

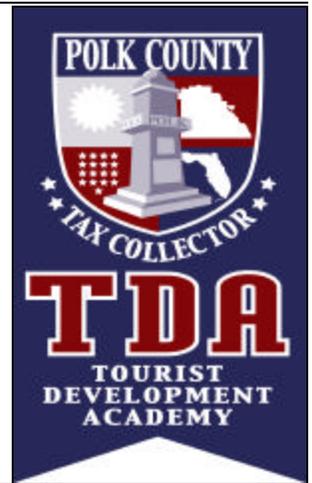
TDA Bulletin

A PUBLICATION OF THE TOURIST DEVELOPMENT ACADEMY

JOE G. TEDDER, CFC ♦ Tax Collector for Polk County, Florida

Issue No. 8
June 15, 2009

New Homeowners Welcomed in 2009 Spring Seminar



The Tax Collector's Tourist Development Academy:

The Academy is the educational 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

Joe G. Tedder, CFC
Tax Collector

▷ Artis Dukes, CFCA
Director
Economic Development
863-534-4746 x5712
ArtisDukes@polktaxes.com

▷ Martha Roe Burke, CFCA, CPM
Director
Compliance & Taxpayer Affairs
863-534-4722
MarthaRoeBurke@polktaxes.com

TDA Board of Advisors

Mark Jackson, Polk Co. Tourism/Sports Marketing

Connie Bartels, Dept. of Revenue

David Leather, Hayes Vacation Rentals

Artis Dukes, PCTCO

Martha Roe Burke, PCTCO

On April 7, 2009, the Tourist Development Academy of the Polk County Tax Collector's Office hosted its 4th annual Spring Seminar, which was held at the Discovery Center, inside the Circle B Bar Reserve.

The morning session was dedicated to newcomers to the vacation home ownership and management industry. **Tax Collector Joe Tedder** welcomed everyone and provided an overview of the purpose of the Tourist Development Academy and its mission. Those present were invited to become Seal Of Compliance holders as PCTCO Compliance Officer **Martha Roe Burke** outlined the requirements and changes from the prior year. The 2009 Seal Of Compliance holders were announced and introduced.

Colin Young with Villa4uFlorida, gave a brief overview of the education role the CFVRHMA plays in property home management and invited newcomers to get involved.

Breakouts hosted by representatives of the governing agencies responsible for overseeing vacation home rentals provided updated law and administrative requirements. Those present included The Honorable **Marsha Faux**, Polk County Property Appraiser; **Joe Perez**, District Manager, Division of Hotels &

Restaurants, Florida Department of Business & Professional Regulations; **Connie Bartels**, Tax Specialist II, Florida Department of Revenue; and **Artis Dukes**, CFCA, Director of Economic Development.

Keynote speaker **Dr. Gordon Kettle** provided an economic overview of the condition of Polk County with some predictions for recovery from the current slump.

Following questions from the audience, **Ms. Fay Downing** presented for the Tourism & Sports Marketing with Polk County, and provided the group with valuable information for seasonal bookings.

Chris Rudolph, Chief Deputy of Enforcement, Development and Compliance offered critical tax updates, including the future issuance of county local business tax citations and accelerated warrants for non-payment of tourist development taxes. A special thank you to the Polk County Democrat for providing the photography for our invitation, taken of Lake Hancock, at the Circle B Bar Reserve.

Our thanks to our friends at Polk County Tourism & Sports Marketing ...who came through once again to sponsor the delicious luncheon! And thank you also to Villa4uFlorida for the delicious Breakfast Bites!

(Continued on next column)



SOC NEWS

13 Management Companies Qualify for 2009 Seal of Compliance

- [CJ Management, LLC](#)
- [Hayes Vacation Home Rentals](#)
- [Liberty Vacation Homes](#)
- [J & M Management Services, Inc. \(Sunsplash\)](#)
- [Personalized Property Management Service](#)
- [Premier Home Management](#)
- [Sovereign Vacation Villas](#)
- [Florida Finesse Property & Management, Inc.](#)
- [Villa4uFlorida](#)
- [ExecutiveVillasFlorida.com](#)
- [Essex Management Inc.](#)
- [USA Vacation Homes](#)
- [Go Florida USA](#)

2010
SEAL of COMPLIANCE

DEADLINE FOR NEW
APPLICATIONS

December 1, 2009

Applications online at:

www.poltaxes.com

Business Tax Administration Updates

Reported at the last TDA Event

By Christopher Rudolph

Polk County local business tax renewal forms have been reformatted to be less confusing.

