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New Year, New Laws

By: **Brad Kraus** | December 11, 2023

www.rentalhousingjournal.com



During this past year, the Oregon legislature has passed a slew of new laws affecting landlord/tenant relations. Several of those laws have been covered in prior articles (e.g., House Bill 2001). If you have non-paying tenants, you have likely felt the negative effects of that ridiculous law, and this article will not beat you down any further.

The new year will also see the implementation of two other new laws that directly affect landlords, both going into effect on January 1, 2024. Those laws are SB 599 (dealing with childcare in rentals) and SB 1069 (dealing with E-Notices, electronic return of monies and security deposits/accountings).

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Events

Legislative Update

Presented by: Tia Politi

Jan 16th, 4-6pm

Acts of God

Presented by: Violet Wilson

Jan 17th, 4-6pm

Dinner w/ Patrick Terry

Jan 18th, 5-6:30pm

@ Puerto Vallarta

* Register online at
www.roa-swo.com/events

Make a Contribution TODAY!



RENTAL OWNERS ASSOCIATION OF SOUTHWESTERN OREGON

Who is the ROA?

Rental Owners Association of Southwestern Oregon is an organization that's been around for over 30 years and consists of landlords who care about practical, legal and profitable land lording practices. Through the association, they share problems, solutions, and ideas with other landlords and find information that comes from similar organizations in Oregon and around the country.



Our Association is currently comprised of over 200 landlords!

Advertise Your Business in the ROA Newsletter!

The monthly newsletter reaches over 200 landlords who need your products/services to manage their rentals.

- Landscaping
- Contractors
- Electrical
- Security
- Flooring
- Pest Control
- Plumbing
- Insurance
- Painting
- Legal Aid
- Maintenance
- Carpet Cleaning
- Housekeeping
- Appliance Repair
- and much more...

Contact us at:

2707 Broadway Ave.
North Bend, OR 97459

info@roa-swo.com
(541) 435-4376

Book your spot today! Space is limited.

Half Page Ad

7.5" W x 4.5" H = \$60

Outside Back Cover = \$100

Quarter Page Ad

3.5" W x 4.5" H = \$35

Business Card Ad

3.5" W x 2" H = \$20

Full Page Ad

7.5" W x 10" H = \$100

(example not shown)

State and Federal Deadlines and Important Reminders for Filing 1099 Forms

By **Brentnie Daggett** | Dec 6, 2023
www.rentecdirect.com



Now is the time to ensure you have all of your 1099 prep completed and you fully understand how to file your 1099 forms according to this season's new requirements.

The 1099 filing process will change for many businesses. The e-file threshold for 1099 forms has been reduced. Even if you were previously not required to electronically file your 1099 forms, this year, you may need to e-file.

IRS 1099 FORM REQUIREMENTS

WHO NEEDS TO SUBMIT 1099S TO THE IRS?

