

Recd 127 849

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO. 2-86) IN THE MATTER OF AMENDING CHAPTER 4
) OF LANE CODE TO INCREASE THE
) TRANSIENT ROOM TAX BY ONE PERCENT
) AND SETTING AN EFFECTIVE DATE

The Board of County Commissioners of Lane County ordains as follows:

Chapter 4 of Lane Code is hereby amended by removing and substituting the following pages:

REMOVE THESE PAGES

INSERT THESE PAGES

4.100 - 4.105 to
4.190 - 4.190,
i.e. 4-1 to 4-13
(a total of 13 pages)

4.100 - 4.105 to
4.175(5) - 4.190,
i.e. 4-1 to 4-13
(a total of 13 pages)

Said pages are attached hereto and incorporated herein by reference. The purpose of these substitutions is to increase the Transient Room Tax by one percent to be used for tourism, to increase the exemption from the tax for room rentals of \$2 or less to those of \$5 or less, and to make minor housekeeping changes.

This ordinance shall be effective July 1, 1986.

Enacted this 29th day of January 1986.

[Signature]

Chair, Lane County Board of Commissioners

[Signature]

Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM
DATE 1-8-86 by county
[Signature]
OFFICE OF LEGAL COUNSEL

1 - IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO INCREASE THE TRANSIENT ROOM TAX BY ONE PERCENT AND SETTING AN EFFECTIVE DATE

CNBJ0339

Chapter 4

T A X E SLANE COUNTY TRANSIENT ROOM TAX

4.100 Title. This subchapter may be referred to as the Lane County Transient Room Tax.

4.105 Definitions. In addition to the general definition included in LC 1.010, the following definitions apply:

Hotel. Any structure, or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less, for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer or similar structure or portions thereof so occupied, provided such occupancy is for less than a thirty (30) day period.

Occupancy. The use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or space in a mobile home or trailer or portion thereof.

Operator. The person who is proprietor of the hotel in any capacity. Where the operator performs functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agent shall be considered to be compliance by both.

Person. Any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

Cash Accounting. A system whereby the operator does not enter the rent due from a transient on the records until rent is paid.

Accrual Accounting. A system whereby the operator enters the rent due from a transient on the records when the rent is earned whether or not it is paid.

Rent. The consideration charged, whether or not received by the operator, for the occupancy of space in a hotel valued in money, goods, labor, credits, property, or other consideration valued in money, without any deduction.

Rent Package Plan. The consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of transient room tax under this ordinance shall be the same charge made for rent when consideration is not a part of a package plan.

Tax. Either the tax payable by the transient, or the aggregate amount of taxes due from an operator during the period for which collections must be reported. "Tax" includes both taxes imposed by LC 4.110(1) and (2) below.

Tax Administrator. The person designated as such by separate order of the Board or by intergovernmental agreement.

Tourism. The business of attracting and providing services and accommodations to those persons who are traveling for recreational or cultural purposes.

Transient. Any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the thirty-day period if the transient is not charged rent for that day by the operator. Any such individual so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this ordinance may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient.

Transient Room Tax Review Committee. A committee composed of an accountant, attorney, an operator and two laymen appointed by the Board.

4.110 Tax Imposed.

(1) For the privilege of occupancy in any hotel, on and after January 1, 1974, each transient shall pay a tax in the amount of five percent (5%) of the rent charged by the operator.

(2) For the privilege of occupancy in any hotel in Lane County, Oregon, on or after July 1, 1986, each transient shall pay an additional tax in the amount of one percent (1%) of the rent charged by the operator. After providing for the cost of administration, any refunds or credits authorized by this subchapter and any sum necessary to meet the County's annual bonds' service payment for the Fairground bonds described in LC 4.175 below, the revenues collected from the tax imposed by this subsection shall be used for tourism.

(3) The taxes imposed pursuant to this subchapter constitute a debt owed by the transient to the County which is extinguished only by payment to the operator or to the County. The transient shall pay the taxes to the operator of the hotel at the time

the rent is paid. The operator shall enter the taxes on the records when rent is collected if the operator keeps records on a cash accounting basis and when earned if the operator keeps records on an accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. If for any reason the taxes due are not paid to the operator of the hotel, the Tax Administrator may require that such tax[es] shall be paid directly to the County. In all cases, the rent paid or charged for occupancy, shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and space in mobile homes and trailers.

(4) Any person subject to the payment or collection of a tax pursuant to the provisions of this subchapter shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Lane County for a Transient Lodgings Tax for the same occupancy taxable hereunder but not to exceed three percent (3%) of the rent upon which the tax is paid.

