

# Attachment 4

## Short-Term Rental Ordinance Matrix-April 2021

City	Primary Residence Allowed	Non-Primary Residence Allowed	Which Taxes Required	Tax Collected: By municipality or listing agency	License Required	Neighbor Notification	Concentration Limit	Zoning Limitations	Fees
Aspen	Yes	Yes, but Deed Restricted affordable/employee units are prohibited in being used as STRs	Sales (2.4%) Lodging (2.0%) + state and county	The property owner is the liable party for the tax. Any property management company or other intermediary can pay the tax on behalf of the owner.	Yes, a short-term vacation rental permit is required to acknowledge safety requirements and other responsibilities of the property. An annually renewable Business License also required.	No	No	No	Annual business license fee of \$150. Vacatoin Rental Permit is free.
Avon	yes	yes	4% sales tax, 4% accommodation tax	yes	yes, non-transferrable	no	no	Short Term Overlay Districts - primarily town core	Annual Business License fee is \$75.
Basalt	yes	May only be rented on a short-term basis with the primary residence	4% Lodging + 8.2 % sales (Eagle County) and 9.3 % sales (Pitkin County) yes	Muniipality by BCRC	yes, annually renewable	no	no on single-family, max. of 6 short-term rental allowed in multi-family buildings	no	\$35 annually, plus a \$150 safety inspection charge on initial license
Beaver Creek Resort Co.	no	yes	yes	yes	yes, annual Business License	no	no	no	\$200 annually
Blue River	yes	yes	2.5% Town Sales tax 3.4% Lodging Tax	Municipality	yes, non-transferrable	no	No	no	\$200 first time; \$150 annually
Breckenridge	yes	yes	2.5% Sales Tax, 3.4% Accommodation Tax	Municipality and online platforms	yes, non-transferrable	no	no	none- unless deed restricted workforce housing, then prohibited	BOLT: \$75 - \$175 annually/Admin Fee: \$25-\$150 annually
Crested Butte	Yes	Yes	4.5% Lodging Sales Tax & 5% Vacation Rental Excise Tax The excise tax collected is used to fund affordable housing projects.	The Property owner or authorized agent is responsible for collecting and remitting taxes through the Town's on-line licensing and sales tax software program.	Vacation Rental License & Town of Crested Butte Business License are both required	Yes, 100ft radius	No. The number of unlimited vacation rental licenses is limited to 30% of the total number of freemarket residential units in town located in the permitted zone districts. Currently 213 unlimited vacation rental licenses can be issued.	Yes. Restricted to permitted zones. Not allowed in deed restricted housing or accessory dwelling units that are required to be long term rentals.	Unlimited Vacation Rental License fee:\$750/year. Primary Residence License fee: \$200/year with a maximum of 60 nights of rental per year
Denver	yes	no	lodging tax: 10.75% occupational privilege tax: \$4/month business personal property tax and/or sales tax if applicable	AirBnB collects for their listings. Taxes remitted directly to the City in other cases.	yes, lodger's tax id license and non-transferrable business license required	no	no	Yes. Allowed wherever residential uses are permitted, but additional limitations apply. See sections 11.7.1, 11.8.10, and 11.12.7.7 of the Denver Zoning Code.	Lodger's Tax License - \$50 biannually Business License application fee - \$25 upon application Business License - \$25 annually
Dillon	Yes	Yes	yes	State collected sales tax but lodging tax remitted to Town	yes, renew annually	no	no	no	\$50 annually

