



COMMUNE D'AYENT

ADMINISTRATION COMMUNALE
RTE D'ANZÈRE 1 - CP 56 - CH-1966 AYENT

P.P.A. CH-1966
Ayent



To the owners of
accommodation in Ayent

Personal code :



Personal number :

Ayent, February 23rd, 2017

Annual tourist tax – Monitoring the Lodging Data

If you wish to have the documents in another language (FR, DE): Please contact the municipal administration – see contact on the reverse side of this document.

The DE, EN versions can also be accessed via the following web address: <http://www.ayent.ch/commune/tsf-controle-logement.html>

Dear property owner,

In December 2016, following last year's participatory proceedings, the community of Ayent adopted new regulations regarding tourist taxes. The document, based on the new tourism laws (LTour 2014), is currently undergoing approval by the cantonal council.

At the end of 2016 this text was presented at an open meeting to all those who are active in the local tourism industry (owners of secondary residence, representatives of corporations and businesses, hosts, citizens of Ayent, etc.). The final version will be made available on the community website as soon as the cantonal council has given its approval.

Within the framework of introducing the annual tourist tax (ATT) as mentioned in the associated regulations, the community of Ayent would like to review the "apartment" sector data that it has in its possession.

Together with this letter there is :

- A brief explanation regarding the annual tourist taxes
- A guide for filling out the "lodging" form
- **The form (or forms) to be filled out about your apartment (or apartments)**

The form (or forms) to be filled out already contains (or contain) some data. The community of Ayent offers you two means for auditing this data:

Option 1 : Augmenting or correcting the accompanying printed form (forms) and sending it (them) back to the municipal administration by means of the stamped return envelope **before March 22nd**;

Option 2 : **Before March 22nd** augment or correct the form online at <http://www.ayent-data.ch> whereby you will need to use the activation code* that is provided in the uppermost line of this letter.

** Note: This activation code (not to be given to someone else) can be used only once. The attached guide lists all the information you are required to provide. In order to simplify the online confirmation it is useful to prepare the supplementary and/or correction information in advance.*

If we have not heard from you by March 22nd, we shall regard the information on your form (forms) as being correct and approved by you, the owner.

The sent forms refer to **both the main as well as to occasionally used apartments**. The part of the form that refers to how the apartment or domicile is used makes it possible to differentiate between the types of residence. The data audit and confirmation should take place for each domicile, independently of how it is used.

We thank you, dear owner, in advance for your assistance and greet you most cordially.

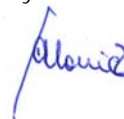
The municipal administration of Ayent

The President

The Secretary

Marco AYMON

Thierry FOLLONIER



For possible questions, we request that you use the following address:

Municipal administration

residents' registration office

Tel. +41 27/399.26.36

controle.habitant@ayent.ch

FR Mondays from 08.00 to 11.30 and from 14.00 to 17.00,
Tuesday to Friday from 14.00 to 17.00

DE/EN Mondays from 08.00 to 11.30 and from 14.00 to 17.00
Thursdays from 14.00 to 17.00

INTRODUCTION

The tourist taxes already exist. The new cantonal law concerning tourism (LTour 2014) allows us some new leeway:

- Elimination of the upper limit for the uniform amount of the tourist taxes;
- Mandatory levy of the tourist tax from each owner of a second domicile.

The basic approaches were explained at three (public) workshops within the framework of the "Anzère2025" participatory process and, in addition, the requirements with respect to animation, maintenance of existing facilities and the expansion of new projects were explained throughout the whole year. The message was plain: *"We desire that Anzère discovers again its earlier attractiveness with a just and adequate funding of the tourism sector"*.

For this reason the local authorities of Ayent und Arbaz have decided to introduce the annual tourist tax. This replaces the voluntary reporting of overnight stays (by the owners). For professional lodgings (hotels, hostels, huts, camping places), with the exception of rental agencies, the spa taxes for overnight stays is to be levied as before.

ANNUAL TOURIST TAXES

Every owner of a second domicile within the communities of Ayent and Arbaz is to pay a annual tourist tax that replaces the per-overnight-stay tax. In the yearly amount all overnight stays and occasional rentals are included. The owner who rents out his or her domicile collects the tax per overnight stay from their guests and keeps it (earlier it was to be sent to the TO).

The amount of the annual tourist tax is set separately for each domicile, depending on its **location** (3 sectors, see the map in the attachments) and according to a **tourism coefficient**. This represents the **value of the potential touristic use of the place of residence**. As stipulated by the law (LTour), this quotient is determined by the **number of rooms**, by a statistical analysis of the domicile inventory of the Ayent community according to the living area, the number of rooms and beds and the theoretical capacity (adults and children) of the respective accommodations.

ANNUAL TOURIST TAX EXEMPTIONS

The tourist tax regulations that were approved in December 2016 by the community of Ayent and that are currently proceeding through the approval procedure of the cantonal council include, though, provisions for exemptions. These concern accommodations that are rented to persons who live in the communities or seasonal persons who pay withholding tax if the rent duration exceeds 4 months.

