



TOWN OF TELLURIDE

Understanding Short-Term Rental Regulations

The Telluride Municipal Code and Land Use Code regulate rentals within the Town of Telluride and regulations vary depending upon the zone district in which the rental property is located. Short-term rentals (rentals for 29 days or less) are subject to both state and local sales and excise taxes, and most are subject to the newly enacted Affordable Housing Short-Term Rental Tax. In an effort to clarify rental regulation and taxation, the Town of Telluride provides the following information.

Short-Term Rental Taxation.

All short-term rentals in the Town of Telluride are subject to taxes which must be collected from renters and remitted by the property owner or manager. It is important to note that most short-term rental websites will not remit taxes on an account holder's behalf. Town of Telluride taxes are remitted directly to Town and State taxes to the Colorado Department of Revenue. ***Please Note: Rental websites handle tax remittance differently, some remitting no taxes, and some only certain taxes on behalf of the property owner. The property owners are ultimately responsible for ensuring compliance with all applicable state and local laws including tax collection and remittance.***

8.65% Sales Tax.

All short-term rentals are subject to an 8.65% sales tax broken down as follows:

- 4.5% Town of Telluride sales tax*
- 2.9% State of Colorado sales tax
- 1.0% San Miguel County sales tax
- 0.25% San Miguel Authority for Regional Transportation sales tax

*Town's 4.5% sales tax is inclusive of a 0.5% sales tax which supports affordable housing. Of the remaining 4% unencumbered sales tax revenue, 20% supports the Open Space Fund and the remainder supports the General Fund.

2% Town Lodgers' Tax.

Short-term rentals are also subject to a 2% Town Lodgers' Tax collected by all lodging establishments within Town of Telluride for the purpose of funding activities related to tourism or marketing of the Telluride community, managing the effects of tourism on the community and its natural resources, or for other Town purposes.

2% Town of Telluride Excise Tax.

Short-term rentals are also subject to Telluride's 2% excise tax which supports the Airline Guaranty Fund supporting air traffic to the region.

2.5% Town of Telluride Affordable Housing Short-Term Rental Tax.

All short-term rental properties except those assessed as Commercial by the San Miguel County Assessor are subject to the newly enacted 2.5% Town of Telluride Affordable Housing Short-Term Rental Tax. This tax was approved by the electorate in November 2019 and applies to all rentals beginning January 1, 2020.

For additional information regarding local taxes contact the Town of Telluride Finance Department at (970) 728-8436 or refer to the Town's website at <http://telluride-co.gov/> under the Finance tab.

For information regarding County and State taxes contact the Colorado Department of Revenue at (303) 534-1208 or <http://www.colorado.gov/revenue>.

SHORT-TERM RENTALS ARE TAXED AT A RATE OF 15.15%

EXCEPTION: SHORT-TERM RENTALS IN PROPERTIES ASSESSED AS COMMERCIAL BY THE COUNTY ASSESSOR ARE TAXED AT A RATE OF 12.65% AS THEY ARE NOT SUBJECT TO THE TOWN OF TELLURIDE AFFORDABLE HOUSING SHORT-TERM RENTAL TAX AS EXPLAINED ABOVE

To determine the Property Tax Classification of a property, contact the San Miguel County Assessor at 728-3174.

Business License Requirements.

A Town of Telluride business license is required for each short-term rental property and must be acquired prior to advertising the availability of a property. Advertising includes all marketing regardless of medium and all advertisements must display or cite a current license number. Business licenses may be obtained online at <https://telluride.munirevs.com/> and additional information is available at www.telluride-co.gov or by calling the license administrator at (970) 728-2159. Town of Telluride business licenses expire December 31st annually and must be renewed by January 6th of each calendar year.

Business License Fees. The cost of a business license for a short-term rental property is \$330 + \$44 per sleeping area including lofts and converted sleeping areas. Lodging establishments pay \$132 per sleeping room. The proceeds derived from the business license fees are first used for reasonable costs incurred in connection with the administration: of the remaining balance, eighty percent (80%) is used for marketing and twenty percent (20%) is deposited into the Open Space Fund.

All revenue resulting from the approval by the Town electorate at the election on November 2, 2021, to increase the business license fees on short-term rental units in Sections [6-1-20\(1\)](#) through [\(3\)](#) of the Telluride Municipal Code are dedicated to the Town's Affordable Housing Fund and are used exclusively to fund and finance the development and preservation of affordable housing, including the acquisition of land therefor.

Residential Zone Districts.

In an effort to maintain the character of residential neighborhoods, restrictions on the number of occurrences and number of days a dwelling may be rented annually have been adopted. Rental limits apply to the following residential zone districts: Residential, Historic Residential, Hillside Transitional, Hillside Developing One, Hillside Developing Two, West Hillside and Medium Density Residential (collectively referred to as "**Residential Zone Districts**"). While most Residential Zone Districts are north of Colorado Avenue, please refer to the zoning map available on the Town's website. Planning Department assistance is also available at 970-728-2175. **NOTE:** Residential Zone District short-term rental restrictions do not apply to rentals in the accommodations and commercial zone districts.

