

PAYING YOUR SHORT-TERM RENTAL TAX

To make it as easy as possible for you to remit your tax accurately, we have created this step-by-step guide to paying your short-term rental tax. If you have any additional questions not answered by this guide, please email AR@cityofmissionviejo.org

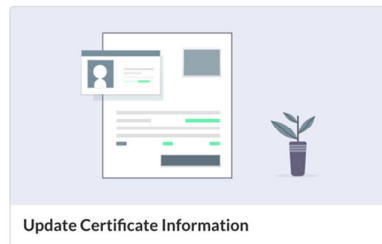
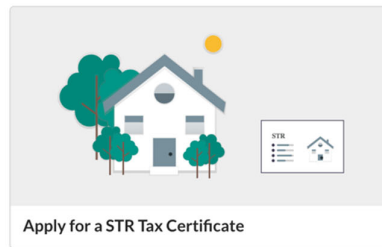
Accessing the Payment Portal

Your short-term rental tax information must be entered through the website provided by the City of Mission Viejo. You can find the website at the address https://str.deckard.com/ca-orange-city_of_mission_viejo/

Once the page has loaded, click the “Pay Tax” option.



City of Mission Viejo, CA STR Tax Certificate Registration



This site is hosted by Deckard Technologies, a service provider to City of Mission Viejo, CA. Personal information, opt-out, or deletion requests should be sent directly to City of Mission Viejo, CA. For support, please email ar@cityofmissionviejo.org.

For technical support contact support+mission_viejo@deckard.com

Finding Your Short-Term Rental Property

Enter your email

In order to find the information for your short-term rental property, you must enter the email address you used to register your property into the box provided and click "Search." If you have entered your email correctly, all registered properties should appear below the box. To select the property for which you intend to pay taxes, click the circle beside the relevant address. Your page should look something like this:

Let's get started by entering the email associated with your Short-term Rental Permit:

✓ We found the following result(s). Please select one:

EXAMPLE-0004
John Smith
0000 EXAMPLE ST, PALM DESERT, CA, 92260
eg****.com

- Email Address
- Report Revenue
- Confirm and Sign
- Payment



If, upon clicking "Search", the address for which you wish to pay taxes does not show up, double-check that you have spelled your email correctly. If you are sure you have spelled your email correctly, double-check that this is the correct email – you need the one you used initially to register your property. If your property is still not listed, contact AR@cityofmissionviejo.org.

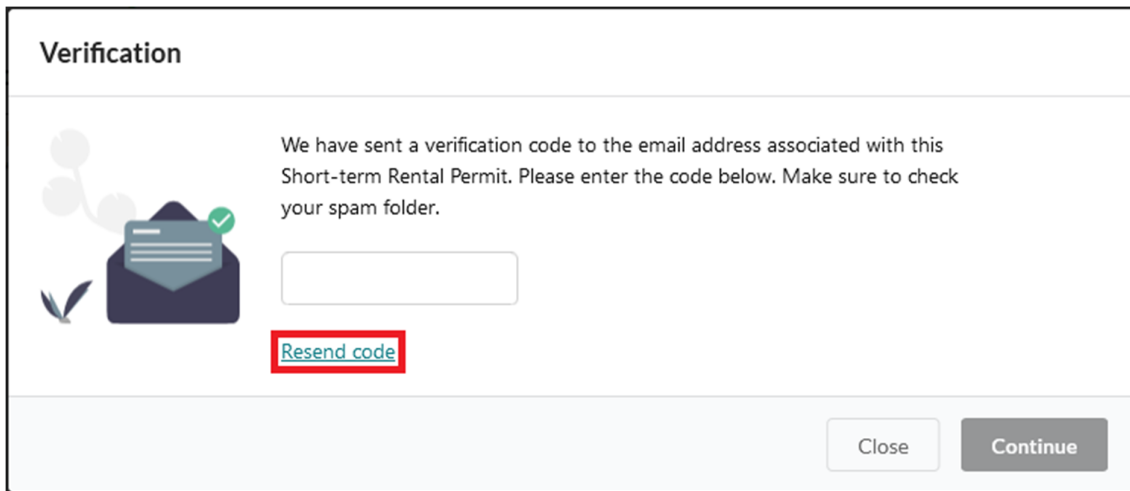
Confirming your identity

When you have entered your email and selected the appropriate property, clicking "Continue" will prompt you to verify your identity. You will have been sent an email

containing a six character code, which you will need to enter into the box to continue.

