



# Ely Area Lodging Tax

Dear Short-Term Rental Property Owners,

You may not be aware that if you are within the Ely Area Lodging Tax District and you are engaging in short-term rental of your home/second home/cabin, you are required by law to collect sales and lodging tax and may also be subject to other state, county or municipality rules and regulations.

Lodging Tax applies to properties within the Ely Area Lodging Tax District, which includes the City of Ely, Town of Fall Lake, Town of Morse, Stony River Township and St. Louis County unorganized territories in the Ely area. For questions about how to remit the taxes, please contact the Ely Area Tourism Bureau Executive Director, Cindy Smyka at [tourism@ely.org](mailto:tourism@ely.org)

There is an increasing number of short-term rentals of homes and/or rooms in the Ely area. Property owners that rent their home / second home / cabin for periods less than 30 days are governed by some, if not all, of the same laws and regulations that apply to commercial lodging businesses.

Minnesota Revenue Sales Tax Fact Sheet 164 defines lodging as “the rental of a room or rooms for a temporary place to stay or live” and further instructs to “charge sales tax on lodging and lodging-related services furnished for periods of: less than 30 days; and 30 days or more if there is no enforceable written lease agreement that requires the customer to give prior notice of their intention to terminate.”

In addition to sales tax, property owners who are within the Ely Area Lodging Tax District and are engaging in short-term rentals are required to collect and remit a lodging tax of 3% or 4% depending on location. The geographic areas in this district include City of Ely, Town of Fall Lake, Town of Morse, Stony River Township and St. Louis County unorganized territories in the Ely area. This district was formed in May of 1986 through a Joint Powers Agreement for the Collection and Administration of a Local Lodging Tax authorized under Minnesota Statute 469.190. One official from each of these units of government is appointed to the Joint Powers Lodging Tax Board. Sales tax must be collected from guests at the time they are billed for the rental. These are filed and paid to the Minnesota Department of Revenue. Local taxes are paid differently depending on location. See lodging tax flow chart in this packet for more information.

For information about sales tax, visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us). For licensing, safety regulations and other requirements, contact the appropriate overseeing agency.





## SHORT-TERM RENTAL STANDARDS PROGRAM

**Fall Lake Township**  
**Morse Township**  
**Stony River Township**  
**City of Ely**  
**St. Louis County**  
**Unincorporated Areas**  
(indicated on Ely Area Lodging Tax Map)



The Ely Area Short-Term Rental Standards Program is a joint standards initiative supported by the City of Ely, Townships of Fall Lake, Morse, and Stony River, St. Louis County, and the State of Minnesota. The goal of this program is to ensure Ely is known for its safe, comfortable, clean, quality lodging options by setting basic standards that every short term rental must meet, including proper permits/licenses and applicable tax collection and remittance.

It is our collective responsibility to make sure that visitors return year after year by showcasing the best Ely has to offer. The mission of the Standards Program is to guarantee that every lodging property engaging in rentals of 30 consecutive days or less is compliant with local taxes, licenses and operates with safety and hospitality in mind.

View the program standards on the last two pages of this packet. To apply for accreditation, print and mail the application portion of this packet (last two pages), or apply online by [clicking here](#).

Renewal is required every two years. A reminder will be sent to you when renewal is required. Questions? Contact The Ely Area Tourism Board Executive Director, Cindy Smyka at [tourism@ely.org](mailto:tourism@ely.org)

