

County of Marin
Department of Finance – Tax Collector

Long-Term Tenant Owner Authorization Affidavit

I/We, _____, am/are the
owner(s) of the real property identified as follows:

Assessor Parcel Number (APN) _____

Property address: _____

This property, in its entirety, is being rented or leased to a long-term tenant:

Name(s) of tenant(s): _____

Start date of tenancy: _____

I/We hold a valid business license as is required for long term rentals located in the
unincorporated areas of Marin: Business license number: _____

The terms of our rental/lease agreement **authorize** the tenant to sublet the property as a
short-term rental that would be subject to the provisions of the Marin County Uniform
Transient Occupancy Tax Code 3.05.

RESPONSIBILITIES OF PROPERTY OWNER(S):

As the owner(s) of this property, I/we understand and acknowledge my/our legal responsibilities
in regard to short term rental activity conducted by my/our tenant(s), including but not limited to
the following:

- Short-term rental accommodations that are located in the unincorporated areas of Marin
County are subject to the provisions of the Marin County Uniform Transient Occupancy
Tax Code 3.05 (MCC 3.05)
- Short-term rental “Operators” are responsible for the collection and remittance of
Transient Occupancy Tax.
- Property owner(s) who, directly or indirectly, provide short-term rental accommodations
are considered “Operator(s)” under MCC 3.05.02(f).
- A short-term rental “Operator” is defined as follows:
*"Operator" means the person who is proprietor of the hotel, whether in the capacity of
owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where
the operator performs his function through an authorized agent or any type or character
other than an employee, the authorized agent shall also be deemed an operator for the
purpose of this chapter and shall have the same duties and liabilities as his principal.
Compliance with the provisions of this chapter by either the principal or the authorized
agent, shall, however, be considered to be compliance by both.*

- Property Owner(s) who, directly or indirectly, provide short-term rental accommodations, must register with the Marin County Tax Collector for a Business License and a Transient Occupancy Tax Certificate.
- Property Owner(s) who, directly or indirectly, provide short-term rental accommodations, must provide notification to neighbors in accordance with the Notice of Short-Term Rental Ordinance (MCC 5.41)

NOTICE TO PROPERTY OWNER(S) REGARDING CERTIFICATE OF TAX LIEN:

Property owner(s) who, directly or indirectly, provide short-term rental accommodations in the unincorporated areas of Marin County, and do not comply with the requirements of MCC 3.05, may be subject to a Certificate of Tax Lien pursuant to MCC 3.05.130.

I/we acknowledge the aforementioned regulations and responsibilities pertaining to short term rental accommodations, and declare, under penalty of perjury, that the information provided herein is true and correct.

Executed on _____ at _____, California.
(date) (city/town)

Signature of Property Owner(s): _____

Printed Name: _____

Signature of Property Owner(s): _____

Print Name: _____

Phone Number: _____ Email Address: _____

Signature of Tenant: _____

Printed Name: _____

Phone Number: _____ Email Address: _____

Mail To:
Marin County Tax Collector
Attn: Transient Occupancy Tax
PO Box 4220
San Rafael, CA 94913

<p>For official use only: Date received: _____ Reference Number: _____ Rental Agreement: _____ Staff Initials: _____</p>
