

Riverside County Treasurer-Tax Collector  
Attn: TOT Desk  
P.O. Box 12005  
Riverside, CA 92502



Phone: 951-955-0799  
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E-mail: rcttctot@rivco.org

## **TRANSIENT OCCUPANCY TAX EXEMPTION CLAIM FORM FOR NON-OCCUPANCY**

CERTIFICATE NO. \_\_\_\_\_

STR / Hotel / Motel Address: \_\_\_\_\_

Hotel / Motel / Operator: \_\_\_\_\_

I, \_\_\_\_\_, hereby declare under penalty of perjury, that during the time period of \_\_\_\_\_, the short term rental unit/ hotel/motel listed above did not provide occupancy to transients. Therefore, we did not collect Transient Occupancy Taxes as required by law. We understand that at any given time the Treasurer-Tax Collector, if deemed necessary, may audit our records as per Ordinance No. 495 noted below.

\_\_\_\_\_  
Signature of Owner/ Operator

\_\_\_\_\_  
Date

### **Ordinance No. 495**

#### **Section 8. PENALTIES AND INTEREST. c. Fraud.**

If the Tax Collector determines that the nonpayment of any remittance due under this ordinance is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in paragraphs (a) and (b) of this section.

#### **Section 11. RECORDS.**

It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this ordinance to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the county, which records the Tax Collector shall have the right to inspect at all reasonable times.