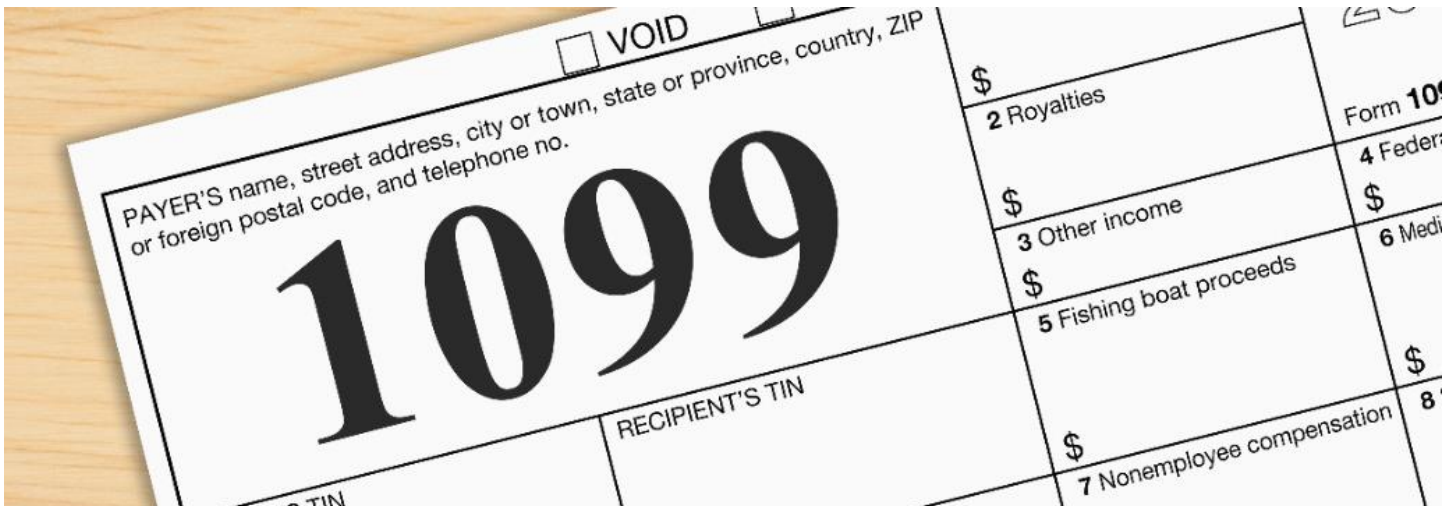
Individuals are required to file a 1099 form with the IRS for anyone you paid more than \$600 or more to in rents or services performed for a trade or business by people not treated as employees.

Reminder: A 1099 form does not need to be filed when the amount paid is under \$600, is made to a corporation, or payment is for the purchase of goods not services.

WHAT TYPICAL FORMS ARE USED IN PROPERTY MANAGEMENT?

Previously, the \$600 or more in rent collected and paid to owners and money paid to service providers and vendors would be documented exclusively on a 1099-MISC form. Since then, the IRS has separated out the reporting by type between the 1099-MISC and the revived 1099-NEC form.

- **1099-MISC Form:** used to document payments of over \$600 for rent paid to owners as well as attorney fees paid for rental business activities such as evictions.
- **1099-NEC Form:** designated to document all other payments of over \$600 for services performed related to the rental business. Use this form to report nonemployee compensation previously reported on box 7 of the 1099-MISC.



FEDERAL 1099-MISC DEADLINES

- E-file: April 1st, 2024
- Paper: February 28, 2024
- Recipient: January 31, 2024

FEDERAL 1099-NEC DEADLINES

- E-file: January 31, 2024
- Paper: January 31, 2024
- Recipient: January 31, 2024

WILL I NEED TO E-FILE AS A PROPERTY MANAGER OR LANDLORD?

On February 23, 2023, the IRS released final regulations that lowers the e-file threshold for certain information returns from 250 returns to 10 returns for calendar year 2023 (filed in 2024). This regulation includes the total for all aggregated forms filed.

The e-file threshold for 1099 forms has been reduced. Even if you were previously not required to electronically file your 1099 forms, this year, you may need to e-file. Electronic e-filing is fast and easy and helps you avoid missing important deadlines. If you plan on submitting paper versions of your required 1099 forms for backup holdings, check with the IRS for those specific deadlines may be different than the electronic filing deadlines.

WHAT HAPPENS IF I MISS THE DEADLINE?

The IRS has set the penalties for late filing from \$60-\$310 per return depending on how late the form is submitted. Intentional disregard (non-filing) is \$630 per return.

FILING 1099S WITH YOUR STATE

Not only are business owners and individuals required to file these important tax forms with the IRS, but your state might also have state 1099 filing requirements as well.

If your state requires you to file a 1099 tax form, make sure to complete this task at both the state and federal level. It is important to note that your state might have different deadlines than the federal deadline.

REMINDER: WHEN YOU CHECK YOUR STATE REQUIREMENTS FOR FILING 1099 FORMS, LOOK FOR:

- Due date to file
- Requirements to file electronically
- 1099 state filing requirements for using the appropriate forms
- 1099-NEC with information in Box 7 vs. no information in Box 7
- Dollar amount paid to meet the requirement to file 1099-MISC
 - For example, the federal requirement is \$600 or more, but some states don't require you to file a 1099 unless you paid out \$1,500 or more.

