July 23, 2026

My wife and I own the Hoyt's Lodges at 891 Ocean Blvd. Rye, NH. We have 10 summer rentals. The Hoyt family and the cottages have been here for close to 80 years.

Every year we have to have our fire extinguishers inspected by a third party (Cintas) to be certified and tagged. We pay for this service on a sliding scale.

This past May the Rye fire department conducted their annual inspection of our cottages for fire code compliance to include smoke, Co2 detectors and the above mentioned, fire extinguishers.

The fire department has to sign off that we passed these inspections in order for the Town of Rye to sell us our operator's license for the year. We have to pay the town $100 for this license.

During this inspection I asked the fire marshal if they conducted this sort of inspection on the many VRBOs, Home Aways and other private summer rentals that seem to pop up during the summer months to take advantage of the tourist season and the extra revenue that these rentals can bring.

His answer was: no, we do not. I asked him why not? He said that the fire department does not know who these people are.

We find this attitude to be quite arbitrary and discriminatory.

We are required to have the fire department's inspection and Cinta's certification for them to sign off on in order for us to get an operator's license from the town but the VRBOs, Home Away and the many private seasonal renters do not require the same scrutiny.

This begs the follow up question: are these VRBOs, Home Away and private renters filing their Rooms and meals with the NH Department of Revenue as we are required to file every month?

We do not mind competition but it needs to be on an equal playing field and right now we are far from having a playing field that is equal.

Bottom line: You cannot single out a select group, either we all get inspected, pay the fees, file the 8.5% Rooms and Meals tax and buy our operator's license or nobody gets inspected and no fees or taxes are collected.

John Hoyt

Ann Hoyt

CC List for John & Ann Hoyt Letter of 7/23/2026:

NH Office of the Governor Kelly Ayotte
State House
107 N. Main St
Concord, NH 03301

NH DRA Director Bonnie Walshaw
NH Collection Division
PO Box 454
Concord, NH 03302-0454

Town of Rye Selectmen
10 Central Rd
Rye, NH 03870

NH Lodging and Restaurant Association
16 Centre St
Concord, NH 03301

State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 454, Concord, NH 03302-0454
Telephone (603) 230-5900
www.revenue.nh.gov

Lindsey M. Stepp
Commissioner

James C. Vara
Assistant Commissioner

COLLECTIONS DIVISION
Bonnie M. Walshaw
Director

Select Board's Office
Town of Rye, NH
AUG 4 2026
RECEIVED

July 30, 2026

John & Ann Hoyt
Hoyt's Lodges
891 Ocean Blvd.
Rye, NH 03870-2826

Dear Mr. & Mrs. Hoyt,

Thank you for your outreach and expressing your concerns regarding the Department's enforcement of RSA 78-A (Meals and Rentals Tax) compliance.

Your question about whether property owners using platforms such as VRBO, Home Away or similar room facilitators are required to file Meals and Rentals tax is addressed in RSA 78-A:7(d). The Statute provides that if occupancy is offered, reserved, booked, arranged for, or otherwise facilitated in whole or in part by a room facilitator, the facilitator must demand and collect the tax from the occupant and remit it to the State.

Accordingly, the answer to your question is yes: property owners using room facilitators are collecting and remitting the tax through the facilitator, as required by law.

Please note that I cannot speak to the Town of Rye's processes and procedures regarding safety inspections, as those matters fall outside the Department's jurisdiction.

Kind regards,

Bonnie Walshaw

Bonnie Walshaw
Director of Collections

cc: NH Office of the Governor Kelly Ayotte
Town of Rye Selectmen
NH Lodging and Restaurant Association

July 23, 2026

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John Hoyt

Ann Hoyt

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ELECTIONS DIVISION

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www.town.rye.nh.us

Eric Lambert
Fire Chief
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Business (603) 964-6411
FAX (603) 964-9894

Mr. John Hoyt & Mrs. Ann Hoyt
Hoyts Lodges
981 Ocean Blvd
Rye, NH 03870

07/29/2026

Response to Complaint Submitted by John and Ann Hoyt
Re: Fire Safety Inspections of Seasonal Lodging and Short-Term Rental Properties

Dear Mr. and Mrs. Hoyt,

This letter is in response to your correspondence dated July 23, 2026, regarding fire safety inspections of seasonal lodging establishments and short-term rental properties within the Town of Rye.