Long-Term Rental In Residential Zone Districts.

Long-term rentals are rentals for periods of 30 consecutive days or more and are allowed throughout the Town of Telluride. In the Residential Zone Districts, however, long-term rentals for a single property may not exceed three (3) rentals in any calendar year pursuant to Telluride Land Use Code §3-601.B. For example, you could rent your property one time for 60 days, one time for 30 days and one time for 180 days. Long term rentals are not subject to sales, excise or Affordable Housing Short Term Rental taxes and are not subject to the short-term rental requirements of Article 3, Division 6 of the Land Use Code except to §3-601.B as mentioned above.

Short-Term Rental In Residential Zone Districts.

Short-term rentals are for periods of 29 days or less and are also permitted throughout Town. Short-term rentals for each Residential Zone District property, however, may not exceed three short-term rentals annually for a cumulative number of rental days not to exceed 29. For example, a property may be rented once for 15 days, once for 10 days and once for 4 days in a calendar year, three rentals for a cumulative number of 29 days, or may have one short-term rental for 29 days total.

Violations Of Telluride Municipal Code.

Town encourages voluntary compliance with local and state regulations, but will not hesitate to file summons and complaints for violations of Telluride Municipal Code regarding property rentals. Please consult the Telluride Municipal Code and the Land Use Code available online at <https://telluride.municipal.codes/> for details regarding local regulations, or contact the Planning Department at (970) 728-2175 with questions regarding short-term rental, long-term rental, Residential Zone Districts, or what constitutes compliance with local regulations.

Failure to comply with the provisions of the Telluride Municipal Code and/or Land Use Code regarding property rentals can have serious consequences. Most violations constitute a misdemeanor and upon conviction are

punishable by a fine of up to one thousand dollars (\$1,000), or imprisonment for a period of up to ninety (90) days, or both such fine and imprisonment for each offense. In addition, each day a violation occurs or continues to exist is considered a separate offense. Most importantly, aside from the legal consequences, violations in Residential Zone Districts negatively impact neighboring property owners and residents.

RESIDENTIAL ZONE DISTRICT SHORT-TERM RENTAL REGULATIONS

Property owners in Residential Zone Districts who wish to rent their properties must ensure compliance with all local and state laws including, but not limited to, the following:

- Confirmation that short-term rental is a use permitted in the Telluride Land Use Code for the property's underlying zone district; and
- A Town of Telluride business license for each rental unit is obtained prior to or upon advertising of the short-term rental availability; and
- The valid business license number issued by the Town of Telluride appears on all advertising for the rental property; and
- The property owner or an owner's representative is designated as an on-call representative who is available 24/7 while the property is rented; and
- The on-call representative's contact information is filed with the Town Clerk during the business licensing process; and
- The on-call representative's contact information is prominently displayed and clearly represented within the property; and
- There is a clearly-defined trash and recycling storage area and an adequate number of bear proof trash and recycling containers for use by the renters, the location of which is clearly communicated to all renters; and
- Renters are properly informed about relevant Town of Telluride regulations, including but not limited to, restrictions and requirements for parking, pets, trash and recycling disposal and storage, bears, and noise; and
- Applicable local and state taxes are collected and timely remitted for all short-term rentals; and
- The required Residential Rental Affidavit is signed by the property owner or owner's representative attesting to rental frequency and number of rental days for each rental property by January 6 annually.

MORE INFORMATION

TOPIC	CONTACT	PHONE or WEBSITE
Town of Telluride Taxes	Town of Telluride Finance Department	http://telluride-co.gov/126/Sales-Use-Excise-Tax-Information or 970-728-8436
San Miguel County & Colorado State Taxes	Colorado Department of Revenue	http://www.colorado.gov/revenue or 303-534-1208
Property Tax Classification	San Miguel County Assessor	https://www.sanmiguelcountyco.gov/148/Assessor 970-728-3174
Town of Telluride Business Licensing	Town of Telluride Clerks Department	http://telluride-co.gov/281/Business-Licenses 970-728-2159
Town of Telluride Land Use Code	Town of Telluride Planning Department	https://telluride.municipal.codes/ 970-728-2175
Town of Telluride Municipal Code	Town of Telluride Legal Department	https://telluride.municipal.codes/TMC 970-728-2164
Residential Rental Affidavits	Town of Telluride Clerks Department	970-728-2159

[INSERT RESIDENTIAL RENTAL AFFIDAVIT]

Help Reach Our Zero Waste Goal Telluride is working hard to divert waste from the local landfill by reducing, reusing, and recycling. We encourage you to help us by joining our efforts.