ROA Helpline

(541) 435-1492

- Need help?
- Have a question about landlord/tenant law?
- Looking for advice on how to deal with a tenant?

Call the Helpline! Speak to a Property Manager who knows the law inside and out and who can speak from personal experience. FREE to all ROA members of the Southwestern Oregon Chapter.



RENTAL OWNERS
ASSOCIATION OF
SOUTHWESTERN
OREGON

Calls are returned within one business day between the hours of 7am and 8pm. Helpline is closed weekends and Holidays.



The Oregon Rental Housing Key Political Action Committee strives to elect state legislators who will work for the best interests of rental property owners.

Contribute to the Oregon Rental Housing KEY PAC and you may qualify for a Tax Credit.

oregonrentalhousingpac.org

Make a Contribution TODAY!

NEED FORMS?



ORHA Forms are Available Online!

Oregon Rental Housing Forms are just a click away!

- 1 www.oregonrentalhousing.com
- 2 Click (top right): "Click to Get ORHA Forms Online"
- 3 Input your local association code in the field labeled "Enter Your Member ID" to receive ORHA forms 1/2 PRICE
- 4 Choose a form
- 5 Click on the form
- 6 Input your information
- 7 Click "Generate PDF"
- 8 Click "Check Out" – This will direct you to PayPal
- 9 Follow payment directions. Once complete, PayPal will return to the ORHA Forms page to "Print Link." This link will also be sent to your email address.

Forms Are Also Available to Pick Up!

Two convenient locations. Stop by and purchase updated forms.

2707 Broadway Ave.
North Bend, OR 97459

- OR -

161 Central Ave.
Coos Bay, OR 97420



Form of the Month

EMERGENCY INFORMATION

M10

Address: _____

EMERGENCY NUMBERS

Fire/Police/Emergency: Dial 911

Owner/Agent Emergency Number: _____

Police: _____

Sheriff: _____

State Police: _____

Building Security: _____

Water Department: _____

Sewer: _____

Electric Company: _____

Gas Company: _____

EMERGENCY SHUT-OFFS

- Electrical Panel: _____
- Electrical Meter: _____
- Common Area Electrical: _____
- Water Heater Tanks (Shut-off on TOP of each tank): _____
- Main Water Shut-Off: _____
- Individual Water Shut-Off (Cold and Hot Water Shut-Offs at the BASE of the fixture): _____
- Gas Meter Location: _____
- Gas Shut-Off: _____
- Outside Water Faucet Shut-Offs: _____
- Common Area Light Control: _____
- Telephone: _____
- TV/Satellite Dish: _____
- Miscellaneous Notes: _____



M10—Emergency Information

What this form is for:

This form is for the Tenant(s) to be used as a reference for important phone numbers to call in case of emergency. In addition to the emergency contact phone number of the Owner/Agent, contact numbers for Police, Property Security and Utility Companies are listed. The bottom of the form tells the Tenant(s) where to find the locations of shutoff switches and valves for utility services for their Dwelling Unit.

When this form is used:

Use this form to provide specific direction and contact information to your Tenant(s) to use in case of emergency such as earthquake, flood, fire, etc.

How this form is filled in:

1. Fill in the Property Address.
2. Fill the phone number the Tenant(s) should call in case of an emergency.
3. Fill in phone numbers for local Police, Sheriff, State Police and any private Property Security Company.
4. Fill in Phone Numbers for the local Utility Companies.
5. Fill in descriptive locations for any shutoff switches/valves for the property.

Older editions:

- The most recent edition is “Rev. 6/16”
- Do not use older editions

The NEW Forms Manual is Here!



A **must have** for any private landlord or property manager.

Forms have been updated to reflect the changes to Oregon Landlord/Tenant Law. This is an instructional guide on how to use these forms. This invaluable guide will help you deal with tenancy issues the right way!