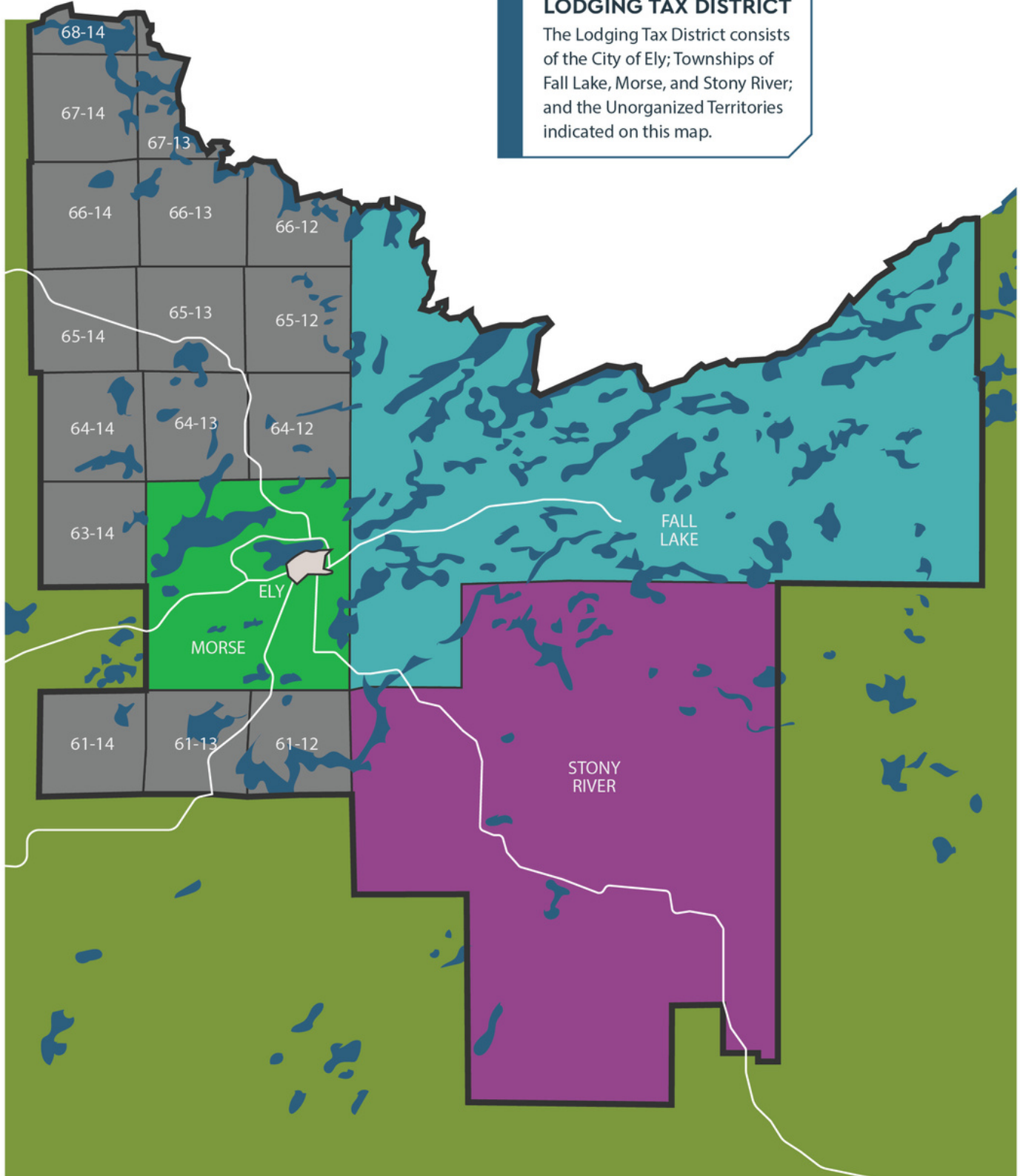


# ELY AREA LODGING TAX

MORSE TOWNSHIP | CITY OF ELY | FALL LAKE TOWNSHIP  
STONY RIVER TOWNSHIP | UNORGANIZED TERRITORIES

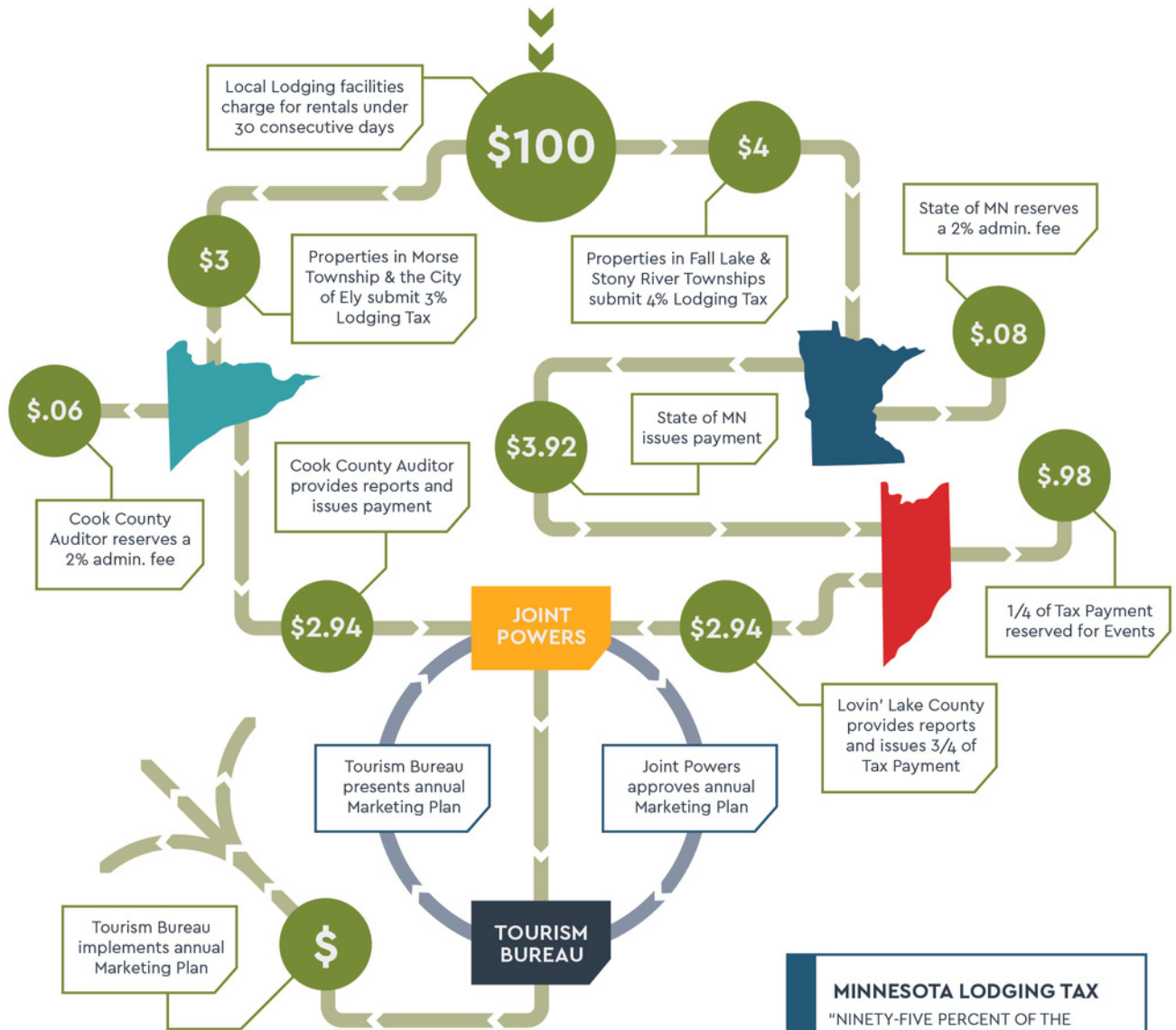
## LODGING TAX DISTRICT

The Lodging Tax District consists of the City of Ely; Townships of Fall Lake, Morse, and Stony River; and the Unorganized Territories indicated on this map.



# ELY AREA LODGING TAX

MORSE TOWNSHIP | CITY OF ELY | FALL LAKE TOWNSHIP | STONY RIVER TOWNSHIP



**JOINT POWERS LODGING TAX BOARD**  
 Comprised of one Representative from Fall Lake, Morse and Stony River Townships, and the City of Ely.

