



**Town of Gordonsville, Virginia**

**Town Zoning Administrator**

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Gordonsville, Virginia 22942  
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**REGISTRY FOR THOSE OFFERING SHORT TERM RENTALS  
WITHIN THE TOWN OF GORDONSVILLE**

Pursuant to Town of Gordonsville Code, Chapter 17, Section 17-90, 17-91, 17-92 and 17-93, all entities within the Town of Gordonsville who offer to rent or rent lodgings for compensation for stays of fewer than thirty (30) consecutive days, unless exempt, must register with the Town’s Zoning Administrator. After the initial registration, entities must renew their registration annually by January 1<sup>st</sup> of each year. A Town business license issued by the Treasurer’s office, and renewed annually, is also required.

*Short-term rental of property in Gordonsville is also subject to [Hotel, Room and Space Transient Rental Tax](#), which is 4% of gross receipts and is paid **monthly** to the Town. This tax is paid by filing a [Transient Occupancy Tax Monthly Return](#) with the Town Treasurer by the 20<sup>th</sup> of the month for which the **monthly** tax is due. Make check payable to **Town of Gordonsville** and mail with completed return to P.O. Box 276, Gordonsville, VA 22942. If you have questions about this tax, please contact the Treasurer’s Office at 540-832-2233.*

**REGISTRATION FEE: \$35.00 (cash or check only)**

This registration is: New \_\_\_\_\_ Renewal \_\_\_\_\_ (due by January 1<sup>st</sup>)

Name of Legal Owner of Property rented or offered for rent: \_\_\_\_\_

Residence address of Owner: \_\_\_\_\_

Owner: (tel.) \_\_\_\_\_ (email) \_\_\_\_\_

Name of Operator (if different from owner): \_\_\_\_\_

Residence address of operator: \_\_\_\_\_

Contact: (tel.) \_\_\_\_\_ (email) \_\_\_\_\_

Physical address of all lodgings being offered within the Town:  
\_\_\_\_\_  
\_\_\_\_\_

*Providing the following information is optional:*

- (1) Do you have liability insurance for personal or property damage to guests? ( ) Y or ( ) N
- (2) Will the owner and/or operator be present on the premises during guest stay? ( ) Y or ( ) N
- (3) Will you abide by all health and safety regulations applicable to the property? ( ) Y or ( ) N

*These answers are true to the best of my knowledge and belief:*

Submitted by: \_\_\_\_\_ (Signature and title)

Date submitted: \_\_\_\_\_

\*\*\*\*\*

**Office use below:**

Approved as complete by: \_\_\_\_\_ (Town Zoning Administrator)

Date approved as complete: \_\_\_\_\_

## Chapter 17

### Article V. Short-term Rental of Property

#### Section 17-90. Definitions

As used in this section:

"Operator" means the proprietor of any dwelling, lodging, or sleeping accommodations offered as a short-term rental, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other possessory capacity.

"Short-term rental" means the provision of a room or space that is suitable or intended for occupancy for dwelling, sleeping, or lodging purposes, for a period of fewer than 30 consecutive days, in exchange for a charge for the occupancy.

#### Section 17-91. Requirement to Register

1. The Town hereby establishes a short-term rental registry and requires operators within the Town to register annually by January 1. The registration shall be ministerial in nature and shall require the operator to provide the complete name of the operator and the address of each property in the Town offered for short-term rental by the operator.
2. There shall be a fee of \$35 for each such registration.
3. This section shall not apply if the person is (i) licensed by the Real Estate Board or is a property owner who is represented by a real estate licensee; (ii) registered pursuant to the Virginia Real Estate Time-Share Act (Virginia Code § 55-360 et seq.); (iii) licensed or registered with the Department of Health, related to the provision of room or space for lodging; or (iv) licensed or registered with the Town, related to the rental or management of real property, including licensed real estate professionals, hotels, motels, campgrounds, and bed and breakfast establishments.

#### Section 17-92. Penalties

1. There shall be a 30-day written notice given prior to penalty of \$250 per violation imposed for an operator required to register who offers for short-term rental a property that is not registered with the Town. Unless and until an operator pays the penalty and registers such property, the operator may not continue to offer such property for short-term rental.
2. Upon the fourth (4<sup>th</sup>) violation of this registry ordinance as it relates to a specific property, an operator shall be prohibited from registering and offering such property for short-term rental.
3. An operator required to register herein shall be prohibited from offering a specific property for short-term rental in the Town upon the fourth (4<sup>th</sup>) violation of applicable state and local laws, ordinances, and regulations, as they relate to the short-term rental (i.e. – zoning, health, parking, noise, building code, etc.).

#### Section 17-93. Regulation of Short-term Rental of property.

Except as provided in this section, nothing herein shall be construed to prohibit, limit, or otherwise supersede existing Town authority to regulate the short-term rental of property through general land use and zoning authority. Nothing in this section shall be construed to supersede or limit contracts or agreements between or among individuals or private entities related to the use of real property, including recorded declarations and covenants, the provisions of condominium instruments of a condominium created pursuant to the Condominium Act (Virginia Code § 55-79.39 et seq.), the declaration of a common interest community as defined in Virginia Code § 55-528, the cooperative instruments of a cooperative created pursuant to the Virginia Real Estate Cooperative Act (Virginia Code § 55-424 et seq.), or any declaration of a property owners association created pursuant to the Property Owners Association Act (Virginia Code § 55-508 et seq.)