This code is sent to the email associated with your property, which should be the same one you entered in the previous step. If an email containing the code does not appear in your email inbox within five minutes, please try the following:

- Verify you are checking the correct email address,
- Check your junk/spam folder,
- Refresh the page,
- Click the "Resend code" link on the verification prompt, highlighted below, and then check your email again.



The screenshot shows a 'Verification' dialog box. On the left is an icon of an envelope with a checkmark. The text reads: 'We have sent a verification code to the email address associated with this Short-term Rental Permit. Please enter the code below. Make sure to check your spam folder.' Below the text is a text input field. Underneath the input field is a red-bordered button labeled 'Resend code'. At the bottom right of the dialog are two buttons: 'Close' and 'Continue'.

If, after attempting all these steps, you are still not receiving an email, please contact us at AR@cityofmissionviejo.org

After you have located your six-character verification code, make sure to enter it into the box exactly as it appears in the email, as it is case-sensitive. If you enter your code and are not able to continue, please try the following:

- Verify that you have typed in your code exactly right, including appropriate capitalization and length
- Make sure you did not take too long to type your code; for your safety, your code will expire after a short while and you will have to send yourself a new one, either using the "Resend Code" button, or by reopening the verification prompt.

If you are still unable to proceed with your code, contact us at AR@cityofmissionviejo.org

Enter Your Taxable Receipts

Determining your taxable receipts

After you have verified your identity, you will be taken to the page on which you can enter your taxable receipts. On this page there is an extensive list of what does and does not constitute taxable income; read it carefully before you continue. In particular, keep in mind:

- If your tenant stayed more than 30 days consecutively, they are considered “non-transient” and their payments are not subject to short-term rental tax. Report any income received from non-transient tenants in the “Allowable Deductions” section of the form.
- You are reporting your total revenue, not your profit – make sure not to deduct the cost of any expenditures, e.g. cleaning costs.

An example of what your taxable receipts would look like with a non-transient tenant:

| | |
|--|----------------------|
| Oct-Dec 2023 | |
| No. days available | <input type="text"/> |
| No. days occupied | <input type="text"/> |
| Total Revenue for Room Rentals, cleaning fees, pet fees etc. | <input type="text"/> |
| Allowable Deductions: Federal government employees and 30+ day rentals | <input type="text"/> |
| Taxable Receipts Oct-Dec 2023 | <input type="text"/> |
| Total Taxable Receipts | \$0.00 |

Entering your taxable receipts

The form you need to use to enter your taxable receipts automatically presents you with the latest taxable month ready to be filled out. If you need to report for additional months, please consult the section titled “Adding Back Taxes” later in this guide.

Once you have entered your details, the website will automatically tally up how much of your income is taxable.

Please confirm the following information and sign below.

| | Payable Taxable Receipts | Tax Due | Penalties | Interest | Total Payment Due |
|--------------|--------------------------|----------|-----------|----------|-------------------|
| Oct-Dec 2023 | | | | | |
| TOT | \$5,600.00 | \$448.00 | \$89.60 | \$8.96 | \$546.56 |
| Total | | \$448.00 | \$89.60 | \$8.96 | \$546.56 |

Electronic Signature

Legal Name of Authorized Signatory Date (MM/DD/YYYY)

I declare, under penalty of perjury, that to the best of my knowledge and belief, the statements herein are true and correct.