**ELY AREA TOURISM BUREAU**  
 Comprised of Lodging Tax Payers in the four districts representing Resorts, Outfitters, Hotels, Motels and B&Bs.

**LOVIN' LAKE COUNTY**  
 The Destination Marketing Organization for all of Lake County, Minnesota. (Located in Two Harbors)

**MINNESOTA LODGING TAX**  
 "NINETY-FIVE PERCENT OF THE GROSS PROCEEDS FROM ANY TAX IMPOSED UNDER SUBDIVISION 1 SHALL BE USED BY THE STATUTORY OR HOME RULE CHARTER CITY OR TOWN TO FUND A LOCAL CONVENTION OR TOURISM BUREAU FOR THE PURPOSE OF MARKETING AND PROMOTING THE CITY OR TOWN AS A TOURIST OR CONVENTION CENTER."  
 MINN. STAT. SEC. 469.190, SUBD. 3.



Questions? contact us at [tourism@ely.org](mailto:tourism@ely.org)



# SHORT-TERM RENTAL STANDARDS PROGRAM

## Application for Accreditation

How to fill out this application

Option 1 - Print the application portion of this packet (last two pages), fill out, and mail to:  
*Ely Area Tourism Bureau, PO Box 182 Ely, Minnesota 55731*

Option 2 - Fill out our online applicaiton by scanning this QR code:



Note: If parts of this application are left blank or check boxes are not checked, your application will not be processed. Please be sure everything is completely filled out. Items marked with a \* below are required

If you have multiple rental units at one address, fill out one form. If you have multiple rental units at multiple addresses, fill out one application per property address. Once your application is received, please allow up to 10 business days for processing. You'll receive a confirmation/welcome email with an Accredited Rental certificate when processing is complete. It is required that you display the certificate at all times in all accredited rentals.

Questions? Email Ely Area Tourism Bureau Executive Director Cindy Smyka at [tourism@ely.org](mailto:tourism@ely.org)

\_\_\_\_\_  
PROPERTY OWNER NAME(S)\*

\_\_\_\_\_  
CONTACT PHONE\*

\_\_\_\_\_  
PROPERTY OWNER NAME(S)

\_\_\_\_\_  
MAILING ADDRESS, IF DIFFERENT THAN PROPERTY ADDRESS BELOW

\_\_\_\_\_  
PROPERTY ADDRESS\*

\_\_\_\_\_  
NUMBER OF GUESTS THIS PROPERTY SLEEPS\*

\_\_\_\_\_  
NUMBER OF RENTAL UNITS AT THIS ADDRESS\*

\_\_\_\_\_  
PROPERTY NAME, IF APPLICABLE

\_\_\_\_\_  
DATE YOU STARTED SHORT TERM RENTALS AT THIS ADDRESS\*

\_\_\_\_\_  
IS THIS PROPERTY RENTED ALL YEAR LONG OR SEASONALLY? LIST DATES OF OPERATION IF SEASONAL.\*

\_\_\_\_\_  
IF A THIRD PARTY MANAGES YOUR PROPERTY, ENTER THEIR NAME / BUSINESS HERE\*

\_\_\_\_\_  
WRITE "I AGREE" TO INDICATE YOU AGREE TO DISPLAY THE ACCREDITED PROPERTY CERTIFICATE AT ALL TIMES IN ALL RENTAL UNITS LISTED ON THIS APPLICATION.\*

FILL OUT CHECKLIST ON NEXT PAGE, SIGN, DATE, AND SUBMIT APPLICATION.





