



Business License Requirements Checklist!!

Standard Business License Requirements:

Please submit the following items with your application:

- **County Vendor License** Include a description of all merchandise to be sold.
- **Proof of Insurance** (Must be current and valid at the time of submission.)
- **Additional Permits (if applicable):**
 - **Food Service Permit** (issued by the County Health Department)
 - **Hotel/Motel Permit**
 - **Liquor Permit**
 - **Amusement Ride Permit**

Residential Rental Business License Requirements:

The following items are required for all residential rental business applications:

- **Proof of Insurance** (Must be current and valid at the time of submission.)

Fire Inspections!

Any standard or rental business requiring a fire inspection **before May 1st** must contact the **Fire Chief Andy & the Assistant Fire Chief Alex!**

Phone: (440) 466-8765

Email: firechief@gotloh.org & apope@gotloh.org

Questions or Assistance

If you have any questions regarding these requirements or the application process, please contact:

Village Hall Phone: 440-466-8197



VILLAGE OF GENEVA~ON~THE~LAKE

4929 South Warner Drive, Geneva~on-the-Lake, Ohio 44041
Phone: 440-466-8197 Fax: 440-466-8911

RESIDENTIAL RENTAL

BUSINESS REGISTRATION LICENSE APPLICATION-Fee: \$270

Due by April 30th. If filed after April 30th, a late fee of \$25 will be assessed.
Failure to apply by August 1st will result in additional late fee of \$125.

Fee includes one fire inspection for one rental unit.

There is an additional fee of \$25 per dwelling unit over/beyond one.

Number of Rental Units Over/Beyond 1 to be Inspected: _____ X \$25 = \$ _____

NO person shall engage in any trade, business or profession without first having applied for and obtained a business registration license therefor from the Mayor or Mayor's designee. If the business has a separate county vendor's license or federal tax id, then it shall have a separate license, accompanied by a separate fee. No person shall knowingly make any false statement or representation in such application. **All applicable forms must be completed and submitted, and any fees must be paid prior to approval of the license application.**

Please choose the type of use or structure for the rental: ☐ Transient (Less Than 30 Days) ☐ Permanent Residential (30 Days or More) The rental is (Choose One): ☐ Summer/Seasonal or ☐ Year-Round

Name of Applicant: _____ SSN: _____

Mailing address: _____ Phone: _____

E-Mail Address: _____

Name of Business: _____ EIN (Federal ID) : _____

Business Phone: _____ **Please list all rental addresses. Use separate sheet, if necessary.**

Local GOTL Business/Rental address: _____

Business Type: ☐ Corporation ☐ LLC ☐ Sole-Proprietor ☐ Partnership ☐ Other _____ (Specify)

NAME OF PARTNERS, OFFICERS & OR BUSINESS ASSOCIATES WITH ADDRESS(S) & PHONE NUMBERS:

The conduct of any business activity usually incidental or operated in connection with the principal business at the location indicated of the applicant shall be deemed one business for which only one license shall be required. Applicants shall itemize all incidental, or connected business activities separately, including addresses of any rental property on a separate page.

Local Manager: _____ Phone: _____

Describe Business: _____

Number of employees last year: _____

Number of employees this year: _____

All applicants: Do you have current garbage/refuse collection? ☐ Yes ☐ No

Who is your service provider? ☐ Village ☐ Penn-Ohio ☐ Major Waste ☐ Waste Management

Reminder to ALL Businesses:

You are required to register with Central Collection Agency (CCA) for tax filings/payments, you are required to file and pay local income tax for **1.5%** on profits and/or net income, you are required to pay according to law all amounts withheld from employees for taxes, you are required to file and pay all taxes per Federal, State, and Local laws, and you are required to update any business license application information as it changes.