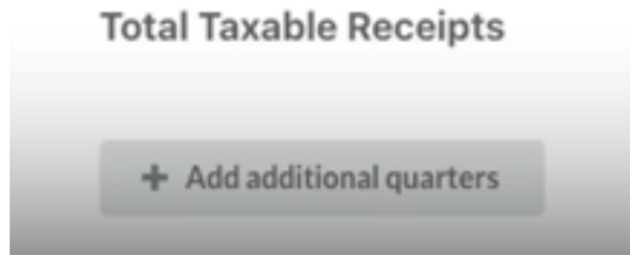
Progress indicators: Email Address (checked), Report Revenue (checked), Confirm and Sign (active), Payment (disabled)

Does Airbnb remit TOT to the City on your behalf?

No, Airbnb does not remit the TOT on your behalf. Please continue to remit your own TOT.

Adding Back Taxes

To report additional taxable months, there is an "Add Additional Quarters" button located below the form for the current taxable period, highlighted below.



Clicking this button will open a window where you can select additional months to report. Click on the year of your intended reporting period, and then click the checkbox next to the appropriate month. For instance, selecting December 2022 would look like this:

Report Additional TOT

Select the periods you want to report TOT, including reporting \$0.00 receipts for that period.

| 2023 | 2022 | 2021 | 2020 |
|-----------------------------------|---------------------------------|--|------|
| <input type="checkbox"/> January | <input type="checkbox"/> May | <input type="checkbox"/> September | |
| <input type="checkbox"/> February | <input type="checkbox"/> June | <input type="checkbox"/> October | |
| <input type="checkbox"/> March | <input type="checkbox"/> July | <input type="checkbox"/> November | |
| <input type="checkbox"/> April | <input type="checkbox"/> August | <input checked="" type="checkbox"/> December | |

Close

Then, simply click "Close" and your intended reporting period will be added to the form. From there, proceed as you would when you are reporting your current taxable receipts.

After you have added all your details to the form, you can move on to the next step by clicking "Continue" at the bottom of the form.

Confirmation and Payment

Confirmation

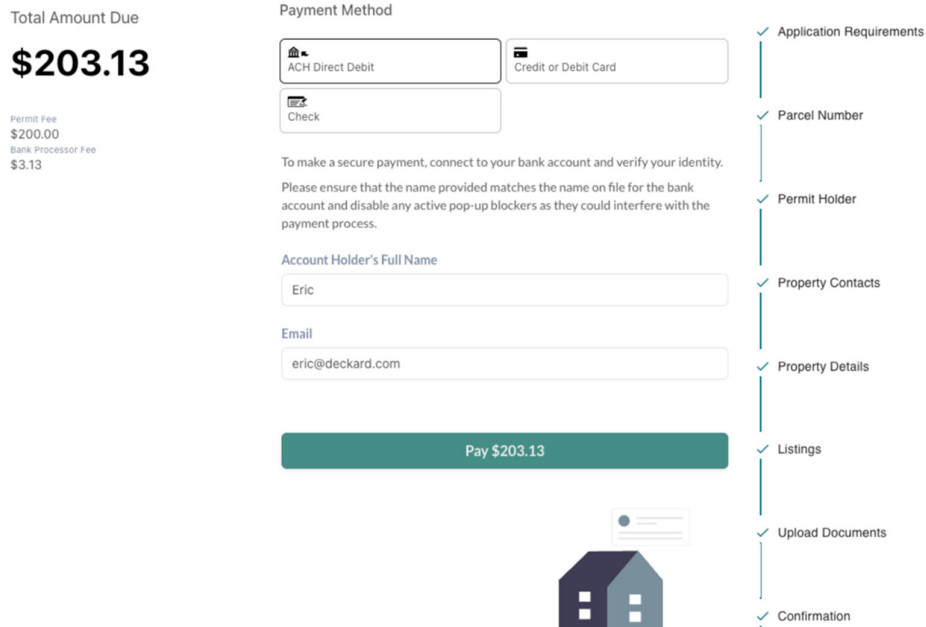
You will now be presented with a statement of the taxes you owe. Please look over this statement carefully to make sure your eligible taxable receipts have been entered correctly.