ONLY \$100

(FYI, it's a tax-deductible business expense)

Pick up your copy at E.L. Edwards 2707 Broadway Ave. in North Bend

New Year, New Laws

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Child care in rentals

Senate Bill 599 requires landlords to allow residential dwellings to be used as family childcare homes in a variety of scenarios.

Per the new law – and subject to a handful of exceptions – “a landlord may not prohibit the tenant’s use of a dwelling as a family childcare home if: (a) the family childcare home is certified under ORS 329A.280 or registered under ORS 329A.330; and (b) the tenant has notified the landlord of the use.” A landlord is allowed to require advance payment for the costs of modification to the premises necessary or desirable for the tenant’s use, certification, or registration of the dwelling as a family childcare home, even if it is not required of the landlord under ORS 90.320 or the rental agreement. Further, a landlord may prohibit use as a family childcare home if it is not allowed under (a) the zoning laws for the dwelling unit; (b) an association’s governing documents; or (c) the rules of the Early Learning Council (the regulating body for in-home childcare facilities). As for liability protection, childcare homes are not required to carry liability insurance unless the landlord specifically requires it.



However, landlords can require that the tenant running the childcare home either:

- sign a document relieving the landlord of liability for losses from injuries to their children or their guests connected with the operation of the childcare facility and acknowledge that the home-care provider does not maintain liability coverage; or
- carry and maintain a reasonable surety bond or liability policy covering injuries that protects the landlord as an additional insured.

Finally, the new law amends the retaliation statute, prohibiting landlords from decreasing services or threatening to terminate tenancies for a tenant’s use or attempted use of the dwelling as a family childcare home.



Advertise in the ROA Newsletter!

Reach over 200 landlords
who need your products/services
to manage their rentals.

Book your spot today! Space is limited.



541-756-0347 -or- info@roa-swo.com



SB 1069

Another new law that has been briefly discussed in other articles—but will have a massive benefit to landlords going forward—is SB 1069. This new law has a prerequisite that requires addendum to be executed with tenants after the tenancy begins and the tenant has occupied the premises. That addendum must specify a number of things, including:

- a) the landlord's email address from which the landlord agrees to send and receive email;
- b) the email address from which the tenant agrees to send and receive email;
- c) allowance of either party to terminate service via email, or to change their email address with no less than 3 days written notice, and
- d) a specific disclosure discussed in SB 1069.

Once this occurs, landlords will be able to “e-mail and mail” written notices using timelines and processes similar to “post and mail” methods. Senate Bill 1069 will also allow the return of monies electronically to a bank account or other financial institution designated by the tenant via a written addendum. Like the changes in ORS 90.155, the tenant must agree to receive money electronically after the tenancy begins and the tenant has occupied the premises by way of separate addendum.

While the childcare laws are odd additions to the ORLTA, E-Notice rights are a welcome addition. Many provisions of the ORLTA are unnecessarily archaic. Hopefully, the legislature will create (or modify) additional new laws with an eye on their practical effects and benefits going forward.

Welcome New and Returning ROA Members!

Nicholas Horn

Your ROA Board of Directors

President: Cindy Colter
coltercindy@gmail.com (541) 404-8609

Vice President: Rebecca Jennings
parksidevillagecoosbay@gmail.com

Secretary: Jessica Webber
jessica@advancedpropertymgmt.biz

Treasurer: Dahla Allen
dahlaallen@icloud.com

Past President: Regina Gabbard
regina@eledwardsrealty.com (541) 756-0347

Position #1: Maria Menguita
malumeng@gmail.com

Position #2: Regina Gabbard
regina@eledwardsrealty.com (541) 756-0347

Position #3: Joan Mahaffy
mahaffyje12@yahoo.com (541) 269-6562

Position #4: Danielle Eastwood-Swanner
danielleswanner94@gmail.com

Position #5: Michelle Cantrell
michelle@orbpm.com (541) 808-9040

Position #6: Vacant

2024 Board Officers

President - Cindy Colter
Vice President - Rebecca Jennings
Secretary - Jessica Webber
Treasurer - Dahla Allen

THANK YOU to all who voted!

Ever wonder what goes on at ROA Board meetings? Have any suggestions to share? Interested in joining the board? Bring your thoughts and/or ideas. Or just listen in and see what we're all about.