The renewal form is now easier to read and will no longer have a similar format to the actual tax receipt. This will allow business tax account holders to quickly go through their renewal materials and avoid mistaking the renewal card for a county local business tax receipt.

Also, county local business tax laws have changed to make it easier to pursue tax evaders. First, those who avoid complying with the county local business tax requirement are subject to a second degree misdemeanor and can be cited.

(Continued on next column)

Violators are subject to penalties and collection costs. Those who fail to comply will be required to appear before the county's Special Magistrate, where additional collection costs are applied. Second, a "Notice" or posting sticker has been created to communicate with non-compliant businesses.

Finally, the Tax Collector's Office is looking to enter into inter-local agreements with other agencies, such as the Sheriff's Office, or local code enforcement officials, which would allow them to also issue citations to businesses for failing to obtain a proper county local business tax receipt. For more information, go to

[**www.PolkTaxes.com**](http://www.PolkTaxes.com)

Action on Delinquent Tourist Development Accounts

Tax Warrants to be issued as of June 1

By Artis Dukes

The Polk County Tax Collector is responsible for the collection and administration of Tourist Development Tax, thus, is responsible to pursue every legal collection action to fulfill this obligation. This action may include but is not limited to filing a Tax Warrant in Polk County or any other county in which assets are found.

As of June 1, 2009 the Polk County Tax Collector's Office will institute a new warrant timeline. Going forward, any tourist development tax account that fail to file a tax return will be sent a notice the following month giving the account holder 30 days to bring account current.

In the event the past due tax returns are not filed within the 30 day period, the Tax Collector's Office will file a Tax Warrant against the delinquent tourist development tax account holder.

The Tax Collector's Office is committed to working with our account holders to resolve any tax liability. If you have any questions or concerns regarding this matter, please do not hesitate to call our office at (863) 534-4731 or email touristdevelopment@polktaxes.com.



Spotlight Marilyn and Colin Pullen – Premier Home Management

“Life doesn’t come to you; you have to go out and meet it.”

Marilyn Pullen

For Marilyn and Colin Pullen, the vacation home rental business is all about providing personalized service. And after 10 years living here in Central Florida, the couple is still “passionately and emotionally involved with [their] guests and owners,” states Marilyn. It is clear that their customer service strategy is paying off. Next month, Marilyn and Colin celebrate their 10th anniversary owning and managing Premier Home Management, headquartered in Haines City behind the post office. And in the time that they have owned the company, it has grown from 28 to 71 homes under their management. All but a few of the properties they manage are located in Polk County.

In assessing their growth, Marilyn, who is the “inside person” of the husband & wife team management approach states, “This is a comfortable number of homes in which we handle and provide that personal service. If you call our offices, you will get a live person not a recorded voicemail on the line.” Marilyn manages the sales and marketing side of the business while her husband is in charge of the physical property management side. She confides that she loves to create the personal touch with such things as small gifts left for the guests and towel displays. Marilyn is willing to ‘go the distance’ to create a management company that is very personalized, service-oriented, realizing that customer satisfaction can only come through satisfied, engaged clients and staff. Their warm and friendly office consists of just 6 employees and a Jack Russell terrier named “Jilly”.

Marilyn is also proud to work with 22 sub-contractors and suppliers whom they depend on to keep up with all the properties. Marilyn capitalizes on her excellent communications skills, whether it is on the phone, in person, or online, keeping everyone informed. In recent years, she has enjoyed creating online newsletters for her client base, which educates and informs new and returning

(Continued on next column)

customers on special offers and activities. Colin, as the “outside person” is responsible for the maintenance schedule and handles any site visits that occur. They are an energetic team.

A charter member of the Tourist Development Academy and Seal of Compliance, Marilyn is quick to throw in a plug for our office. “Far and away, Polk County is the best to deal with. I think what the Polk Tax Collector’s Office does for property managers is absolutely wonderful,” adding that “I am continually learning and hence, I am always at the TDA events.” She encourages other management companies to get involved.