**SHORT-TERM RENTAL STANDARDS PROGRAM**

Property Owner Name \_\_\_\_\_

Property Address \_\_\_\_\_

**ITEMS 1-5 ARE REQUIRED BY LAW TO OPERATE A SHORT-TERM RENTAL IN THE ELY AREA. ANY FALSIFICATION OR LAPSE IN COMPLIANCE WILL BE ADDRESSED BY THE APPROPRIATE STATE/AREA AGENCIES AND/OR COUNTY OF RESIDENCE.**

- 1 Registered with the Ely Area Lodging Tax Board and current on 3 or 4% Ely Lodging Tax
- 2 License or Permit to operate a short-term rental in this geographical location *(If rental is in City of Ely, both a city license and a license through St. Louis County are required)*  
Permit Info: [St. Louis County](#) | [Lake County](#) | [City of Ely](#)
- 3 Registered with the State of MN Revenue Department to collect and remit Sales Tax and other necessary taxes. To register, visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us). With questions, email [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us).
- 4 Registered with the State of MN Health Department and compliant on all rules and statutes. Including but not limited to sanitation, building, lighting, linen, furnishing, cleanliness, water, waste, and fire protection requirements:
 

<input type="checkbox"/> <a href="#">4625.0300</a> Sanitation requirements	<input type="checkbox"/> <a href="#">4625.1400</a> Hand-washing requirements
<input type="checkbox"/> <a href="#">4625.0400</a> Building requirements	<input type="checkbox"/> <a href="#">4625.1500</a> Eating utensils/drinking vessels provided in rooms
<input type="checkbox"/> <a href="#">4625.0500</a> Floor requirements	<input type="checkbox"/> <a href="#">4625.1600</a> Waste disposal
<input type="checkbox"/> <a href="#">4625.0600</a> Wall and ceiling requirements	<input type="checkbox"/> <a href="#">4625.1700</a> Insect and rodent control
<input type="checkbox"/> <a href="#">4625.0700</a> Screening requirements	<input type="checkbox"/> <a href="#">4625.1800</a> Personnel health and cleanliness
<input type="checkbox"/> <a href="#">4625.0800</a> Lighting and ventilation requirements	<input type="checkbox"/> <a href="#">4625.1900</a> Cleanliness of premises
<input type="checkbox"/> <a href="#">4625.0900</a> Space requirements	<input type="checkbox"/> <a href="#">4625.2000</a> Fire protection
<input type="checkbox"/> <a href="#">4625.1000</a> Bedding and linen requirements	<input type="checkbox"/> <a href="#">4625.2100</a> Plumbing and swimming pools
<input type="checkbox"/> <a href="#">4625.1100</a> Room furnishing requirements	<input type="checkbox"/> <a href="#">4625.2200</a> Sanitary dispensing of ice
<input type="checkbox"/> <a href="#">4625.1200</a> Toilet requirements	<input type="checkbox"/> <a href="#">4625.2300</a> Initial and renewal license fees, license exp dates
<input type="checkbox"/> <a href="#">4625.1300</a> Water supply	<input type="checkbox"/> <a href="#">4625.2355</a> Variance to rules relating to lodging establishments
- 5 Appropriate and current Home/Rental Insurance to protect both hosts, guests and belongings
- 6 Commitment to operate this short-term rental to the highest standard and represent Ely's Hospitality and Tourism Industry with pride
- 7 Contact free check-in and check-out is offered
- 8 Doors and windows that lock securely on all rental entrances/exits
- 9 Enough clean linens, dishware, and parking on-site to accommodate full occupancy
- 10 Housekeeping system that accounts for a thorough clean and linen laundering between each party
- 11 Advertised features/amenities are in good working order *(A/C, heat, sauna, hot tub, WiFi, TV, etc.)*
- 12 No personal effects are accessible in rental units *(Examples of personal effects: family photos, medicine, food. Only Single service/sealed staple items you offer to your guests are permissible)*
- 13 Owner or an agent authorized to act on owner's behalf are always accessible to guests and neighbors in case of an emergency or urgent situation
- 14 Required policies & information is/will be accessible/displayed for guests

By signing, you certify that all of the above requirements have been met for rental(s) at the address listed above.

Date