Once you are sure that your details are correct, type your full name in the box titled "Legal Name of Authorized Signatory", and click the check box beneath it to confirm that to the best of your knowledge the statement is correct. Your signature will be automatically dated by the website.

Once you have completed all these steps, click "Continue" to move on to payment.

Payment

There are currently three payment methods available for you to choose from; you may either pay directly from your bank account, pay via a credit or debit card or pay-by-check. Pay by credit card and bank both incur a minor processing fee, which you can see in your invoiced total on the left-hand side of the screen. Pay by check does not have processing fees associated but does run the risk of late fees if the check is not received and processed within a timely manner.



The screenshot shows a payment interface with the following elements:

- Total Amount Due:** \$203.13. Breakdown: Permit Fee \$200.00, Bank Processor Fee \$3.13.
- Payment Method:** Three options: ACH Direct Debit (selected), Credit or Debit Card, and Check.
- Instructions:** "To make a secure payment, connect to your bank account and verify your identity. Please ensure that the name provided matches the name on file for the bank account and disable any active pop-up blockers as they could interfere with the payment process."
- Form Fields:** "Account Holder's Full Name" (filled with "Eric") and "Email" (filled with "eric@deckard.com").
- Payment Button:** "Pay \$203.13".
- Progress Tracker:** A vertical list of steps on the right side, all marked with a checkmark: Application Requirements, Parcel Number, Permit Holder, Property Contacts, Property Details, Listings, Upload Documents, and Confirmation.
- Icon:** A house icon with a document overlay at the bottom center.

Via your bank account

To pay directly via your bank account, select the button labelled "Bank Account." Your relevant details should be filled out automatically. If these details are incorrect, you can change them now.

Once you are satisfied your details are correct, click the payment button below the form. This button will open a new window where you can connect the appropriate account. If you are comfortable with continuing on to pay directly via your bank account, click "Agree," and you will then be able to select your bank from the list presented. Click the appropriate bank, then click the account you wish to pay with from the list, and then click "Link Account."

If your account is not listed, make sure you have entered your details correctly, including selecting the correct institution. If your details are correct and your account is still not visible, contact your bank.

Once you have successfully linked your account, click "Done" to return to the Payment page. From there, you can click the payment button at the bottom of the form to finalize your transaction.

Via your credit or debit card

To pay via your credit or debit card, select the button labelled "Credit or Debit Card." You may then enter the relevant card information, and click the payment button at the bottom of the form to finalize your transaction.

If you cannot finalize your transaction, double-check that you have entered all your card details correctly. If you are sure your details are correct, contact your bank.

Via Pay-by-Check

To pay via check, select the button labelled "check." You will be prompted to confirm pay by check selection. Once this has been confirmed, you will receive a thank you message along with the details of what needs to be placed on your check.

Thank you!

Thank you for submitting your TOT payment. Your actions today allow Short-Term Rentals to be an attractive choice for City of Mission Viejo, CA visitors, while maintaining the residential character of our neighborhoods.

Check Details

- Please make the check out to **City of Mission Viejo, Attention: Treasury**.
- Your unique code is **VHFMBH**, please ensure this is written on the front of your check.
- Please ensure the exact amount of **\$177.60** is written in the check.
- Please mail all checks to **City of Mission Viejo, 200 Civic Center, Mission Viejo, CA 92691**.

For any questions or issues please contact us at AR@cityofmissionviejo.org



Completed!

You should now be finished paying your short-term rental tax. Keep a note of your confirmation number, in case we need to contact you about it later. Thank you for submitting your short-term rental tax payment!