Under penalty of perjury, I hereby certify that all of the information contained herein is true and correct to the best of my knowledge. Further, I hereby declare and affirm that I shall:

- 1) Provide proof of current liability insurance;
- 2) Provide proof of any other required licenses and/or permits including, but not limited to, vendor's license, food service permits, hotel/motel permits, liquor permits, amusement ride permits, health certificate, merchant mariner license, captains license, etc.
- 3) Comply with the Geneva-on-the-Lake municipal income tax and income tax codified ordinances in Part One-Administrative Code-Title Nine-Taxation Chapter 181 and 182 and applicable municipal income regulations;
- 4) Register, file, and comply with Village Codified Ordinance Chapter 185 titled Bed Tax;
- 5) Comply with Ohio State Fire Code as implemented through the State Fire Marshall's Office and implemented and enforced by the Geneva-on-the-Lake Fire Department through the Geneva-on-the-Lake Codified Ordinances Part Fifteen-Fire Prevention-Chapter 1501 and other applicable fire safety regulations;
- 6) Maintain adequate commercial or residential refuse collection on the premises or in support of commercial activity on the premise and maintain compliance of Chapter 951 regulating Garbage & Refuse;
- 7) Comply with the Geneva-on-the-Lake Property Maintenance Code Chapter 1311 of the Village Codified;
- 8) Comply with Chapter 1371 Residential Rental Dwelling Standards and Inspections;
- 9) Have clear signage near the main entrance of any occupied structure illustrating address and contact information, to include phone number of property owner, management company, or available official for emergencies or other requirements.

Signature of Applicant

Date Signed

Need assistance with your Geneva-on-the-Lake Municipal Tax Return?

CCA - Division of Taxation has designated specific Auditors to assist you with any Geneva-on-the-Lake municipal income tax matter.

For personalized service, please contact:

Daniel DiVincenzo 216-664-2070 ext.6714

ddivincenzo@clevelandohio.gov

Or

Robert Kobie 216-664-6099

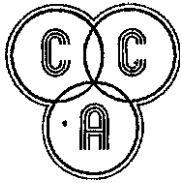
rkobie@clevelandohio.gov

Or you can reach any Auditor by calling: Main office at 216-664-2070

Office Hours: Monday through Friday, 7:30 am to 4:30 pm

To file electronically or print forms please visit <http://ccatax.ci.cleveland.oh.us/>.

We look forward to assisting you!



WITHHOLDING AND BUSINESS REGISTRATION

CCA - MUNICIPAL INCOME TAX 205 W Saint Clair Ave Cleveland OH 44113-1503

Phone: 216-664-2070, 1-800-223-6317 Fax: 216-420-8316
www.ccatax.ci.cleveland.oh.us

DATE BUSINESS STARTED IN CCA _____ PHONE NO. _____

FEDERAL IDENTIFICATION NUMBER _____

NAME OR CORPORATE NAME _____

BUSINESS OR TRADE NAME _____

BUSINESS ADDRESS IN TAXING COMMUNITY _____

MAILING ADDRESS _____

ADDRESS OF OUTSIDE ACCOUNTANT SHOULD NOT BE USED

CHECK BUSINESS TYPE

SOLE PROPRIETOR**	_____	CORPORATION	_____
PARTNERSHIP	_____	LIMITED LIABILITY CO	_____
S-CORPORATION	_____	NON-PROFIT CORP	_____
ESTATE OR TRUST	_____	GOVERNMENTAL	_____
FINANCIAL ORG.	_____	UNION	_____

OTHER _____ (Detail) _____

"IF SOLE PROPRIETOR YOU MUST ALSO COMPLETE INDIVIDUAL REGISTRATION FORM
It is your responsibility to advise this office of any changes in your status

Will you be withholding employment taxes? Yes _____ No, _____

For what CCA city(s) _____

More than \$100 per month? Yes, _____ No, _____

Number of employees in CCA? _____ First payroll date in CCA _____

Will you be withholding residence taxes? Yes, _____ No, _____

Type of business (Mfg., Commercial, etc.) _____

Fiscal Period ending month-----

Name of person responsible for filing forms:

Name _____ Title _____ Phone No, _____

Signature _____ Date _____



Village Of Geneva-on-the-Lake Fire Department

4929 South Warner Drive

Geneva-on-the-Lake, Ohio 44041

Phone: 440-466-8765

APPLICATION FOR CERTIFICATE OF RENTAL OCCUPANCY

PLEASE MAIL COMPLETED FORM AND PAYMENT TO:

Village of Geneva-on-the-Lake, 4929 South Warner Drive, Geneva-on-the-Lake, Ohio 44041

Complete one form for each property address. Please include Unit #(s) &/or Name.

This application shall be accompanied by a fee of \$25 for each dwelling unit over/beyond 1.

There is **NO CHARGE** if you only have 1 unit.

NUMBER OF RENTAL UNITS OVER/BEYOND 1 TO BE INSPECTED: _____ X \$25 = \$ _____

Please choose the type of use or structure: ☐ Transient Rental (Less Than 30 Days) or ☐ Permanent Residential Rental (30

Days or More)

The Rental is (Choose One): ☐ Summer/Seasonal or ☐ Year-Round

RENTAL PROPERTY ADDRESS: _____

BUSINESS NAME: _____

OWNER INFORMATION:

NAME: _____ PHONE #: _____

HOME ADDRESS: _____ CITY/ST/ZIP: _____

E-MAIL ADDRESS: _____

PROPERTY MANAGER/CONTACT/TENANT INFORMATION: WHO TO SET UP INSPECTION WITH

PROPERTY MANAGER/CONTACT/TENANT NAME: _____

CONTACT ADDRESS: _____ CITY/ST/ZIP: _____

PHONE#: _____ ALT PHONE#: _____

INSURANCE INFORMATION:

COMPANY NAME: _____

INSURANCE COMPANY ADDRESS: _____

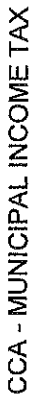
CITY/ST/ZIP: _____ PHONE#: _____

NOTE CHANGES TO ANY OF THE ABOVE INFORMATION: _____

The person signing this form acknowledges that this property is located within the Village of Geneva-on-the-Lake and is subject to a residential rental inspection. The owner or their designated agent are responsible for scheduling all inspections and meeting the inspection compliance dates within the time frames designated. The inspections will be completed and certified by inspectors from the Village of Geneva-on-the-Lake Fire Dept.

SIGNATURE OF PERSON COMPLETING FORM
OWNER/ AUTHORIZED AGENT (CIRCLE ONE)

DATE



Landlord's Tenant Information Report

Date Submitted:[illegible]



4929 South Warner Drive, Geneva-on-the-Lake, Ohio 44041

Phone: 440-466-8197

www.genevaontheLake.org

Bed Tax (Lodging Excise Tax) Frequently Asked Questions

Who must collect the tax? The Ohio Revised Code Section 5739.08 deals with this question, as does the Village Codified, Title Nine, Chapter 185. If you have a business that provides transient lodging, your guests are probably subject to the tax. This includes, but is not limited to hotels/motels, cottages, condos/apartments, Airbnbs, houses, mobile homes, or a bed and breakfast with just one room.

How much is the tax? The Village's bed tax is 3% (.03) of the gross amount of taxable rent.

How do I calculate the bed tax? Bed tax is calculated off of the gross amount of taxable rent paid by your guests, multiplied by .03 or 3%. Example: \$2000.00 gross rent collected x .03 (3%) = \$60.00

Are cleaning fees, pet fees, merchant fees, and other service fees taxable? Yes, these fees are part of the gross amount paid by your guests and should be included in your calculations.

I have multiple properties; do I need to send in a monthly report for each? Yes, one form should be filled out for each rental address (not individual unit) every month, even if no tax was collected.