Marilyn and Colin came to the USA from the U.K. back in 1999, when her brother Philip Hughes ran a water ski school in Lake Hamilton. Hughes started out checking on homes for friends who lived in the U.K. and who needed someone on the ground in Florida to keep an eye on their houses that were being leased. Her brother set up Premier Home Management, but by 1999, it was too much for him to manage along with his very successful ski school. Marilyn and her husband Colin came “across the pond” and bought the business from her brother. “We moved into our home on July 4th of that year,” Marilyn reminisces.

Marilyn and Colin have been married for 20 years, with a son Sean and daughter Kathryn, and three grandchildren, all living back in the U.K. Returning many times during the years to see the kids and update her visa, Marilyn optimistically envisions a time when she and Colin, as well as their children and employees can apply for resident status, as yet not possible for foreigners operating a business in the U.S. When asked what her personal philosophy is, Marilyn is quick to answer, “life doesn’t come to you; you have to go out and meet it.”

To download additional bulletins,
go to:

www.polktaxes.com

Sea of Orange Stickers



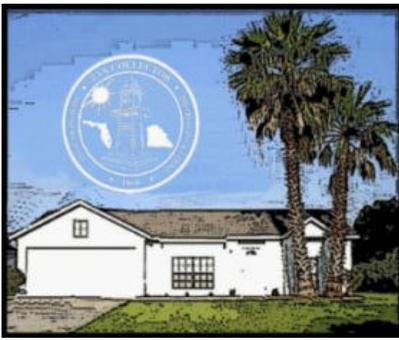
Recently, you may have seen a rash of orange stickers on a number of rental properties. Our Field Deputies are working hard to post delinquent tangible personal property taxes notices and other tax due notices. Thank you for your assistance in their efforts.

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)





Updated Vacation Homes Property Guide Online!

The Tax Collector's Tourist Development Academy has provided 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



Upcoming Deadlines:

- ▶ Applications for the 2010 Seal of Compliance are being accepted now. Go online to pull down an application.
- ▶ Tourist Development Taxes are due on the 1st and delinquent on the 20th of each month. Make your payment early to avoid penalty.
- ▶ Renewal applications for Business Tax Receipts are in the mail. If you have not received your renewal form by August 1st, please contact our offices.
- ▶ Business Tax Receipts, (formerly Occupational Tax for Businesses) must be renewed, beginning August 1st through September 30th of each year.



The TDA Spring Seminar participants (l to r) Colin Young, Villa4uFlorida, Christopher C. Rudolph, Chief Deputy of Compliance, Delinquency and Development, and Marilyn Pullen, Premier Home Management take a break outside the Discovery Center at the Circle B Bar Reserve near Winter Haven.

Davenport Man Gets Five Years for Tourist Scam

Owner of Green Orange Villas pleads no contest to multiple charges

The Tax Collector's Office recently participated in an investigation in which a local business operator defrauded over 27 tourists looking for short-term rentals of villas and vacation homes in Polk County.

Roger Colby, d/b/a Green Orange Villas took a plea deal in order to drop charges on his wife, Rosalind. Both were involved in the operations which failed to pay for services rendered including the failure to pay a property management company for rental homes used by Colby's clients. Past efforts by the Tax Collector's Office to bring Colby into compliance had been unsuccessful.

61 year old Colby was arrested back in November of 2008 following the State Attorney's Office investigation. He pled guilty to 17 felony counts, including grand theft, scheme to defraud, money laundering, theft of sales tax and failure to file six

consecutive tax returns. He was sentenced to five years in prison in March of this year. He must also serve 20 years probation and pay approximately \$73,000 in restitution.

It was also determined that he was illegally living in the U.S. and may face deportation to the U.K.

Unsatisfied customers came to Florida and discovered that the homes promised them were not available.

Court records show that if Colby remains in the U.S., that conditions of his probation cite he may not be employed where he has a job handling money, can only have access to one checking account, cannot engage in business associated with rental units or real estate, and he cannot engage in business involving advertising, or soliciting sales via the Internet. For more information, go to

www.PolkTaxes.com

(Continued on next column)