4.111 Local Revenue Sharing. To discourage unnecessary duplication of local taxes and to permit centralized collection of a logical source of revenue for local governments, the Board shall, by grant or credit, or combination thereof, share with the incorporated cities within Lane County upon their request, a portion of the taxes collected by operators within each incorporated city, respectively. The County shall share an amount not to exceed sixty percent (60%) of the taxes collected under LC 4.110(1) above, less collection and other administrative costs described in LC 4.175 below. Except for the credit allowed by LC 4.110(4) above, such grants or credits shall be made available to an incorporated city upon passage of a resolution to participate in local revenue sharing. The resolution shall indicate the willingness of the city:

(1) To provide reasonable assistance in the collection of the tax imposed by this subchapter;

(2) To provide prompt reports of changes in the potential occupancy level within its jurisdiction due to construction, remodeling, or annexation; and

(3) To comply with all other applicable provisions of this subchapter.

The Board shall insure that all participating incorporated cities receive substantially similar grants and credits, or combinations thereof.

4.115 Collection of Tax by Operator: Rules for Collection.

(1) Every operator renting rooms in this County, the occupancy of which is not exempted under the terms of this ordinance, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owing by the operator to the County.

(2) In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made.

(3) The Tax Administrator shall enforce provisions of this subchapter and shall have the power to recommend rules and regulations for approval by the Board not inconsistent with this subchapter as may be necessary to aid in the enforcement.

(4) For rent collected on portions of a dollar, the first one cent (1 c) of tax shall be collected on nine cents (9 c) through twenty-four cents (24 c), inclusive; the second one cent (1 c) of tax on twenty-five cents (25 c) through forty-one cents (41 c); the third one cent (1 c) of tax on forty-two cents (42 c) through fifty-eight cents (58 c); the fourth one cent (1 c) of tax on fifty-nine cents (59 c) through seventy-four cents (74 c); the fifth one cent (1 c) of tax on seventy-five cents (75 c) through ninety-one cents (91 c) and the sixth one cent (1 c) of tax on ninety-two cents (92 c) through the next one dollar and eight cents (\$1.08) of rent.

4.120 Operator's Duties. Each operator shall collect the tax imposed by this subchapter at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's records, and any receipt rendered by the operator. No operator of a hotel shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, when added, any part will be refunded, except in the manner provided by this subchapter.

4.125 Exemptions. No tax imposed under this subchapter shall be imposed upon:

(1) Any occupant for more than thirty (30) successive calendar days; (a person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient);

(2) Any occupant whose rent is of a value less than five dollars (\$5.00) per day;

(3) Any person who rents a private home, vacation cabin, or like facility from any owner who rents such facilities incidentally to his or her own use thereof;

(4) Any occupant whose rent is paid for hospital room or to a medical clinic, convalescent home or home for aged people.

4.130 Registration of Operator; Form and Contents; Execution; Certification of Authority. Every person engaging or about to engage in business as an operator of a hotel in this county shall register with the Tax Administrator on a form provided. Operators engaged in business at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter. Operators starting business after this subchapter is adopted must register within fifteen (15) calendar days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration shall set forth the name under which an operator transacts or intends to transact business, the location of the place or places of business and such other information to facilitate the collection of the tax as the Tax Administrator may require. The registration shall be signed by the operator. The Tax Administrator shall, within ten (10) days after registration, issue without charge a certificate of authority to each registrant to collect the tax from the occupant, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy. Said certificate shall, among other things, state the following:

- (1) The name of the operator;
- (2) The address of the hotel;
- (3) The date upon which the certificate was issued;
- (4) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Lane County Transient Room Tax by registration with the Tax Administrator for the purpose of collecting from transients the room tax imposed by Lane County and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel without strictly complying with all local applicable laws. This certificate does not constitute a permit."

4.135 Due Date: Returns and Payments.

- (1) The tax imposed by this subchapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the Tax Administrator on a monthly basis on the fifteenth (15th) day of the month for the preceding month; and are delinquent on the last day of the month in which they are due.

(2) On or before the fifteenth (15th) day of the month following each month of collection, a return for the preceding month's tax collections shall be filed with the Tax Administrator. The return shall be filed in such form as the Tax Administrator may prescribe by every operator liable for payment of tax.

(3) Returns shall show the amount of tax collected or otherwise due for the related period. The Tax Administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of operator for such period and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any.

(4) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the Tax Administrator at his or her office either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

(5) For good cause, the Tax Administrator may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted, except by the Transient Room Tax Review Committee. Any operator to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of tax due without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this ordinance.

(6) The Tax Administrator, if he or she deems it necessary in order to insure payment or facilitate collection by the County of the amount of taxes in any individual case may require returns and payment of the amount of taxes for other than monthly periods.

4.140 Penalties and Interest.

(1) Original Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this subchapter prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the tax due in addition to the amount of the tax.

(2) Continued Delinquency. Any operator who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of the tax due plus the amount of tax and the ten percent (10%) penalty first imposed.

(3) Fraud. If the Tax Administrator determines that the nonpayment of any remittance due under this subchapter is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (1) and (2) of this section.

