



Town
Of
Lakewood
17181



Twin Pines Rd
Lakewood WI 53148

Dear Town Residents,

This letter is meant as an educational letter for those who may own and operate a short term rental property within the Town of Lakewood.

During this past spring there has been a collaborative effort between the town board of Lakewood and the Oconto County Economic Development Corporation (OCEDC) to ensure that room taxes are collected and distributed back to the municipality they originated. State of Wisconsin Statutes ensure that 70% of all room tax monies collected go towards promoting tourism in our area. The remaining 30% stays within the municipality it originated in to help fund our local municipal priorities. In order to ensure each participating municipality is getting their equitable share, a Room Tax Commission was created earlier this year. This Commission is comprised of representatives from the towns and the hospitality industry. This group will work with the OCEDC to ensure the distribution of funds is done in accordance with requirements set forth by Wisconsin State Statutes.

First, it is important to know that all short term rental properties must have the proper licensing from the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP).

Form: <https://form.iotform.com/211605752728053>

Phone number (608) 224-4923

Email Address: datcpdfslicensing@wisconsin.gov

Q: How do I obtain the proper licensing?

A: (Step 1) To ensure you have the proper licensing, please complete the attached application and hand deliver, or mail, to the Waupaca County Courthouse located at:

Waupaca County Public Health

811 Harding St Waupaca, WI 54981

Checks should be made payable to, Waupaca County DHHS. This is an annual permit.

Q: On the application, I am noticing that there are different categories of lodging depending on number of rooms? What do I choose?

A: State law considers each private rental 1 unit. For example, if you have 1 home that has 5 bedrooms, that property would be considered one room and would fall under the "Tourist Rooming House" category.

Q: What if I have trouble with the application or do not understand something...who should I reach out to?

A: Below is the appropriate contact information for all questions relating to licensing for short term rentals:

- Waupaca County Public Health Phone Number: 715-258-6323
- Waupaca County Public Health Email: publichealth@co.waupaca.wi.us

- Website link to licensing programs: https://www.waupacacounty-wi.gov/departments/health_and_human_services/food_safety.php
- WI Admin Code relating to Hotels, Motels, Tourist Rooming Houses: https://docs.legis.wisconsin.gov/code/admin_code/atcp/055/72

Q: Are there any other permits needed to operate my short term rental legally?

A: (Step 2) Yes, the last permit requirement is a "Hotel/Motel/Short Term Rental Permit" through your local municipality. This permit has a \$50.00 fee (yearly renewal \$25.00) and ensures that your municipality has record of all short term rentals operating within its municipal boundaries. This is an **annual permit**. If you are operating multiple rentals in multiple municipalities, you will need to complete a permit application for each property within Lakewood you are operating within. Applications can be found on the Town of Lakewood website.

<https://lakewoodwisconsin.org/>

Q: Great, now that I have the proper licensing and permits, how do I know I am paying the appropriate taxes (Room Tax and Sales Tax)?

A: (Step 3) Good question, if an owner of a short term rental is exclusively using online rental platforms such as VRBO, AirBnB, Home and Away, etc... It is likely that the room tax and sales tax is automatically being paid. Room tax may be automatically sent to your municipality through your agreement with those companies. We recommend reading through your agreement to ensure room tax is being accounted for.

Q: What if I rent my property and do not use the larger online platforms as mentioned above?

A: (Step 4) If you do not use an online rental platform that automatically pays your room tax and sales tax, **it will be your responsibility to make that payment to the Town of Lakewood** (Room Tax) and the State of Wisconsin (Sales Tax). Taxes should be paid on a quarterly basis. Visit the below link for information on how to apply for a "seller's permit" through the Wisconsin Department of Revenue.

<https://www.revenue.wi.gov/Pages/FAQS/pcs-seller.aspx>

Sincerely,

Town of Lakewood Board and

Oconto County Room Tax Commission