What about Airbnb properties? While Airbnb collects the tax for some municipalities, it does not do so for Geneva-on-the-Lake. These properties are subject to the tax and lodgers must pay it. Because Airbnb does not collect the tax for Geneva-on-the-Lake, it is the operator's responsibility to collect it or to pay it out of the proceeds from Airbnb.

How is the tax distributed? Fifty percent of what is collected goes to the Geneva-on-the-Lake Convention and Visitor's Bureau. The remaining 50 percent goes to the Village of Geneva-on-the-Lake for administration of the tax.

What does the CVB do? The Geneva-on-the-Lake Convention and Visitors Bureau is the Village's lead tourism marketing organization. It publishes a visitor's guide and other promotional materials, sends out tons of information packets annually, maintains an extensive website, and provides professional tourism assistance through its office in Geneva-on-the-Lake. The bureau offers an annual membership to all businesses and publishes a list of those members, including the lodging facilities, in its annual visitors' guide. For more information, call (440) 466-8600.

What if my business is seasonal only? The reporting form is required all twelve (12) months of the year, even if no tax is collected.

Am I required to register? There is no registration, per se. However, all who collect the bed tax must first apply for and obtain a business license with the Village, in addition to a rental inspection and county occupancy permit. You are also required to meet any zoning requirements, including but not limited to parking and conditional use. For more information on the zoning requirements, please contact the zoning department at 440-466-8197, ext. 101.

What if I stop renting by the day or week and convert the property to a monthly rental? You are required to inform the Village of the property's change in status. If/when you resume renting to transient guests, you must also notify the Village.

Bed Tax (Lodging Excise Tax) Frequently Asked Questions

What if I allow my friends or family to stay in my rental and don't collect any tax from them? Per Village Codified 185.99 Penalty: Any person required to collect the excise tax imposed under this chapter who fails to collect the same, or fails to remit the tax to the Village in the manner prescribed in this chapter, whether such failure be the result of his or her own act or the result of acts or conditions beyond his or her control, shall nevertheless be personally liable to the Village for the amount of such tax, and shall, unless the remittance be made as herein required, be fined not more than one hundred dollars (\$100.00). Such person shall be deemed guilty of a separate offense for each and every day or portion thereof during which any violation of this chapter is committed, continued, or permitted and shall be fined not more than one hundred dollars (\$100.00) for each offense. And further, any person who shall make any false or fraudulent return or willfully fail, neglect or refuse to pay the tax penalties or interest imposed by this chapter or fail to produce records, or fail to comply with any requirements of this chapter shall be fined not more than five hundred dollars (\$500.00).

How often do I need to report and pay the taxes? The reports are due by the end of the month following the month you are reporting. The document and payment must be in the Village's office by that date to avoid the penalty. For your convenience, there is a fillable form available at <https://genevaonthelake.org/wp-content/uploads/2022/03/BEDTAX-FORM-FILLABLE.pdf>.

How much is the penalty? Payments received after the last day of said month shall be subject to a penalty of 10%. If the penalty is not paid, it is deducted from your lodging tax payment for that month and part of lodging tax will therefore be considered in arrears. The penalty is in place because, unfortunately, some operators have used lodging tax to assist with their cash flow; the lodging tax belongs to the county, not the operator, and must be submitted monthly, not as cash flow permits. Please refer to Village Codified Chapter 185 for more information.

How do I obtain the forms for reporting? Send an email to mayorscourt@genevaonthelake.org to receive the forms by mail or email. You may also visit <https://genevaonthelake.org/village-information/forms-and-applications/business-forms/> for a printable form, as well as a fillable form.

Do I have to pay the merchant's fee charged by my credit card servicer? Yes, the bed tax cannot be discounted by whatever fees are deducted from payments made by customers who pay with a credit card.

Are my business records subject to audit by the village? Yes, you are required to make the records available to the lodging tax administrator or the county auditor in the event the administrator or board feels an audit is necessary to confirm the data submitted on a return(s)/report(s).

Is there a discount for timely filing of the village bed tax? No, the Village does not offer a filing discount similar to the state's sales tax discount.

