



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

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. For licensing, safety regulations and other requirements, contact the appropriate overseeing agency.





SHORT-TERM RENTAL STANDARDS PROGRAM

Fall Lake
Morse
Stony River Township
City of Ely
St. Louis County



The Ely Area Short-Term Rental Standards Program is a joint standards initiative supported by the City of Ely, Town of Fall Lake, Town of Morse, Stony River Township, 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 standards on the next page and apply for accreditation in the program online:

Ely.org/Lodging/Vacation-Rentals

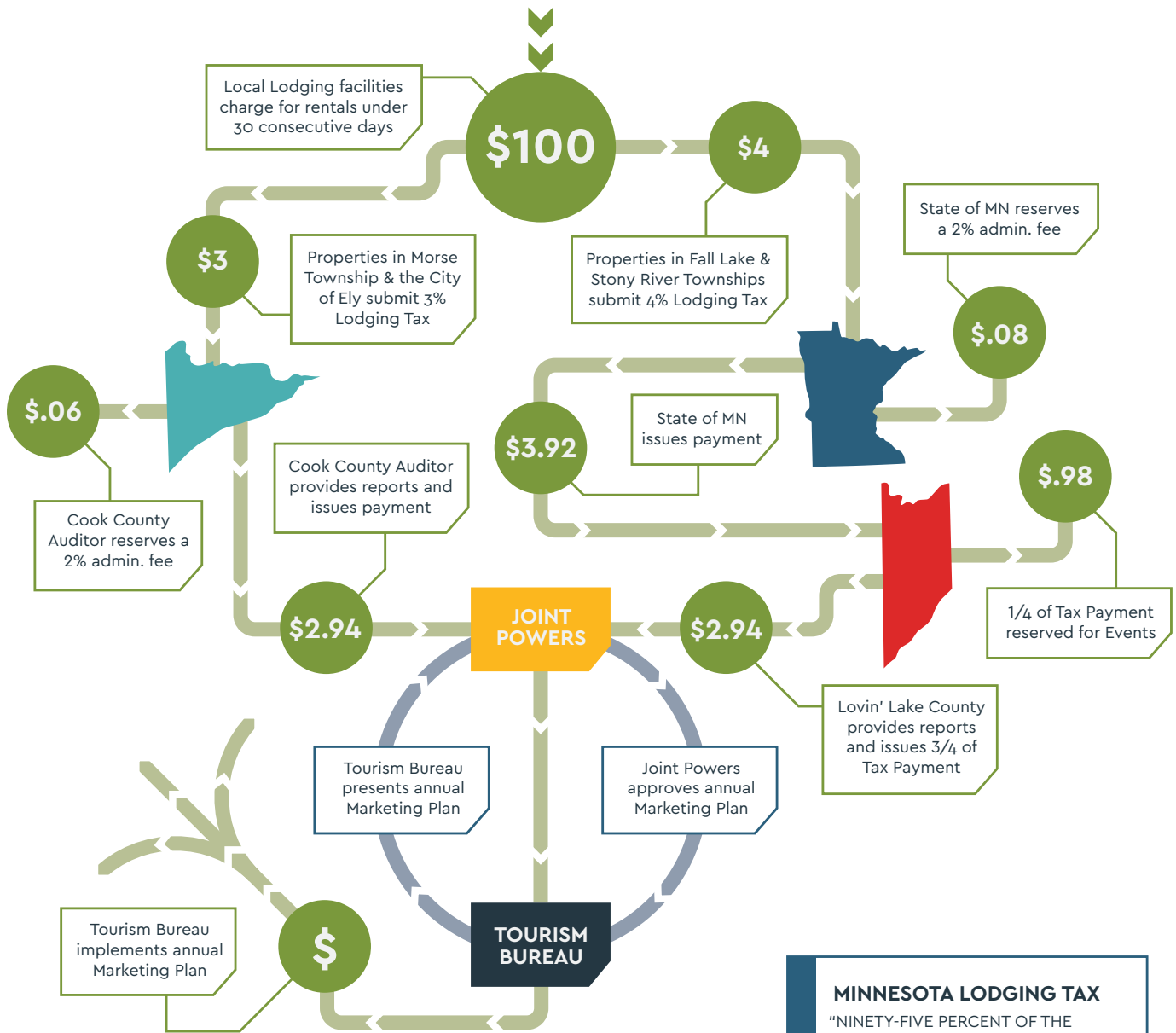
Renewal is required every two years, a reminder will be sent to you when renewal is required.

Questions? Contact The Ely Area Tourism Board Executive Director, Cindy Smyka: tourism@ely.org



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



SHORT-TERM RENTAL STANDARDS PROGRAM

Application for Accreditation

How to fill out this application

Option 1 - Print the form portions of this packet, fill out by hand and mail in to

Ely Area Tourism Bureau, PO Box 182 Ely, Minnesota 55731

Option 2 - Fill out the form portions of this packet using a PDF program such as Adobe Acrobat, save to your computer and email to: *tourism@ely.org*

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

Once your application is received, please allow up to 10 business days for processing. You'll receive a confirmation/welcome email when processing is complete. 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

Questions? Email Ely Area Tourism Bureau Executive Director Cindy Smyka at *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*

FILL OUT CHECKLIST ON NEXT PAGE, SIGN, DATE, AND SUBMIT APPLICATION VIA EMAIL OR MAIL.





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. With questions, email 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"/> 4625.0300 Sanitation requirements	<input type="checkbox"/> 4625.1400 Hand-washing requirements
<input type="checkbox"/> 4625.0400 Building requirements	<input type="checkbox"/> 4625.1500 Eating utensils/drinking vessels provided in rooms
<input type="checkbox"/> 4625.0500 Floor requirements	<input type="checkbox"/> 4625.1600 Waste disposal
<input type="checkbox"/> 4625.0600 Wall and ceiling requirements	<input type="checkbox"/> 4625.1700 Insect and rodent control
<input type="checkbox"/> 4625.0700 Screening requirements	<input type="checkbox"/> 4625.1800 Personnel health and cleanliness
<input type="checkbox"/> 4625.0800 Lighting and ventilation requirements	<input type="checkbox"/> 4625.1900 Cleanliness of premises
<input type="checkbox"/> 4625.0900 Space requirements	<input type="checkbox"/> 4625.2000 Fire protection
<input type="checkbox"/> 4625.1000 Bedding and linen requirements	<input type="checkbox"/> 4625.2100 Plumbing and swimming pools
<input type="checkbox"/> 4625.1100 Room furnishing requirements	<input type="checkbox"/> 4625.2200 Sanitary dispensing of ice
<input type="checkbox"/> 4625.1200 Toilet requirements	<input type="checkbox"/> 4625.2300 Initial and renewal license fees, license exp dates
<input type="checkbox"/> 4625.1300 Water supply	<input type="checkbox"/> 4625.2355 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 accessible/displayed for guests (*See next pg for template*)

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

Date





This property meets the requirements for safety and hospitality outlined by the Ely Short-Term Rental Standards Program.
To view these requirements, scan the QR code above or visit [Ely.org/Lodging/Vacation-Rentals](https://ely.org/Lodging/Vacation-Rentals)

NOISE/QUIET HOURS

PARKING INFORMATION

WASTE DISPOSAL AND RECYCLING

EMERGENCY PROCEDURES & SAFETY

PETS