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Durango	yes	yes	3.5% City sales tax and a 2% lodger's tax	AirBnB collects for their listings. Taxes remitted directly to the City by owner/manager in other cases.	yes, non-transferrable	yes, 300 foot radius	Yes. Limits are included by zone, block face, or by development depending on the location.	Yes. Permitted in 2 of 6 single-family zones and in all 3 mixed use zones. Recent code amendments have eliminated the use from multifamily zones.	\$750 first time and annual business license fees of approx. \$100
Estes Park	no	yes	state, county, town and lodging sales & lodging	Taxes collected by the State and remitted to do not self collect Municipality	yes registration	yes	no	yes, a limit on the number of residentially zoned properties. No limit on commercially zoned properties.	\$200 base fee plus \$50 per bedroom for properties inside Town limits \$150
Fraser	yes	yes	yes	yes	yes	no	no	no	\$125 STR License application fee
Frisco	yes	yes	yes	yes	yes	no	none	no	
Glenwood Springs	yes	yes	3.7% sales & 2.5% lodging	Air BnB/VRBO collecting the taxes thru state system. STR owners must report this information to City.	Yes, 2 types available Short Term Rental (STR) and Accessory Tourist Rental (ATR)	STR - yes all neighbors within 250 feet. ATR - no	250' distance between STR permit, citywide cap	No unless prohibited by PUD	STR new \$500, renew \$300 ATR new \$300, renew \$150
Grand Lake	yes	yes	yes	Listing Agency	yes, renewable annually	yes	no	no	\$600 Annually
Mt. Crested Butte	Yes	Yes	County, state and Town sales tax, plus 4% local marketing district tax and 2.0% occupational tax	Municipality	yes, Short Term Rental License and Pillow Tax License	No	No	No	\$200, plus pillow tax - \$10 per person the unit sleeps
Salida	yes	yes	Occupational Lodging tax, \$3.66/night.	Municipality	yes, non-transferrable	no	Capped at 75 and 1 per block in the Residential/Industrial areas	Capped at 75 in Residential/Industrial. No cap for Commercial District	\$470 New Residential/Industrial License, \$270 for New Commercial License, \$270 after first year for both types
Silverthorne	yes	yes	2% sales & 2% lodging tax. Annual STR license.	Owners are responsible for collection/remittance of taxes. VCA with Airbnb & Vrbo  Sales & lodging tax due monthly to the Town of Silverthorne	Yes. Non-transferable, renews annually on Dec. 1.	Only in case of duplex	No.	No.	Tiered fee: Studio \$100, 1 BR \$150, 2BR \$200, 3BR \$250 4BR+ \$300
Snowmass Village	Yes	Yes	3.5% sales tax and a 2.4% lodging tax	AirBnB and VRBO collect for their listings. Taxes remitted directly to the City in other cases.	yes, non-transferrable	No	No	No	No

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Steamboat Springs	yes	yes	Yes (Sales & Lodging)	AirBnB and VRBO collect for their listings. Taxes remitted directly to the City in other cases.	Sales Tax License Required; VHR permit required for single family homes and duplexes in most zone districts	yes for VHR permits	no	no	\$50 Sales Tax Fee (one time); \$500 VHR permit fee, \$75 annual renewal fee
Telluride	yes	yes	4.5% Town Sales Tax 2.5% Town Affordable Housing Excise Tax 2.5% (collected from Yes sales/lodging)	Prop. Owner or representative / booking agency remits taxes	yes	no	no	yes, restrictions in residential zone	\$165 base fee plus \$22 per bedroom
Vail	Yes	Yes	Yes sales/lodging	Airbnb/VRBO/Property Manager collects for their listings. Taxes remitted directly to the town in other cases.	yes Effective 3/1/19 STR Registration required per unit.	Yes, for Duplex neighbor only; proof of notification required	No	No	tiered fee structure-- \$150 per unit for unmanaged properties, \$10 per unit for managed units, \$5 per unit for condotel managed units (24x7 front desk)
Winter Park	yes	yes	yes	Municipality	yes, non-transferrable	no	no	no	Annual business license fee of \$60

## Counties

Eagle County	No county-wide restriction; short-term rentals not allowed in price-capped deed-restricted units	No county wide restriction	If assessors's office is aware a unit is a rental, it is taxed as such		No, counties can not initiate business licenses	No county wide restriction	No county wide restriction	No county wide restriction	none
Summit County	yes	yes	All short term property rentals (less than 30 days) are subject to the sales tax, mass transit and affordable housing tax. A sales tax license is obtained from the State because the State of Colorado Department of Revenue collects these taxes. Personal property tax is also collected by the County Assessor on residential rental furnishings.	Sales tax is collected through the State; Personal property tax on short term rental properties is assessed and collected by the County Assessor's office.	A short-term vacation rental permit is required through the County Planning Department as no business licenses were authorized by the State in unincorporated areas, so the use is regulated through a land use permit. REcent legislative changes now allow STR business licenses and Summit County is reviewing a change to or the addition of a license.  A sales tax license is required through the State of Colorado.  A personal property tax declaration form must be submitted to the County Assessor.	Notice is sent to neighbors only in cases where changes are proposed to the exterior of the property or building.	no	Zoning regulations are included in Section 3821 of the Summit County Land Use and Development Code, and include requirements for permitting, responsible agent, health & safety standards, parking, trash, noise, pets, signage, advertising, and complaints and enforcement. Not permitted in deed restricted workforce housing units, and in certain PUDs that expressly prohibit the use.	Initial permit - \$150; Annual renewal - \$75 Administrative Conditional Use Permit (CUP) required for higher occupancy and parking requests Initial CUP fee - \$350 (this is the full fee charged; not charged both the STR permit fee and the CUP fee); Annual CUP renewal - \$75