What forms of payment are accepted? Cash, check, credit card or money order. If an operator's bed tax check is returned to the Village for nonpayment, the Village may require cash or money order only.

The county also charges a lodging tax. Can I pay both at the same place? You must complete and file separate returns/reports for Geneva-on-the-Lake and the county.

Who do I contact for more information?

Fiscal Office
4929 South Warner Drive
Geneva-on-the-Lake, Ohio 44041
440-466-8197



4929 South Warner Drive, Geneva-on-the-Lake, Ohio 44041

Phone: 440-466-8197

www.genevaonthelake.org

Geneva-on-the-Lake Bed Tax (Lodging Excise) Return

Return for collections of bed tax for Month of _____ Year of 20____

Business License Number: _____ How many units/rooms are being reported? _____

Transient Rental/Business Name:	Type of Transient Rental: ☐ Airbnb ☐ Bed & Breakfast ☐ Condo/Apartment ☐ Cottage(s) ☐ Hotel/Motel ☐ House ☐ Mobile Home
GOTL Business Address:	
Owner Name:	
Owner Address:	
Owner Phone#:	
Owner E-mail:	
Person authorized to sign report if different than owner:	
The local bed tax rate is 3% and must be collected from every transient rental. Failure to collect bed tax does not relieve the operator of responsibility for paying it. Bed tax returns must be filed for each of the twelve (12) months of the year, even if \$0 is collected! Returns are due no later than the last day of the month following the month in which such payment was received.	
1. How many room nights were sold?	
2. Enter the total rent paid by guests (include cleaning fees, pet fees, service fees, etc.):	\$
3. Enter occupancy rent permanent resident (30 days & over):	\$
4. Gross taxable rent, subtract line 3 from line 2:	\$
5. GOTL Bed Tax, multiply line 4 by 3% (.03):	\$
6. Penalty for late filing (penalties deducted first, 10% of line 5):	+\$
9. Sum of lines 5 & 6. This is the amount due with this report:	+\$
10. Amount enclosed:	\$

SPECIAL CONDITIONS: If any of these special conditions apply for this reporting period, please check the appropriate box.

- ☐ 1. The property was converted to a full-time/permanent rental (used by the same occupant(s) for 30 days or longer. I plan to resume transient rentals beginning the month of _____, 20____.
- ☐ 2. No income was realized from these room nights because family, friends, etc. occupied the property during the reporting period and no bed tax was collected. **Failure to report bed tax (lodging excise) collected may result in Village Codified 185.99 Penalty. See back of form.**
- ☐ 3. The transient rental was not available for rent because the following special situation existed: _____

Under penalty of perjury, I hereby declare that I have examined this return and the records substantiating the above allowable deductions. Further, I certify the information herein reported is true, correct, and complete and that I possess supporting documentation as to the same. Additionally, I understand that these documents may be audited for accuracy in reporting.

Signature of owner/authorized person completing form

Date

Printed name of owner/authorized person completing form

Make checks payable to: Village of Geneva-on-the-Lake, GOTL Village, or Geneva-on-the-Lake Village

Deliver or mail original return to: Village of Geneva-on-the-Lake, 4929 South Warner Drive, Geneva-on-the-Lake, Ohio 44041
C/O: Administrative Assistant/Clerk

Village Codified Chapter 185 Bed Tax

185.03 COLLECTION OF LODGING EXCISE TAX.

Every person operating a hotel within the Village of Geneva-on-the-Lake shall collect and pay over to said Village an excise tax of three percent (3%) on all transactions by which lodging is or is to be furnished to transient guests. The excise tax required to be collected under this chapter shall be deemed to be held in trust by the person required to collect the same until paid to the Village as herein provided. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Village of Geneva-on-the-Lake, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Village unless the check is honored and is in the full and correct amount. The person receiving any lodging excise tax receipts shall make out a return upon such forms and setting forth such information as the Village may require, showing the amount of the lodging excise tax for which he is liable for the reporting period and shall sign and transmit the same to the Village with a remittance for said amount; provided that the Village may in its discretion require verified annual returns from any person receiving hotel lodging excise tax revenue, setting forth such additional information as he may deem necessary to determine correctly and the amount of tax collected and payable. If the tax imposed by this chapter is not paid when due, or if there is failure to file the tax report when due, there shall be added as part of the tax a delinquency charge of one dollar (\$1.00) per day for each day that the tax is delinquent or the report not filed. (Ord. 2005-27. Passed 5-2-05.)

