

# TDA Bulletin

A PUBLICATION OF THE TOURIST DEVELOPMENT ACADEMY

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Joe G. Tedder, CFC, Tax Collector  
Polk County, Florida



## The Tax Collector's Tourist Development Academy:

*The Academy is an education arm of the Polk County Tax Collector's Office. The Academy consists of tri-annual series of informational programs focusing on current regulatory and compliance issues that most affect visitor accommodation rental businesses.*

### TDA Mission:

*To advise, educate and inform providers of accommodations in Polk County*

### Polk County

#### Tax Collector's Office

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## 2008 Tourist Development Coupons Go Out

Short-term rental establishments in Polk County comprise the Tourist Development Tax Roll. This group, comprised of hotels, motels, vacation homes and any overnight accommodation provider that rents for six months or less, will be receiving their 2008 tax payment coupons in the coming days according to Artis Dukes, Director of the Polk County Tax Collector's Office Economic Development Department.

"All rental properties should be receiving their account packets," states Dukes, "which are being mailed to either the owners or to the vacation home management companies."

All homes rented in Polk County must be registered by the County. Managed homes have the option of having their taxes paid directly by the local management company, a trend which is on the rise, Dukes says, making compliance issues easier to resolve.

If your company's contact information has changed or if you have not received your 2008 coupons by the end of December, please contact the Tax Collector's office by email at:

[EconDev@PolkTaxes.com](mailto:EconDev@PolkTaxes.com)

or by calling the Economic Development Department at (863) 534-4731.

## ONLINE QUESTIONNAIRE PARTICIPANTS NEEDED

In lieu of a Fall Forum this year, the Advisory Board of the Tourist Development Academy has developed an online version of its traditional Fall questionnaire.

Since its inception, the Tourist Development Academy has sought input from the vacation home rental industry on those issues and industry concerns that impact voluntary compliance. "It is the purpose of the TDA," states Joe G. Tedder, Tax Collector for Polk County, "to educate the industry with regulatory updates, legislative issues and important 'need-to-know' rules and guidelines which most affect the visitor accommodation rental businesses in Polk County."

To facilitate the gathering of this information this year, questionnaires are now available online at the Tax Collector's Office website. Anyone may fill out a survey. The deadline for submission is December 31, 2007. To participate, simply visit,

[www.polktaxes.com](http://www.polktaxes.com)

Scroll down the home page and link to the questionnaire.

## - Property Guides Now Available Online -

The Tax Collector's Tourist Development Academy has published a guide for vacation rental homeowners who rent or lease their vacation homes in the "Four Corners" area of Central Florida. This guide is designed to help homeowners better understand tax compliance issues that affect their rental home. The document is available on the home page of the Tax Collector's Office website,

[www.polktaxes.com](http://www.polktaxes.com)

*"The short-term rental industry makes up over 50 percent of the Polk tourism tax money. As lodging providers, your business plays an important role in Central Florida's economic engine. Working with you, we recognize the contributions of the short-term rental industry to Polk County's growth."*

**Joe G. Tedder**

**Upcoming Deadlines:**

- ▶ 3% Discount off 2007 property taxes available through 12/31/2007 only.
- ▶ Renewals for Business Tax Receipts, (formerly Occupational Tax for businesses operating in Polk County) are now delinquent. Contact the Tax Collector's Office if you have not renewed your county business license.
- ▶ Tourist Development Taxes are due on the 1<sup>st</sup> and delinquent on the 20<sup>th</sup> of each month. Make your payment early to avoid penalty.

**FAQs**



**Did you know....**

*Polk's 5 percent resort tax on short-term accommodations grew 8 percent in 2007, finishing at \$7.2 million as of Sept. 30 compared with \$6.7 million in the previous year.*



SPOTLIGHT on.....

**David Leather**

**Hayes Vacation Rental, Inc.**

David and Brenda Leather are the owners of Hayes Vacation Rental of Kissimmee, Florida. However, their arrival to the United States and to the vacation home rental business has been anything but good timing. "The original owner, Barbara Hayes, was a friend of ours. She opened the management company in 1991. When she decided to retire, she offered us the business. We bought the business on September 7, 2001, four days before the terrorist attacks... not exactly a good time to jump into the tourism business."

Nevertheless, under new ownership, Hayes Vacation Rental flourished. Starting with the original nine properties, David and his wife have expanded the operation to 40 homes over the past 6 years, nine of which are located in Polk County.

David and Brenda originally lived in Bolton in the U.K., where David spent the previous thirty-year career specializing in air conditioning controls, working first with Honeywell and later with Siemens International. Running parallel with work David is also a keen sailor and has won most of the sailing regattas in his class in Northwestern England.

David is the outgoing president of the Central Florida Vacation Rental Managers Association, formerly known as the Central Florida Property Managers Association. He will be stepping down at the end of the year, having served for the past two years in that capacity. Randy Thomasson will be taking up that post in 2008. During his tenure, David has steered the organization through a period of growth and prosperity. Early this year, Leather and the board hired its first Executive Director, Jeff Chase, to assist in running the ten-year old organization.

"Our organization has experienced major growth over the past few years, and it got to the point that we needed a staff member to do those things that members just don't have time for," shared Leather.

Leather has something else to crow about as well. On Thursday, December 6th, at the Kissimmee Civic Center, Leather and his wife were honored by the Kissimmee-Osceola Chamber of Commerce's 2007 Osceola Small Business of the Year Award. This annual award recognizes local companies who have added to the well-being of the county. Leather has his challenges though. Hayes Vacation Rental owns properties in multiple counties and deals with variable tax rates and surcharges that make running a multi-county business a complicated proposition.

"We get tremendous marketing support from Polk and Osceola's Development Councils. However, we would like to see them work together better to market the one destination - Central Florida." He elaborated that Orange County Development Council is assessing a surcharge on those homes which fall outside of their county but who benefit from their marketing message.

Leather responds, "To succeed in marketing Central Florida, we need to work together and not be divided over petty issues." Another challenge on David's list is a better understanding of the extreme water shortage in the area.

Hayes Vacation Rental is an active participant in the TDA and is a Charter Member and 2007 Seal of Compliance (SOC) holder. Leather's company proudly displays this recognition in the signature line of their email. Look for that signature line to grow with each award. Congratulations David and Brenda.



Brenda and David Leather, receiving the 2007 Business of the Year Award from Kissimmee-Osceola County Chamber of Commerce, December 6, 2007.

**Tax Collector's Message**

**Remember...** Our office takes the issue of delinquent tourist development taxes very seriously. Everyone is required to collect and remit taxes monthly. If you know of any short-term renting that is not covered by a tourist development tax account and/or county local business tax receipt (previously referred to as an occupational license), please contact our office.

**1-866-OUR-TURN (1-866-687-8876)**