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<b>Out-of-state Agencies</b>									
Park City, UT	yes	yes	Summit County TRT 3.00; Outdoor Rec TRT.32; Park City TRT1.00; Park City Sales Tax 1.00;Summit County Sales.25; Utah Sales4.85; Summit Cty. Transpo.30;Mass Transit.25;Resort Comm. Tax 1.60. Total 12.57	state and AirBnB	yes, non-transferrable, annual business license	yes, in cases of duplexes or if shared common areas/hallways exist between or within a building	no	yes, only allowed in certain zones or with CUP's in certain zones	\$149.00 Admin Fee, \$28.74 per bedroom fee, \$17.00 Yearly renewal admin fee plus \$28.74/bedroom
Jackson, WY	yes	yes	yes	Collected by state and by AirBnB	yes, a permit	Yes, to neighbors within 300 ft.	no	yes, only allowed within the Lodging Overlay District or the Snow King Resort District	yes, \$100 for each residential short-term unit being permitted
Ketchum, ID	yes	yes	yes	As of Jan '18 tax collected by listing agency and remitted to City	yes, business license	no	no	No, State Legislature pre-empted local control of STR's	no
Moab, UT	no	no	yes	County and Airbnb	Yes, for each property owner	no	no	yes, only allowed in certain commercial zones	Business license fee - \$45 plus \$4 per room
Whistler, BC	no	Depends on zoning.	Provincial Sales Tax: 8% of listing price including any cleaning fees for reservations 26 nights and shorter in the Province of BC. Municipal and Regional District Tax: 2-3% of the listing price including any cleaning fees for reservations 26 nights and shorter in the Province of British Columbia	Province and "Airbnb"	yes	no	no	Only allowed in "tourist accommodation" zoned properties.	Business license fee

City	Occupancy Requirement	Require a "local responsible party" to take complaints?	Mandatory response time for the responsible party to address the complaint?	Utilize a 24 hour call center for complaints?	Compliance Efforts? (Compliance monitoring company, municipal staff, software, other)	Weblink to STR ordinance/regulations	Number of listings (Approx.)	Other
Aspen	No	Yes	Yes - local representative is to be "on call" per the municipal code.	No	MuniRevs, Staff - Finance and Community Development Departments	<a href="https://library.municode.com/co/aspen/code/s/municipal_code?nodeId=TIT26LAUSRE_PTS_00SURE_CH26.575MISURE_S26.575.220VARE">https://library.municode.com/co/aspen/code/s/municipal_code?nodeId=TIT26LAUSRE_PTS_00SURE_CH26.575MISURE_S26.575.220VARE</a> <a href="https://www.cityofaspen.com/1331/Lodging-Tax-Vacation-Rentals">https://www.cityofaspen.com/1331/Lodging-Tax-Vacation-Rentals</a>	1300 (750 active, 550 inactive)	
Avon	none	No	No	No	MuniRevs	<a href="http://www.avon.org/str">http://www.avon.org/str</a>	295	
Basalt	none							Not permitted in employee housing units, Requires local representative
Beaver Creek	no	Yes	30 days	No	We are utilizing Host Compliance to find owners renting on their own who have not paid appropriate tax/assessment		1200	BCRC collects 5.35% Civic Assessment and .0096% Lodging Assessment for all STR
Blue River	2 people per bedroom plus two. No Bedroom and septic/sewer verification required	No	No	No	No	<a href="https://townofblueriver.colorado.gov/lo-dging/short-term-rentals">https://townofblueriver.colorado.gov/lo-dging/short-term-rentals</a>	145	Posting requirements at rentals and self-certification required.
Breckenridge	Yes. Limited to 2 people per bedroom plus 4 for the entire property	Yes	60 minutes	Yes, LodgingRevs 970-423-5334	Yes, LodgingRevs	<a href="http://www.townofbreckenridge.com/shortterm">www.townofbreckenridge.com/shortterm</a>	3838	All properties - Special Conditions of License/BOLT License -Location Card posting requirement/Advertisement Requirements
Crested Butte	2 people per bedroom plus an additional 2 people for the unit with a maximum occupancy of 10 people. Occupancy over 10 people requires an additional parking space be provided on site for every four additional people or part thereof.	Yes	1 Hour	No. Complaints can be lodged via phone or email to the Vacation Rental Inspector at Town Hall	Short Term Rental Helper generates a monthly list of non compliant properties based on our list of licensed properties.	<a href="https://www.crestedbutte-co.gov/index.asp?SEC=0DA56E89-36E1-4A3A-8001-5F16483DEFCD&amp;Type=B_BASIC">https://www.crestedbutte-co.gov/index.asp?SEC=0DA56E89-36E1-4A3A-8001-5F16483DEFCD&amp;Type=B_BASIC</a>	209 unlimited licences. 17 primary residence licenses	Site safety inspection and on-site parking verification required.
Denver	No maximum number of guests per night. No simultaneous rental to more than one party under separate contracts.	Yes. LRP must be in City and County of Denver during the entire length of the STR period, must have access to the licensed premises, and must be authorized to make decisions regarding the licensed premises.	No	Yes. Complaints may be filed at any time by calling 311; however, response will likely only come during business hours (except for emergency situations)	Host Compliance, 1 full-time Compliance Manager, 4 employees who assist with STR compliance matters part time, STR Advisory Committee to guide policy changes	STR Business Licensing Homepage	3773 active listings, 2556 active licenses	
Dillon	no	yes	no	yes	yes, STR Helper	<a href="https://www.townofdillon.com/business-resources/dillon-short-term-rental-str">https://www.townofdillon.com/business-resources/dillon-short-term-rental-str</a>	113	requires license number in ads, must submit parking and trash/recycling plans

