

Council Members

Renee Castiglione, Mayor
Barry Kaufman, Vice Mayor
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Wendel Sauer



Town Manager
Tim H. Holloman

Town Attorney
Stacy C. Eggers IV

RESOLUTION No. 2018-02

**A RESOLUTION OF THE TOWN OF BEECH MOUNTAIN TO REQUIRE
REGISTRATION OF PROPERTIES ENGAGED IN SHORT TERM
RESIDENTIAL RENTALS**

WHEREAS, the Town of Beech Mountain is a municipal corporation established pursuant to the laws of the State of North Carolina; and

WHEREAS, the State of North Carolina has granted the Town of Beech Mountain the authority to levy and collect occupancy tax upon short term residential rental properties; and

WHEREAS, to Session Law 2001-434 allows the Town of Beech Mountain to require owners and managers of short term rental properties to register with the Town for the purposes of promoting occupancy tax collection; and

WHEREAS, short term rentals are defined as residential rentals of less than twelve months; and

WHEREAS, the registration of short term rentals with the Town of Beech Mountain will aid in the preservation of public safety by Town law enforcement and emergency management personnel; and

WHEREAS, registration of short term rentals will aid in the collection of occupancy taxes as authorized by the North Carolina General Assembly; and

WHEREAS, the registration of short term rentals will promote tourism and enable the Tourism Development Authority to support property owners and managers engaged in short term residential rentals.

NOW THEREFORE, be it resolved by the Town Council of the Town of Beech Mountain, that Chapter 31: Tax and Finance, of the Town of Beech Mountain Code of Ordinances is hereby amended to include the following:

SECTION I:

CHAPTER 31: TAX AND FINANCE

Occupancy Tax Registration Regulations

§31.10 Definitions

Short Term Rental – The rental of any room, lodging, or similar accommodation for a period of less than twelve consecutive months.

Occupancy Tax – The tax levied by the Town of Beech Mountain pursuant to North Carolina Session Law 2001-434, and such other acts related thereto as the North Carolina General Assembly may enact.

§31.11 Registration Required

All persons, firms, owners, and property managers shall be required to register Short Term Rental Property with the Town of Beech Mountain Tax Administrator. The Town of Beech Mountain shall provide forms which shall be completed in full and shall include the name and address of the property owner, the physical address of the property, the name and address of the property manager (if any), federal tax identification number, and such other information as deemed appropriate by the Town of Beech Mountain Tax Administrator.

§31.12 Information Not a Public Record

As provided by N.C. Gen. Stat. §160A-208.1, information provided by property owners and managers pursuant to this Section shall not be considered public records.

§31.13 Collection

Every property owner or operator of a business subject to the Occupancy Tax shall be responsible for the collection of the tax in accordance with Chapter 105 of the North Carolina General Statutes.

§31.13 Penalty

Any person who fails or refuses to register Short Term Rental property with the Beech Mountain Tax Administrator shall pay a penalty of \$10.00 for each day's omission. In addition to this penalty, all such applicable penalties and remedies as set forth in Chapter 105 of the North Carolina General Statutes and §11.01 of the Town of Beech Mountain Code of Ordinances shall apply.

SECTION II. CODIFICATION. The provisions of Section I of this Ordinance shall be published as appropriate in the Town of Beech Mountain Code of Ordinances as soon as practicable.

SECTION III. SEVERABILITY CLAUSE. If any section, part or provision of this Ordinance is declared unconstitutional or invalid by a court of competent jurisdiction, then it is expressly provided and it is the intention of the Town Council in passing this Ordinance that its parts shall be severable and all other parts of the Ordinance shall not be affected thereby and they shall remain in full force and effect.

SECTION IV. PUBLICATION AND EFFECTIVE DATE. This Ordinance shall take effect immediately upon its passage and publication according to law. READ, CONSIDERED, PASSED AND APPROVED at a regular meeting of the Town Council of Beech Mountain, North Carolina, at which a quorum was present and which was held on the _____ day of _____, 2018.

Adopted this the _____ day of _____, 2018.

Renee D. Castiglione, Mayor

Attest:

_____(SEAL)
Jennifer L. Broderick, MMC