Discounts will also be approved for accommodations that are located outside the building zone and more than 300 meters from the next street that is kept open the whole year.

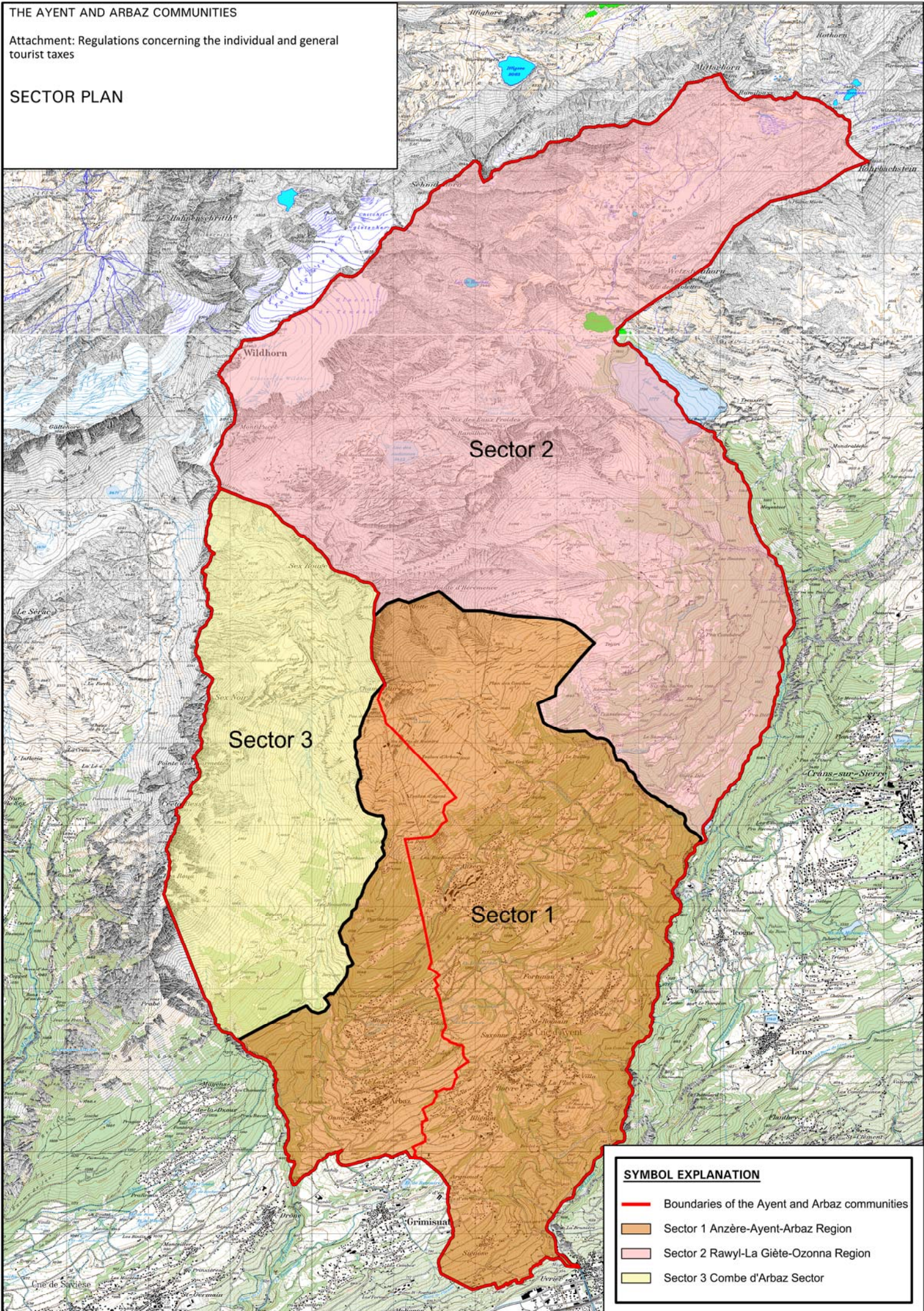
Finally, the handling of alpine huts and other second apartments is also defined for those owners who live locally and which are used exclusively for personal purposes.

REGULATIONS

At the end of 2016 the new tourist tax regulations were presented publicly in a meeting at which all those active in the tourism branch could participate (politicians, owners of second apartments, representatives of companies and commercial enterprises, rental agencies, residents of the Ayent community, etc.). The final version of the regulations will be available on the community website as soon as it is approved by the cantonal council.

