

Permitting Standards

{ Course Material Section 2

What permits do I need to operate a VHR?

- ⌘ A business license and Transient Occupancy Tax (TOT) Registration number. Applications are available at the Treasurer Tax Collector's Office, or online at <https://businesslicense.edcgov.us/Pages/Welcome.aspx>
- ⌘ A Vacation Home Rental Permit, available at: <https://www.edcgov.us/Government/planning/vhr/Pages/El-Dorado-County-Vacation-Home-Rentals.aspx>



- ⌘ Authorized under State Revenue and Taxation Code Section 7280 and is currently levied at a rate of 10% in El Dorado County.
- ⌘ A tax imposed on guests staying at an establishment for 30 days or less.
- ⌘ Such establishments may include hotels, bed and breakfasts, vacation rentals, and similar overnight stay establishments in unincorporated El Dorado County.
- ⌘ Required for VHRs as well as hosted rentals.

Transient Occupancy Tax (TOT) / Hotel/Motel Tax



VHR Permits

- ⌘ The VHR Permit process may take several weeks to complete due to requirements for:
 - ⌘ A Certified Local Contact
 - ⌘ Preparing the home to ensure all required postings and safety equipment is present
 - ⌘ An inspection
- ⌘ VHR Permits are valid for 1 year, and must be renewed prior to expiration. An inspection is required every 2 years.
- ⌘ Vacation Rental Permits expire upon sale or transfer of the property. A new property owner is required to apply for a new permit regardless of whether or not the previous owner had a permitted vacation rental in the residence.

What types of structures can be used for a vacation rental?

- ⌘ Vacation rentals may only take place in a residence.
- ⌘ Vacation home rentals may not take place in the following structures:
 - ⌘ Second dwelling units
 - ⌘ Farm family units
 - ⌘ Apartments
 - ⌘ Agricultural employee units
 - ⌘ Non-habitable structures or non-habitable portions of structures (e.g. yurts, R.V.s, etc.)