



## Frequently Asked Questions for Nightly Rentals

Brian Head Town, Utah

### FAQ:

1. What is a nightly rental? A nightly rental or short-term rental is any place providing temporary sleeping accommodations to the public for a period less than thirty (30) consecutive days, including, without limitation, a hotel, motel, lodge, condominium unit, single-family residence, bed and breakfast, boarding house, inn, resort, rooming house, recreational lodging unit, private campground or timeshare project.
2. Are all nightly rentals required to have a license in Brian Head? Yes, it will be necessary to obtain a nightly rental license which includes a completed/signed nightly rental application, owner affidavit, sales tax number, fire inspection and fees paid in full in order to rent a property out as a nightly rental.
3. Who may apply for a nightly rental license? Either the property owner if they are renting their home or a rental management company who is working on behalf of the property owner.
4. What are the requirements for a nightly rental license? The requirements are as listed below and can be found in the Brian Town Code, Title 3-2A-21-3:
  - a) Home must be in a zone where nightly rentals are permitted.
  - b) Utah State Sales Tax number identifying Brian Head is obtained and submitted with application.
  - c) Fire inspection passed and completed.
  - d) All fees paid.
  - e) Single Family Residential Zones: Occupancy limit posted near the front entryway. Occupancy limit identified by State Fire Code: 1 person per 200 square feet of the building.
  - f) Designated responsible party: If a property owner authorizes a rental management company to rent the property on their behalf, the property owner must submit written authorization. If a property owner is renting their property on their own, they are to identify a designated responsible party.
  - g) The name and address of the designated responsible party who is available by telephone and is responsible to address complaints.
  - h) Snow removal access during winter months to a level that allows safe access to the nightly rental.
  - i) Off-street parking maintenance: snow removal service to and from off-street parking facilities associated with the nightly rental facility must be maintained so that off-street parking at all times available for use of the occupants.
  - j) Nightly rental shall be limited to the maximum number of vehicles parked on-site based on the total available developed off-street parking spaces on premises. Single family residential nightly rental shall post the maximum

on-site parking I plain view near the main entry along with a declaration prohibiting on-street parking between November 1<sup>st</sup> thru April 30<sup>th</sup> as well as a map of available overflow public parking.

- k) Brian Head Town Approved Good Neighbor Policy is required to be distributed to all guests/renters at the owners/rental management companies' expense and to keep a copy of the Good Neighbor Policy in a conspicuous place within the unit.
  - l) Insurance: Property and casualty insurance covering nightly rental use must be maintained on the property. Owner must provide proof of such insurance at the time of application and upon request by the Town.
5. If I choose a rental management company initially to rent out my property and change to another company or decide to rent my property myself, do I need a new license application? If you choose to rent out your property yourself, you will need to submit a new application to the Town Clerk. If the property owner changes rental management companies, both rental management companies (old and new) will notify the Town Clerk within 10 days of the change.
  6. What is the Good Neighbor Policy? Brian Head Town adopted a Good Neighbor Policy for the nightly rental community. This approved policy is to be posted within plain view of the unit and the owner/rental management company is required to distribute the policy to its guests. The purpose of the policy is to inform the guests with contact information, respecting the neighbors, noise, fire safety, and the responsibilities of the guests.
  7. Am I to collect the Brian Head Enhanced Service Fee and what is it? Yes, the Brian Head Enhanced Service Fee is a fee of 1.5% of all taxable sales. The fee goes towards the Brian Head Town Shuttle System including enhanced snow removal for the shuttle system. Each business is required to submit a quarterly report and payment directly to the Town. Reports are submitted quarterly even if a business reports to the Tax Commission on an annual basis. Business who are delinquent in submitting the enhanced service report may be subject to suspension or revocation of their business license.
  8. Do I need a sales tax number if I'm using Airbnb who collects the sales tax? Yes, as part of a completed application, a sales tax number is required. Airbnb collects the state sales/transient room taxes but does not collect the Brian Head Enhanced Service Fee. Airbnb is the only advertising platform that collects sales taxes on behalf of the business. All other advertising sites such as VRBO, Flipkey, Evolve, etc. do not collect sales taxes and it is the owner is responsible to collect and submit such taxes.
  9. What are the taxes collected as a nightly rental in Brian Head? As of July 2019, the total amount of taxes and fees to be collected is 15.17%. 13.67% is submitted to the Utah State Tax Commission which includes sales, resort and transient room taxes and 1.5% is submitted directly to Brian Head Town for the Enhanced Service Fee. For current tax rates, please visit: <https://tax.utah.gov/salestax/rate/19q3simple.pdf> - Please note these are the State Tax Rates and does not include the 1.5% Enhanced Service Fee for Brian Head.

If you still have questions, please contact the Town Clerk at [nleigh@bhtown.utah.gov](mailto:nleigh@bhtown.utah.gov) or by calling 435-677-2029 during normal business hours.