Thank you for taking the time to express your concerns and provide your perspective regarding the apparent differences in how these properties are regulated.

Rye Fire Rescue has historically classified Hoyt's Lodges as a **lodging occupancy** in accordance with the adopted New Hampshire State Fire Code and the applicable provisions of **NFPA 101, Life Safety Code**. This classification has been consistently applied over many years and is based solely on the occupancy classification and the requirements established by the adopted fire code.

The short-term rental homes referenced in your letter, including properties advertised through platforms such as Airbnb or VRBO, are generally classified differently. In most cases, these properties remain **one- and two-family dwellings** under NFPA 101. Although both occupancy types provide overnight accommodations, they are separate occupancy classifications with distinctly different construction standards and life safety requirements.

An appropriate comparison is that they are "apples and oranges." While both involve overnight lodging, the applicable fire code requirements are determined by the occupancy classification—not by the method in which reservations are accepted or the platform through which the property is advertised.

One- and two-family dwellings are constructed in accordance with the residential building code and are generally required to incorporate modern life safety features, including interconnected smoke alarms, carbon monoxide alarms where applicable, emergency escape and rescue openings from sleeping rooms, and other construction standards intended to provide a high level of life safety for residential occupants. Once a Certificate of Occupancy has been issued for a one- or two-family dwelling, there is no requirement under the New Hampshire State Fire Code for recurring annual fire inspections unless an inspection is otherwise authorized, requested, or initiated as the result of a complaint.

Conversely, lodging occupancies are regulated under separate chapters of NFPA 101 and are subject to different construction, operational, and inspection requirements due to the nature of the occupancy and

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555 Washington Road
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the increased life safety risks associated with transient lodging. As a result, annual fire safety inspections are required to verify continued compliance with the applicable fire code. Responsibility for scheduling these inspections rests with the property owner or operator.

You also referenced the requirement for portable fire extinguishers to receive annual maintenance. This requirement is established by the adopted fire code and applicable NFPA standards. Property owners are free to select the licensed or authorized fire protection company of their choice to perform these inspections and maintenance, provided the company is qualified to perform that work in accordance with applicable New Hampshire law.

Your letter also raises concerns regarding whether certain short-term rental properties are registered for, or collecting, New Hampshire Rooms and Meals Tax. Rye Fire Rescue has no authority to administer or enforce the State's Rooms and Meals Tax requirements, nor does it have a mechanism to monitor individual properties for tax compliance. Administration and enforcement of those requirements fall under the jurisdiction of the New Hampshire Department of Revenue Administration. If you have concerns regarding tax compliance, I encourage you to contact that agency directly.

The responsibility of Rye Fire Rescue is to administer and enforce the adopted fire code as it applies to the occupancy classification of each property. Inspection requirements are determined by the applicable provisions of the fire code and are not based upon the property's advertising platform or business model.

I understand your concerns regarding consistency in the application of the fire code. However, the difference in inspection frequency between your seasonal lodging operation and a one- or two-family dwelling used as a short-term rental reflects the differing code requirements established by the adopted fire code for those occupancy classifications. It is not intended to provide preferential treatment to one type of property over another but rather to apply the code as written and adopted by the State of New Hampshire.

Thank you again for bringing your concerns to my attention. Should you have any additional questions regarding the applicable fire code requirements or occupancy classifications, I would be happy to discuss them with you.

Respectfully,

Kevin Wunderly
Deputy Fire Chief
Rye Fire Rescue