State Law Reference: § 15.2-983. Creation of registry for short-term rental of property.

## **ARTICLE XII. - HOTEL, ROOM AND SPACE TRANSIENT RENTAL TAX**

### **Sec. 9-270. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Hotel* means any public or private apartment, bed and breakfast, boarding house, hostelry, hotel, inn, motel, rooming house, tourist home or house, or other lodging place offering one or more guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days within the town, and the owner and operator thereof, who, for compensation, furnishes lodging to any transient.

*Room or space rental* means the total charge made by any hotel or travel campground for lodging or space furnished to any transient. If the charges made by such hotel or travel campground to a transient includes any charge for service or accommodations, in addition to that of lodging and the use of space, then such portion of the total charge as represents only room and space rental shall be distinctly set out and billed to such transient by such hotel or travel campground as a separate item.

*Transient* means any natural person who, for any period of fewer than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel or travel campground for which a charge is made.

*Travel campground* means any area or tract of land used to accommodate camping parties, including tents, travel trailers or other camping outfits, which offer occupancy for fewer than thirty (30) consecutive days within the town, and the owner and operator thereof, who, for compensation, furnishes lodging to any transient.

### **Sec. 9-271. Amount and levy.**

There is hereby imposed and levied by the town, in addition to all other taxes, fees, and charges of every kind, now or hereafter imposed by law, a tax in the amount of 4% of the total amount paid for room or space rental to any hotel or travel campground.

### **Sec. 9-272. Discount.**

For the purpose of compensating for the collection of the tax imposed by this article, every business shall be allowed one percent (1%) of the amount of tax due and accounted for in the form of a deduction on his monthly return, provided the amount due is not delinquent at the time of payment.

### **Sec. 9-273. Collection.**

Every person receiving any payment of room or space rental with respect to which a tax is levied under this article, shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room or space rental, at the time payment for such rooms or space is made, and the tax shall be paid to the town. Such amounts shall be held in trust for the town by the person required to collect such taxes until remitted to the town.

**Sec. 9-274. Reports and remittances.**

The person collecting any tax levied under this article shall make out a report upon forms provided by the town, setting forth information as the town treasurer may prescribe and require, showing the amount of room or space rental charges collected and the tax required to be collected, and shall sign and deliver the same, along with a remittance of such tax, to the town treasurer. Such reports and remittances shall be made quarterly to the town treasurer on or before the twentieth day of the calendar month following the end of each quarter being reported, i.e. on April 20, July 20, October 20, and January 20. This ordinance shall become effective beginning July 1, 2019.

**Sec. 9-275. Exemptions.**

No tax shall be payable under this article on room or space rental paid to any hospital, medical clinic, and convalescent home or home for the aged.

**Sec. 9-276. Advertising payment or absorption of tax.**

No person shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of a tax imposed under this article will be paid or absorbed by him or anyone else, or that he or anyone else will relieve any purchaser of the payment of all or any part of such tax.

**Sec. 9-277. Penalty and interest for failure to remit taxes when due.**

If any person whose duty it is to do so shall fail or refuse to remit to town treasurer the tax required to be collected under this article, or who fails or refuses to file the returns required by this article, within the time and in the amount specified in this article, once the tax and/or return is 30 days past due, there shall be added to such tax by the town treasurer:

1. a late payment penalty of five percent of the tax due that is delinquent per month up to a maximum of twenty-five percent of the tax due for failure to pay the tax timely, and
2. a late payment penalty of five percent of the tax due for failure to file the return timely, and
3. interest at a rate of ten percent per year of the tax due each month that the payment remains delinquent.

**Sec. 9-278. Penalty for violation.**

Any person violating or failing to comply with any of the provisions of this article shall be guilty of a class 3 misdemeanor. Each such violation or failure and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of the tax as provided in this article

**Sec. 9-279. Procedure upon failure or refusal to collect taxes or make remittances and reports.**

If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article or to make within the time provided in this article the reports and remittances required by this article, the town treasurer shall proceed in such a manner as the treasurer deems best to obtain the facts and information necessary upon which to base the assessment of any tax payable by any

person who has failed or refused to collect such tax or to make such report and remittance. The treasurer shall proceed to determine and assess against such person such tax, penalties, and interest and shall notify such person by registered mail at such person's last known place of address the amount of such tax interest, penalties, and interest. Such amount shall be payable within ten days from the date of such notice.

**Sec. 9-280. Preservation of records and examination of records by treasurer.**

It shall be the duty of every person required by this article to pay to the town the taxes imposed by the article to keep and to preserve, for a period of three years, record showing all purchases taxable under this article, the amount charged the purchaser for each purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article.

The town treasurer or duly authorized agent(s) shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of the article and to make transcripts of all or any parts thereof.

**Sec. 9-281. Cessation of business; report and tax due immediately.**

Whenever any person required to collect and pay to the town a tax under this article shall cease to operate and shall otherwise dispose of his or her business, any tax payable under the provisions of this article shall become immediately due and payable. Such person shall immediately make a report and pay the tax due.

**Sec. 9-282. Compliance with short-term rental of property provision**

Every person receiving any payment of room or space rental with respect to which a tax is levied under this article must also register and comply with Chapter 17, Article V of the town code.

**State Law reference**— Transient occupancy tax; Code of Virginia, § 58.1-3840; Deadlines, Penalties, and Interest, Code of Virginia §58.1-3916; Criminal penalties, §58.1-3916.1; Omitted tax, §58.1-3903.