185.04 REPORTING-REMITTANCE FILING.

This tax imposed hereunder shall be collected at the time of the lodging transaction is made or when the rent is paid by the transient guest and shall be reported and remitted by the person receiving the tax to the Village monthly, no later than the last day of the month following the month in which such payment was received. Payments received after the last day of said month shall be subject to a penalty of 10%. (Ord. 2016-11. Passed 2-15-16.)

185.05 ADMINISTRATOR; RULES AND REGULATIONS.

(a) The Mayor shall be designated the Administrator enforcing this chapter and shall have power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied. Failure or refusal by the Administrator to comply with any such rules and regulations shall be deemed a violation of this chapter. It shall be the duty of the Administrator to enforce payment of all taxes owing the Village, to keep accurate records to a minimum of five (5) years showing the amount due from each person required to file a return under this chapter and to show the dates and amounts of payments thereof made.

(b) The Administrator is further authorized to arrange for the payment of unpaid taxes, interest and penalties, as well as to grant extensions of time for filing the returns, not to exceed thirty (30) days, without penalty and is further authorized to arrange a deferment plan of taxes, interest and penalties when the taxpayer has made request in writing and made proof to the Administrator or that, due to certain hardship conditions, he is unable to file said return or pay the tax due. Such authorizations shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter. Failure to make any deferment payment when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand. (c) Whenever the Administrator has been unable to secure information from the tax payer concerning taxable lodging transactions, the Administrator may determine the amount of lodging transactions. The Administrator may deem the amount of Lodging excise tax appearing to be due and access the taxpayer upon the basis of such determination, together with interest and penalties as described in this chapter. Such determination of the estimated tax may be adjusted upon submission of the taxpayer of actual records from which his tax is computed the Administrator subject to the consent of the legislative authority of the Village shall have the power to compromise any interest or penalty or both imposed by this chapter. (d) Further, the Administrator or his duly authorized agent is authorized to examine the lodging records of those persons subject to this chapter for the purpose of verifying the accuracy of any return made; or if no return was made, to ascertain the tax due under this chapter. The taxpayer shall furnish within ten (10) days following a written request by the Administrator or his duly authorized agent, the records for their examination and investigation. (e) Further, the Administrator or his duly authorized agent is authorized to examine any person under oath concerning lodging transactions. The Administrator may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have such knowledge of the facts concerning any supposed lodging transactions of the taxpayer.

(Ord. 2005-27. Passed 5-2-05.)

185.99 PENALTY.

Any person required to collect the excise tax imposed under this chapter who fails to collect the same, or fails to remit the tax to the Village in the manner prescribed in this chapter, whether such failure be the result of his or her own act or the result of acts or conditions beyond his or her control, shall nevertheless be personally liable to the Village for the amount of such tax, and shall, unless the remittance be made as herein required, be fined not more than one hundred dollars (\$100.00). Such person shall be deemed guilty of a separate offense for each and every day or portion thereof during which any violation of this chapter is committed, continued, or permitted and shall be fined not more than one hundred dollars (\$100.00) for each offense. And further, any person who shall make any false or fraudulent return or willfully fail, neglect or refuse to pay the tax penalties or interest imposed by this chapter or fail to produce records, or fail to comply with any requirements of this chapter shall be fined not more than five hundred dollars (\$500.00).

(Ord. 2005-27. Passed 5-2-05.)