- ◆ Trash & recycling –
 - **When is pickup?** If you are renting a home, ask the Property Manager. Each home is likely to have different days and times.
 - **What goes into the blue recycling bin?** Recycling tips are on the opposite side of this page.
 - ◆ Grocery bags – To help reduce waste, Telluride has banned plastic grocery bags and placed a 10-cent fee on each recycled-content paper bag. If you did not bring a re-usable grocery bag with you or your host has not left some for you to use during your stay, reusable bags are available for purchase at local stores.
 - ◆ The Free Box – The Free Box is a great place to find and leave gently used **items that can be used again**. It is maintained by wonderful volunteers, AKA “The Friends of the Free Box”. Please respect the rules. Do not leave anything on the sidewalk next to the box and, please do not leave electronics, furniture, or heavily used or soiled items.
 - ◆ Reusable To Go Cups – We all love to get a coffee or tea to go! Bring a reusable coffee mug and some coffee purveyors will give you a discount.
 - ◆ Household batteries – If you have used household batteries that you’d like to recycle, bring them to the Wilkinson Public Library. The library will recycle them free of charge.
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Think Conservation

- ◆ Save electricity – Turn off lights that are not needed, especially in unoccupied rooms or when you are not at home. Do not leave cell phones or computers plugged in, unless they are in active use or are being recharged. (You might also consider carrying a head lamp as a handy tool for potential electrical outages.)
- ◆ Save water – Turn off the water faucet when you are brushing your teeth or shaving. In homes, only run full dishwasher and laundry loads.
- ◆ Save fuel – Telluride has a “no idling” law. Please, turn off your vehicle if you will be in place for 30 seconds or more (i.e., most times). Idling a car for 30 seconds or more uses more gasoline than stopping and restarting.



Never Feed Wildlife, Especially Bears

Telluride is incredibly lucky to be surrounded by a variety of wildlife. However, while we live close to wildlife, we never feed them. This keeps wildlife from associating humans with food; maintaining healthy boundaries that keep both them and us safe. Black Bears are in and around town from March through November. Their favorite early A.M. activity is knocking over trash cans to see which are full of food and not locked. Please, remember to lock **both** clips on the lid of outdoor trash can(s) each and every night.



Be a Responsible Dog Guard

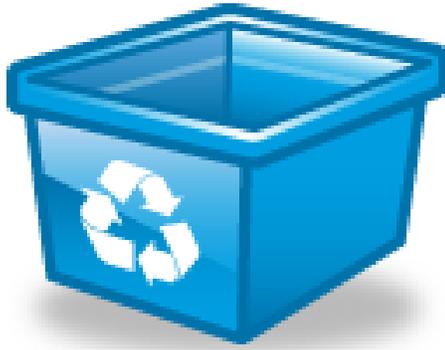
- ◆ Poop – Guardians must have a receptacle for picking up dog feces at all times and must immediately remove feces dropped by dog(s) in their care. Please put dog feces in a trash container or a container specifically provided for dog waste. It is unlawful (and yucky) to put poop in storm sewers, water ways, or on the property of another.
 - ◆ Leashing – Dogs must be on a leash in Town Park and between Columbia & Pacific avenues (i.e., Main Street). During the ski season, dogs must also be leashed on the Gondola Plaza and at the base of Lift 7.
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Be Considerate

- ◆ Noise – Please keep the noise down, especially after 10 pm. Remember that your neighbors may be starting out for work (or first tracks) early in the morning.
- ◆ Parking – If possible, please park in the driveway of the property where you are staying. Do not park on neighboring properties or block neighborhood driveways. You may park your vehicle on the street in your unit’s neighborhood, if you have a parking permit and are in compliance with the street-specific parking regulations detailed on town parking signs. Your rental agent or local contact would provide this parking permit to you at check in.

Thank you for your cooperation!

(Version 2012)



RECYCLING in Telluride

RECYCLE IN 5 EASY STEPS

1. Remove all caps and lids from containers. Put all caps and lids into the blue recycle bin.
2. Remove labels from bottles and tins, if possible.
3. Wash food residue from the item.
4. If it is plastic or metal, crush the item to reduce its volume. If it is a box, flatten it.
5. Place the item into the blue recycle bin. (Keep all co-mingles together on the bottom. Keep all paper/fiber together on the top or to the side of the co-mingles.)

WHAT SHOULD YOU PUT INTO YOUR RECYCLE BIN?

CO-MINGLES –

Metal: Aluminum cans, tin cans

Glass: All bottles & jars.

Plastic: #1 through #7. Look for the mark on the bottom of the plastic. If there is no mark, then it is trash.

FIBER –

Paper: paper, newspaper, magazines, telephone books, receipts, envelopes-with and without windows.

Paper board: cookie boxes, cracker boxes, cereal boxes, pasta boxes, paperboard egg cartons. (Please, do not put loose paper products inside paperboard items.)

Corrugated Cardboard: Broken down to flat. Limit of 8 pieces (aka “an armful”) per week. Place underneath the recycling bin.

WHAT SHOULDN'T YOU PUT INTO YOUR RECYCLE BIN?

***No aluminum foil or pie tins.
No mirrors, drinking glasses, broken windows.
No fluorescent paper. No photos.
No milk cartons, juice cartons, or butter boxes.
No diapers!
No dog poop bags!
No kitty litter!
No food scraps or coffee grounds!
No plastic bags of any kind!
No batteries or e-waste!***

Special Note on Coffee Cups: Lids = Yes. Used Cups = No.