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Durango	Determined by parking or # of bedrooms at the property.	Yes	No	No	LodgingRevs	<a href="http://online.encodeplus.com/regs/durango-co/doc-viewer.aspx#secid-273">http://online.encodeplus.com/regs/durango-co/doc-viewer.aspx#secid-273</a>	125 permitted short term rentals	Updated regulations adopted in December 2020 which further restrict this use based on zoning. For existing and new mixed use developments, language that specifically allows STRs and caps the total number of units allowed for this use must be included in a prior land use approval.
Estes Park	2 per bedroom, plus 2 up to 8 total	Yes	30 Minutes (School District boundary)	Yes	LodgingRevs	<a href="http://www.estes.org/businesslicensing">www.estes.org/businesslicensing</a>	322 residential and 152 commercially	New regulations were adopted December 2016 and modified in March 2017. Additional modifications
Fraser	no	yes	one hour				120	Program implementation late 2017
Frisco	2/BR plus 4, with option to apply for more upon inspection	No, "responsible agent" 24/7 with no local requirement	No	Not yet, but coming summer of 2019	STR Helper	Updated materials should be available by 4/1/19	900	New ordinance passed 1/8/19; New annual STR license term of 5/1-4/30; First STR license issued 5/1/2019
Glenwood Springs	STR based on inspection ATR is one bedroom, 2 guests	Yes, residing within 30 miles/minutes	No	No	Staff	<a href="https://www.ci.glenwood-springs.co.us/333/Vacation-Rentals">https://www.ci.glenwood-springs.co.us/333/Vacation-Rentals</a>	104 active permits, approximately 90 active listings	It is a condition for renewal that owners show they remitted lodging tax – showing they are actually utilizing the permits.
Grand Lake	none	yes	15 min	no	STR Helper		600	
Mt. Crested Butte	No	Yes	Yes	Yes	Host Compliance	<a href="https://mtcrestedbuttecolorado.us/vertical/sites/%7B36467D9E-CDA6-4739-95F2-EF9DEBC7DA37%7D/uploads/Ordinance_0_Series_2010.pdf">https://mtcrestedbuttecolorado.us/vertical/sites/%7B36467D9E-CDA6-4739-95F2-EF9DEBC7DA37%7D/uploads/Ordinance_0_Series_2010.pdf</a>	200	
Salida, CO	None	Require local management	no	no	LodgingRevs	<a href="https://library.municode.com/co/salida/codes/code_of_ordinances?nodeId=CH6BULIRE_ARTVISHRMBULI">https://library.municode.com/co/salida/codes/code_of_ordinances?nodeId=CH6BULIRE_ARTVISHRMBULI</a>	200	
Silverthorne	Max advertised occupancy = 2/Bedroom + 2	Yes	7am -11pm (60 minutes) 11pm -7am (30 minutes)	Yes	Yes. LodgingRevs	<a href="https://www.silverthorne.org/town-services/finance-administrative-services/business-liquor-licenses">https://www.silverthorne.org/town-services/finance-administrative-services/business-liquor-licenses</a>	100	STR license is required to be posted in online ads.  Good Neighbor Guidelines must be posted prominently in rental property.  STR license is required to be visibly displayed in rental property (address, license #, property owner name & contact info for responsible agent).  STR prohibited in deed restricted & workforce housing units.
Snowmass Village	Yes, under the building code	no	no	no	no		800 units. This does not include hotel rooms	Not permitted in employee housing units without prior approval.

