

# SUMMARY OF COMPARATIVE INFORMATION ON SHORT TERM RENTALS

CITIES	Estimated number of STR listings	Business Tax Certificate / License required	Fee Amount	Restrictions	Occupancy Tax Certificate required	Occupancy Tax Rate	Short-Term Rental Permit	Fee Amount	Criteria for STR Permit	STR Regulations
Portland	1,600	Yes	2.2% of net income or a minimum of \$100	Valid for one (1) year	Yes	TOT - 11.5%	Yes	\$178 - Single Family Dwelling	Owner or person with permission from owner may obtain permit	Rental stays without owner present are limited to 95 days per year
			Two types of permits - Type A for up to two bedrooms; Type B for three to five bedrooms							
			Inspection required for Single Family dwellings						Number of occupants per rental unit limited by type of permit (A or B)	
			\$100 - Multi-family Dwelling					Notification letter with contact information to be sent to all properties across or abutting rental unit	Food and alcohol may be served	
								Registration number to be placed on all advertisements for rental unit	A guest log book must be maintained and made available for inspection by city staff upon request	
								Valid for two (2) years		
San Jose	300	Yes	\$150	Valid for one (1) year	Yes	TOT - 10.0%	No	N/A	N/A	If host present, unit can be rented 365 days per year; If host not present, unit can only be rented 180 days per year
										Number of occupants limited by presence or lack of presence of host, and type of dwelling
										Contact information to be provided to rental guests and all occupants of all adjacent properties
										Host to maintain payment records of TOT to city for three (3) years

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San Diego	3,100	No	N/A	N/A	Yes	TOT - 10.5%	No	N/A	N/A	Use Categories and Use Subcategories to identify appropriate uses and regulations
						TMD Assessments:  Category A (30 or more units) - 1.45%  Category B (all lodgings)- 0.55%				Administrative penalties may apply to the guest and property owner
						Owner required to maintain TOT payment records to the City for three (3) years				
Solana Beach	200	No	N/A	N/A	Yes	TOT - 13.0%	Yes	\$110	Applicant can be owner or owner's agent	Seven day minimum stay required
									Valid for calendar year	Posting of contact information on exterior of rental unit
									Permit to be placed inside rental unit	Contact information to be provided to adjacent property owners
										Contact person required to response to complaints within 24 hours
Encinitas	200	No	N/A	N/A	Yes	TOT - 10.0%	Yes	\$150	Applicant can be owner or owner's agent	Single Family and Duplex dwellings only
									Owner responsible for complying with STR regulations	Number of occupants is limited
									Application to include floor plan of rental unit	Posting of contact information on exterior of rental unit
										Contact information to be provided to adjacent property owners
									Valid for twelve (12) months	Packet of STR and city regulations to be provided to guests
Contact person required to response to complaints within two hours										

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San Francisco	6,960	Yes	\$76.00	Valid for one (1) year	Yes	TOT - 14.0%	Yes	\$50	Registration number to be placed on all advertisements for rental unit	Primary Resident must occupy rental unit for no less than 275 days of the calendar year
									Resident required to provide documentation of residency	Primary Resident required to maintain minimum amount of \$500,000 in liability insurance
									Valid for two (2) years	Record of number of days owner present and days unit rented must be kept for two (2) years
									Property owner may only register one property	Location of fire extinguishers and exits must be posted
									Controller to review revenue and costs after six (6) months to determine if fee is cost recoverable	Hosting Platforms are required to provide city information to all potential hosts City Planning Department to designate a contact person for the public; and provide annual report on program to Board of Supervisors
Austin	1,500	No	N/A	N/A	Yes	HOT - 7.0%	Yes	\$235 (includes inspection fee)	Owner of property to obtain permit	Identifies three (3) dwelling categories for STRs
									Requires Certificate of Occupancy or inspection	
									Valid for twelve (12) months	Limits non-owner occupied rental units to three (3) percent of dwelling units within each census tract
									City to provide owner with information packet of city regulations related to STR	
									Owner to provide all guest with copy of information packet from City	City's Code Department developed database to monitor number of STRs per census track
City will notify property owners within 100 ft. of property applying for STR permit										