The ROA Board of Directors meets every month. Meetings are always open to members. Contact us for more information.



roa-swo.com

Contact us at:

PO Box 1712
Coos Bay OR 97420

info@roa-swo.com
(541) 435-4376

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In Case You Missed It: Annual Christmas Party

Dec 14, 2023

On Thursday, Dec 14th we had the pleasure of gathering for a wonderful Holiday Celebration at the Coach House restaurant in Coos Bay. There was a wonderful turn out with members new and old showing up to fellowship and spread some holiday cheer. After a great meal, some of us participated in a white elephant gift exchange which was a lot of fun! A big Thank You to those who were able to come. Additionally, we'd like to thank all of those who took the time to place their vote for 2024 board officers. On behalf of the board, we appreciate all of the members of the Rental Owners Association of Southwestern Oregon for their support and look forward to continuing to serve you. Happy New Year!



Code of Ethics

Excerpt from the Bylaws of the Rental Owners Association of Southwestern Oregon

The objectives of this Association shall be:

- A. To unite, for their mutual good, rental housing owners, managers and/or their agents in the Southwestern Oregon area.
- B. To strive to maintain those standards of the residential rental industry which are of a high ethical and up-to-date business level.
- C. To stimulate cooperation among rental owners to the end that the best possible service will be rendered to the owners and renters.
- D. To provide appropriate information and educational opportunities on state/federal laws, rules/regulations, policies/procedures and rental housing management.
- E. To cooperate with other organizations having similar goals.

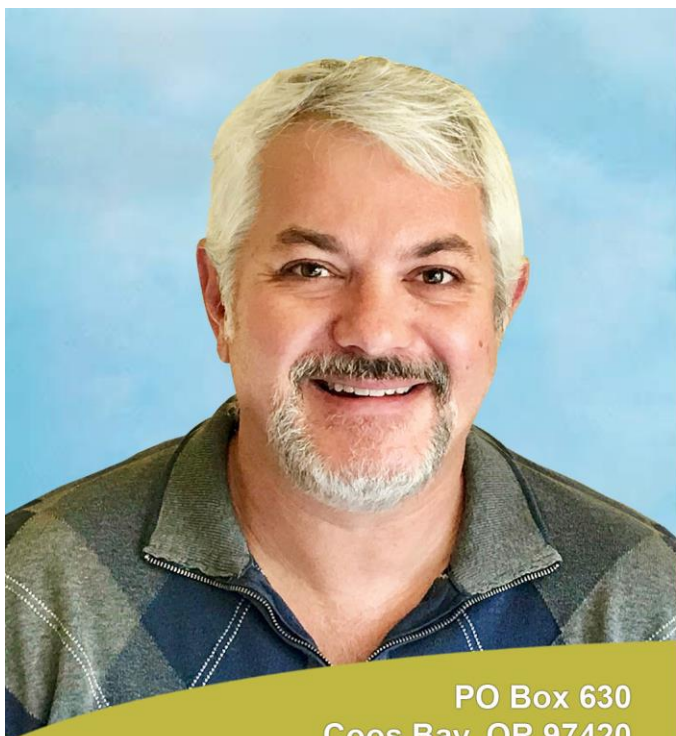




**RENTAL OWNERS
ASSOCIATION OF
SOUTHWESTERN
OREGON**

PO Box 1712

Coos Bay OR 97420



**PO Box 630
Coos Bay, OR 97420
Phone: (541)756-2056
assistant@pmtlaw.net**

Patrick M. Terry Attorney at Law

**Representing Landlords on the
Southern Oregon Coast since 2002**

As a landlord of 11 rental units, Patrick understands the needs of his clients and is eager to help.

He specializes in:

- Landlord/Tenant Law
- Real Estate
- Collections
- Estate Planning
- Business
- Probate

*Free 1-hr consultation only covers landlord/tenant matters. All other matters are subject to hourly charge. Inquire for details.



ROA SWO's attorney on retainer.
Current members receive a FREE
1-hour consultation annually, plus
discounted rates for representation.