

CHEROKEE COUNTY OCCUPANCY TAX REPORT

**Complete and mail to:** Cherokee  
County Finance Department  
75 Peachtree Street  
Murphy, NC 28906  
Phone: 828-837-2130

For Calendar Month and Year: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

Name and address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Accommodation Name: \_\_\_\_\_

Phone No: \_\_\_\_\_

**Due Date: 20<sup>th</sup> of Following Month**

If this is your final report, check here: \_\_\_\_\_

SALES: Total Occupancy Sales-Excluding Tax Collected: \_\_\_\_\_  
6% Occupancy Tax: \_\_\_\_\_  
Late Filing Penalty (see below): \_\_\_\_\_  
Late Payment Penalty (see below): \_\_\_\_\_  
Total Due (Cherokee County): \_\_\_\_\_

(Please make check payable to: Cherokee County)

CERTIFICATION: I certify that this report is to the best of my knowledge and belief a true and complete report.

Print Name and Title: \_\_\_\_\_

Signature and Date: \_\_\_\_\_

**Note: Report must be signed by Owner of Business or by a Partner, or by a Corporate Officer or by an authorized Property Manager.**

**IMPORTANT: THIS REPORT MUST BE FILED EVEN IF NO TAX IS DUE**

**Annual requirement:** Submit a list with owner's name, mailing address AND THE ADDRESS of each rental property by September 20<sup>th</sup> of each year.

**PENALTIES:**

This return is required to be filed on or before the 20<sup>th</sup> of the month following the month in which the Tax accrues. Failure to file this return by that date shall result in a penalty of 5% of the amount of tax per month not to exceed 25% in aggregate or \$5, whichever is greater. Failure to pay any tax when due, without intent to evade the tax, shall result in an additional penalty equal to 10% of the tax, subject to a minimum of \$5.

Any person who willfully attempts in any manner to evade or defeat the occupancy tax or its payment shall, in addition to other penalties provided by law, be guilty of a Class H Felony. And the willful failure to pay the occupancy tax, make the return, keep the records, or supply the information, at the time or times required by law, or rules pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor.