200 violation fine. Please refer to the STR Guide for further details about posting requirements.

**How do I renew my Short-Term Rental License?**

The application for the annual renewal application must be submitted 60 days prior to the expiration of the current license. Renewal applications are accepted from August 1<sup>st</sup> to November 2<sup>nd</sup>. If the renewal application is not submitted during the renewal period, a new STR License application and property inspection must be completed to continue short term renting the following year. All STR licenses are issued for the calendar year, expiring on December 31<sup>st</sup>.

**What does the Renewal Application entail?**

Completion of the application page, submittal of the STR renewal guide, new self-compliance affidavit, payment of license and occupant fee. A property inspection is not required for annual renewal applications. All Short-Term Rental units are subject to spot check Periodic Life Safety Inspections that can be conducted at any point in time.

**What happens if I do not renew my Short-Term Rental License?**

If you do not renew your STR License and you continue advertising or renting the unit without a current STR License, you will be in violation and subject to a violation fine of up to \$1,000 per day of violation.

**Is there a Limit to the number of Short-Term Rental Licenses? Any Zoning Restrictions?**

Currently there is no limit to the number of Short-Term Rental licenses in the Town of Mt. Crested Butte. There are currently no zoning restrictions for Short-Term Rentals.

**I need to close my account. What do I do?**

**STR:** Please email the Short-Term Rental Officer, Heidi Sheldon

at [HSheldon@mtcb.colorado.gov](mailto:HSheldon@mtcb.colorado.gov). Please include the closure date and the reason you are closing the account (sold the property, no longer short-term renting).

**Non-STR:** If you need to cancel your sales tax license for all non-STR businesses, please email Emily Sharan at [finance@mtcb.colorado.gov](mailto:finance@mtcb.colorado.gov). Please include the closure date and the reason you are closing the account.

### **How do I amend a return?**

Please email Emily Wallick at [finance@mtcb.colorado.gov](mailto:finance@mtcb.colorado.gov) letting us know you need to file an amended return. In the email please include:

- 1) Your six digit registration/account number, and owner name
- 2) Period you need to amend (i.e. Q2 2022 form due April 30th)
- 3) If you overpaid or underpaid your original form
- 4) Brief explanation as to why the form needs to be amended

Once we receive this email, we will review your account and send you further instructions.

### **Where are my tax forms? My Action Center is empty.**

Your tax forms will be available on the 1st day of the month following the last day of the tax period. For example, the Quarter 1 (January-March) tax forms will be available in your Action Center on April 1<sup>st</sup>. If you do not see the forms you expected, simply contact MUNIREvs support for assistance.

### **Can I manage multiple properties with one login?**

Yes. Click "Add Accounts" from your user login under "Manage Your Account(s)". You will need your 6-digit account number and the activation code to connect to an existing property record.

### **Can a property have more than one user?**

Yes. Each property can have an unlimited number of users. Each user is required to provide the 6-digit account number and the activation code to be authorized to connect to an existing property record.

### **Can I file a Zero File tax return through MUNIREvs?**

To file a zero file tax form, select your tax form from your Action Center. Then, complete the required information on the remittance, including Gross Rents and any deductions. You will be prompted to confirm your desire to complete the return as a Zero File return.

### **What payment types are accepted by the Town through MUNIREvs?**

The Town accepts ACH Debit, or e-check as well as the following major credit cards: Visa, Mastercard, American Express, and Discover.

### **Can I schedule a payment in MUNIREvs?**

For your security, MUNIREvs does not store any payment information in the system. You will need to enter your desired payment information each time you check out.

**How do I change the User on a Property?**

All users need to register, just as you did, by going to the home page for that jurisdiction, [mtcb.munirevs.com](http://mtcb.munirevs.com). They will click on the "Register here" next to "New Users". They will also need the 6 digit account number and Activation Code for the property.

**I forgot my password. What do I do?**

From the Log In page, click the "Forgot your password" link and follow the instructions that will be e-mailed to the User's registered e-mail address.

**Do I have to login to MUNIRevs to see my alerts and reminders?**

No. All alerts are e-mailed to your authenticated e-mail address. When you login to the system, you will also see any open alerts that need to be addressed in your Action Center.

For Assistance, Contact

Heidi Sheldon

[HSheldon@mtcb.colorado.gov](mailto:HSheldon@mtcb.colorado.gov)

970-349-6632 ext. 106