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Steamboat Springs	1 per 200 sf; max 16	no	no	no	no	CDC Section 302.E.4 ( <a href="http://steamboatsprings.net/246/Community-Development-Code">http://steamboatsprings.net/246/Community-Development-Code</a> )	171 active permits. Approx 2386 listings in area.	We only require a VHR permit for single family and duplex units OUTSIDE of the resort area (RR and G) zone districts. Multiple family units and all units in RR and G are allowed by right.
Telluride	none	yes	no	no	yes	<a href="https://www.telluride-co.gov/DocumentCenter/View/260/short-term-rental-regs">https://www.telluride-co.gov/DocumentCenter/View/260/short-term-rental-regs</a>	723	Restrictions in Residential Zone : no more than 3 rentals per year, w aggregate not to exceed 29 days; implemented in 2011
Vail	Two per bedroom, plus two.	Yes - Local contact within 60 minute distance required; Evidenced by copy of driver's license	60 min response time unless between 11pm and 7am, then 30 minute response time	Yes	LODGINGRevs, one full-time municipal employee monitors listings, registrations and complaints	<a href="https://www.vailgov.com/short-term-rentals">https://www.vailgov.com/short-term-rentals</a>	2500	Notorized affidavit required as part of the application for acknowledgement of life safety, noise, trash and parking regulations
Winter Park	none	no	no	no	LodgingRevs	no	349	We require a business license. We have contracted with LodgingRev's that tracks various sites for rentals that have not obtained a business license. The Town does not have other limits or restrictions for short term rentals excluding any regular zoning restrictions.

## Counties

Eagle County	Eagle County Land use codes state no more than one person per every 300 square feet; this limit is not enforced							No county wide restriction
Summit County	2 persons per bedroom plus 4 additional occupants, or 1 person per 200 square feet of living area, whichever allows for a greater occupancy. Max occupancy 19; can apply for a CUP to request 20 or more occupants.  Condominium buildings with interior egress corridors less than 44 inches wide and without a sprinkler system are further limited to 2 persons per bedroom plus 2 additional occupants, or 1 person per 200 square feet of living area, whichever allows for a greater occupancy.	Responsible agent required. Local residency not required for the agent.  Responsible agent must be available 24 hours per day, 7 days per week, and must respond to complaints within 1 hour.	yes, required to respond within 1 hour	yes, Host Compliance 24-hour call center is utilized	yes, Host Compliance and Planning Dept staff	<a href="http://www.SummitCountyCO.gov/STR">www.SummitCountyCO.gov/STR</a>	as of 3-24-21: 3,767 active permits; 6,282 active registered listings. Note 450 new STR permit applications under review.	County STR regulations were adopted 12/18/18; Currently contracted with Host Compliance for permitting system and complaint management system

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<b><u>Out-of-state Agencies</u></b>								
Park City, UT	Yes, 75 sq. ft per bedroom, at least 50sq ft of floor space per occupant (if more than 1)	yes	no	no	monitoring with 3rd party that verifies internet listings	<a href="http://www.parkcity.org/MunicipalCode">www.parkcity.org/MunicipalCode</a>	3500 listings. 2000 licensed	Site visit and safety inspection prior to application
Jackson, WY	Limited to less than one calendar month	no	no	yes	Host Compliance	yes	164	
Ketchum, ID	Max 30 days/guest							no
Moab, UT	no	no	no	no	no	<a href="https://moab.municipal.codes/Code/5.67.010">https://moab.municipal.codes/Code/5.67.010</a>		Not permitted in any residential zones. Only permitted in certain commercial zones. Building, fire, health and zoning inspections required for short-term rentals permitted in commercial zones.
Whistler, BC	no	no	no	no	Municipal staff, software, bylaw enforcement	<a href="https://www.whistler.ca/sites/default/files/2019/Nov/bylaws/original/23992/2142_tourist_accommodation_business_regulation_bylaw_no._2142.pdf">https://www.whistler.ca/sites/default/files/2019/Nov/bylaws/original/23992/2142_tourist_accommodation_business_regulation_bylaw_no._2142.pdf</a>	1000+	