Further information via: www.anzere.ch -> Pratical info -> ANZERE 2025

SECTOR PLAN



FORM REGARDING THE ACCOMMODATION – GUIDE

Personal No. This number cannot be changed. It is a reference number that makes finding items in our files simpler

Part 1: Characterizing and location of your domicile

| | |
|---|---|
| No. of the parcel of land No. of the owned apartment | <i>The registry entry cannot be modified</i> |
| Name of the building / the apartment | <p><i>Most buildings have names. This is also true for chalets and alpine huts. In many buildings the apartments are numbered. If this is true in your case, please check to see if the data is correct and, when necessary, alter and/or add to it. If this is not true, you can skip the corresponding fields.</i></p> <p><i>Examples : Chalet le Refuge Residence Orion, apartment 104 Orion 104</i></p> |
| Address of the accommodation | <p><i>Examples : Rue du Wildhorn 10, 1972 Anzère</i></p> |
| Floor | <p><i>This entry is found in the official accommodation registry (RegBL). The floor number can differ considerably from that which the owner normally would use. In case an obvious mistake (floor, apartment number) is present, please correct it. If uncertain, please leave the existing data as is.</i></p> |
| Orientation | <p><i>ditto, the same remarks as for the floor (see above)</i></p> |
| Number of rooms | <p><i>(confirmation is obligatory)</i></p> <p><i>The number of rooms consists of all the livable spaces within the accommodation, such as living room, bedroom, children's room, office, etc. The following rooms are not to be included: separate kitchen, bathroom, shower, toilets, storage rooms less than 6 m², hallways.</i></p> <p><i>A mezzanine level, with a ceiling height more than 1.80 m. and an area larger than 6 m² is considered to be a livable space.</i></p> <p><i>Each alteration of the number of livable spaces will be audited.</i></p> <p><i>Example: An apartment with two rooms, a living room, a bathroom and a kitchen is considered a three room apartment.</i></p> <p><i>Note:</i> <i>Half rooms are thus no longer permitted => 3 1/2 rooms</i></p> |
| Living area of the accommodation [m²] | <p><i>This occasion provides the municipal administration with an opportunity to actualize the federal building and apartment registry data. We ask you to please check the accuracy of the information (+/- 10 m²). In the case of errors, please provide the source used for the corrections: floor plans, own measurements by the owner, and/or estimates.</i></p> <p><i>The associated value is equal to the sum values of all the rooms: living room, other rooms, kitchen, kitchen nook, bathroom, toilets, storage rooms, winter garden, etc.</i></p> <p><i>Not to be included in the living area are: open balconies, terraces, cellar and attic spaces that cannot be lived in.</i></p> |
| Heating system | <p><i>Please choose from among the following categories:</i></p> <ul style="list-style-type: none"> <i>- No heating</i> <i>- Wood burning oven</i> <i>- Domicile with separate central heating</i> <i>- Central heating for the entire building</i> <i>- Collective central heating for several buildings</i> <i>- District heating</i> <i>- Other heating systems</i> |

| | |
|--|---|
| Energy source | <p>Please choose from among the following categories:</p> <ul style="list-style-type: none"> - No energy source - Heating oil - Coal - Gas - Electricity - Wood - Heat pump - Sun collector - District heating - Other |
| Sector | <p>Depending on the distance between the accommodation and the touristic services the area of the Ayent and Arbaz communities is divided into 3 sectors, according to which the levied amount is set for the domicile.</p> <p>Sector 1: 100% Sector 2: 50% Sector 3: 25%</p> |
| >300 m from snow cleared roads | <p>No : Accommodation less than 300 m distance from a street from which the snow is removed by the public services.</p> <p>Yes : Domicile outside the building zone and the distance to the next street from which the snow is removed by the public services is greater than 300 meters.</p> <p>For the accommodation in zones 1 and 2 that lies beyond the building zone and its distance to the next street that has its snow removed by the public services exceeds 300 m only half of the base tax for the corresponding sector is to be paid.</p> |

Part 2: How the accommodation is used

| | |
|--|---|
| Main place of residence or an object rented for the whole year by a person who lives in the community | yes/no |
| <p>For yes: Name and given name of the head of the family or landlord who lives in the community <i>Example: Dupont Jacques</i></p> | |
| Uninhabitable object | <p>An unoccupied accommodation is one to which access is denied by the building or fire police. Among them are also domiciles counted that are undergoing important renovation that make living in them impossible.</p> |
| Hotel operation Group accommodation Commercial usage | <p>Group accommodation: Examples: huts, hostels. The rubric of commercial usage includes rooms that are used for business or serve as offices for service undertakings.</p> |
| Secondary residence | yes/no |
| If yes: Rented out by the owner | yes/no |
| If yes: Rented out through an agency | yes/no |
| If yes: Rented out more than 4 months a year to seasonal personnel that are subject to withholding taxes | yes/no |
| <p>If yes: Exclusively used by persons who live in Ayent</p> <p><i>Note bene :</i> A special difficulty concerning the alpine huts or additional accommodations used as second domiciles by persons who reside in the community:</p> <p>If the accommodation is used exclusively by the owner or by persons who reside in the Ayent community (spouse, children, etc.), no general spa tax is charged (if the associated persons pay their taxes in the community themselves). However, if the object is used occasionally by persons foreign to the community (children or friends who do not live in the community, and/or vacation guests), the owner is obliged to pay the annual tourist tax. Depending on the circumstances, agreements can be made between the municipal administration and the concerned owners.</p> | yes/no |