



City of Camarillo

601 Carmen Drive • P.O. Box 37 • Camarillo, CA 93011-0037

Department of Finance
Business Tax Division
(805) 388-5330

TOT REPORTING INSTRUCTIONS

Please complete the monthly report for Transient Occupancy Taxes (TOT) and return it with your check, **payable to the City of Camarillo** and mail to one of the following addresses:

Post Office:

City of Camarillo-Business Tax Division
Attention: Vanessa Hothan
P.O. Box 37
Camarillo, CA 93011-0037

UPS, Priority or Express Mail:

City of Camarillo-Business Tax Division
Attention: Vanessa Hothan
601 Carmen Drive
Camarillo, CA 93010

Reporting and Remitting Payment

On or before the fifteenth day of the month at 5 p.m. following the close of each calendar month, each operator shall file a return with the tax administrator, on forms provided by the tax administrator, stating the total rent and the amount of tax due for the preceding month. Payments are posted the same day as received; postmarks are not accepted. At the time the report is filed, the full amount of the tax due shall be remitted to the tax administrator. The City assumes no responsibility for payments or reports lost in transit.

Taxes are deemed paid upon the tax administrator receiving a monthly report, tax payment, and if applicable, claim exemption forms. The originals, not copies, of signed exemption claim forms must be returned with the operator's report, **along with a calculator tape or guest report or spreadsheet to support the reports calculations.** Rejected claims are subject to penalties, interest, and service charges.

Service Charges

Claims for exemptions shall be made on forms provided for that purpose by the tax administrator. All information required on the form shall be completed by the person who claims to be exempt from payment of the tax. Each operator is obligated to review each claim to ensure that it is fully completed. When an operator submits to the tax administrator a claim of exemption which is either not timely filed or is incomplete, the tax administrator shall reject such claim of exemption.

When a claim of exemption is rejected, **the hotel operator shall pay to the city a service charge of forty seven dollars (\$47.00) for each claim of exemption which is rejected** by the tax administrator as incomplete or unacceptable.

Penalties and Interest

Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty in an amount equal 10% of the amount of the tax due, per month, in addition to the amount of the tax, until the tax is paid in full, or the total penalty equals one hundred percent of the tax due.

Penalties imposed upon a tax levied shall be deemed for the purposes of collection merged in the tax to which it relates and the full amount thereof shall be due, payable and subject to collection.

Interest equal to 1% per month on the full amount of taxes and penalties are calculated from the first day immediately following the due date to the date of payment shall be added to the tax.

Change of Ownership, Contact Person, or Addresses

Any change of ownership, contact persons or addresses must be immediately reported to the City. If a business is sold or suspended, a TOT report must be filed with the City, TOT taxes paid, along with a written closing statement for the business.

Exemptions

Exemptions are available to any member of the Federal Armed Forces, California National Guard, and Federal Government Employee, traveling on official business. A copy of orders or official travel authorization papers must be submitted to the City along with the exemption claim form. Please refer to the Tax Exemption Chart.

Guests who stay for 31 days or more are not considered transient guests. Future guests may enter into a written agreement indicating that they intend to stay for more than 30 days and will be exempt from the tax as long as the stay meets the 31 day requirement. Please refer to the Tax Exemption Chart.