



Important reminders about LOT

REMITTANCE SLIPS AND A PAYOUT SUMMARY FOR THE PRECEDING MONTH ARE DUE NO LATER THAN THE 20TH OF EACH MONTH— EVEN WHEN REPORTING ON ZERO SALES.

- **Failure to submit all required documentation and/or payment by the 20th will result in a penalty of \$10 or 10% of the tax due, whichever is greater.**
- Tax reporting should reflect 5.5% of the monthly payout, including cleaning and management fees.
- Taxes paid by hosting sites should not be misreported as “non-taxable sales”. A summary of gross sales is required to accompany remittance slips; use these figures to calculate tax due.
- **The short-term rental (STR) permit number must be displayed in the rental unit and be included in all listings.**
- It is the responsibility of the permit holder to update the City of Kellogg on any changes in the property’s status under your permit number. Failure to do so could render the permit invalid.
- Contact the Kellogg City Clerk’s Office for any of the following changes:
 1. Change of mailing address.
 2. The sale or transfer of management of a property to another owner or management company.
 3. For new owner or managers, a **new** LOT Permit will need to be issued for display in the rental property. **The name and permit number on display must reflect the current LOT permit holder.**
 4. Notify the City Clerk’s Office if you no longer operate any short-term rentals within the City of Kellogg, or **if you are intermittently leasing the home for 30 days or more. This will alleviate having to file a zero-sales report each month.**
 5. If you purchase a new property that you wish to operate a short-term rental contact the City Clerk’s Office to have a permit issued for the new address.

Reporting materials and/or payment can be mailed to:

CITY OF KELLOGG
ATTN: CLERK/TREASURER
1007 MCKINLEY AVE
KELLOGG, ID 83837

Or emailed to Kelloggcity@kellogg.id.gov