(4) Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this subchapter shall pay interest at the rate of one half of one percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(5) Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become a part of the tax herein required to be paid.

(6) Petition for Waiver. Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated provided, however, the operator may petition the Transient Room Tax Review Committee for waiver and refund of the penalty or any portion thereof and the Transient Room Tax Review Committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

4.145 Deficiency Determinations; Fraud, Evasion, Operator Delay.

(1) Deficiency Determination. If the Tax Administrator determines that the returns are incorrect, he or she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within his or her possession or that may come into his or her possession. One or more deficiency determinations may be made of the amount due for one, or more than one period and the amount so determined shall be due and payable immediately upon service of notice as herein provided after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in LC 4.140 above.

(a) In making a determination the Tax Administrator may offset overpayments, if any which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties, and interest, on the underpayments. The interest on underpayments shall be computed in the manner set forth in LC 4.140 above.

(b) The Tax Administrator shall give to the operator or occupant a written notice of the determination. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the operator at the address as it appears in the records of the Tax Administrator. In case of service by mail or any notice required by this subchapter the service is complete at the time of deposit in the United States Post Office.

(c) Except in the case of fraud, intent to evade the provisions of this subchapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three (3) years after the last day of the month following the close of the monthly period for which the amount is proposed to be determined or within three (3) years after the return is filed, whichever period expires the later.

(d) Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof, provided, however, the operator may petition redemption and refund if the petition is filed before the determination becomes final as herein provided.

(2) Fraud, Refusal to Collect, Evasion. If any operator shall fail or refuse to collect said tax or to make, within the time provided in this subchapter any report and remittance of said tax or any portion thereof required by this subchapter, or makes a fraudulent return or otherwise wilfully attempts to evade this subchapter, the Tax Administrator shall proceed in such manner as he or she may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the Tax Administrator has determined the tax due that is imposed by this subchapter from any operator who has failed or refused to collect the same and to report and remit said tax, he or she shall proceed to determine and assess against such operator the tax, interest, and penalties, provided for by this subchapter. In case such determination is made, the Tax Administrator shall give a notice in the manner aforesaid of the amount so assessed. Such determination and notice shall be made and mailed within three (3) years after discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect said tax, or failure to file return. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof, provided, however, the operator may petition redemption and refund if the petition is filed before the determination becomes final as herein provided.

(3) Operator Delay. If the Tax Administrator believes that the collection of any tax or any amount of tax required to be collected and paid to the County will be jeopardized by delay, or if any determination will be jeopardized by delay, he or she shall thereupon make a determination of the tax or amount of tax required to be collected, noting the fact upon the determination. The amount so determined as herein provided shall be immediately due and payable, and the operator shall immediately pay the determined amount to the Tax Administrator after service of notice thereof. Provided, however, the operator may petition, after payment has been made for redemption and refund of such determination, if the petition is filed within ten (10) days from the date of service of notice by the Tax Administrator.

4.150 Redeterminations.

(1) Any person against whom a determination is made under LC 4.145 above or any person directly interested may petition for a redetermination and redemption and refund within the time required in LC 4.145 hereof. If a petition for redetermination and refund is not filed within the time required in LC 4.145, the determination becomes final at the expiration of the allowable time.

(2) If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination, and, if the person has so requested in his or her petition, shall grant the person an oral hearing and shall give him or her 10 days notice of the time and place of the hearing. The Tax Administrator may continue the hearing from time to time as may be necessary.

(3) The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing and if an increase is determined such increase shall be payable immediately after the hearing.

(4) The order or decision of the Tax Administrator upon a petition for redetermination of redemption and refund becomes final 10 days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the Transient Room Tax Review Committee within the 10 days after service of such notice.

(5) No petition for redetermination of redemption and refund or appeal shall be effective for any purpose unless the operator has first complied with the payment provisions hereof.

4.155 Security for Collection of Tax.

(1) The Tax Administrator, whenever he or she deems it necessary to ensure compliance with this subchapter, may require any operator subject thereto to deposit with him or her such security in the form of cash, bond, or other security as the Tax Administrator may determine. The amount of the security shall be fixed by the Tax Administrator, but shall not be greater than twice the operator's estimated average monthly liability for the period for which he or she files returns, determined in such manner as the Tax Administrator deems proper, or \$5,000, whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations herein provided.

(2) At any time within three years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the Tax Administrator may bring an action in the courts of this State, or any other state, or of the United States in the name of the County to collect the amount delinquent, together with penalties and interest.

4.160 Lien. The tax imposed by this subchapter, together with the interest and penalties herein provided, and the filing fees paid to the Department of Finance and Management of Lane County, Oregon, and advertising costs, which may be incurred when same become delinquent as set forth in this subchapter, shall be and, until paid, remain a lien

from the date of its recording with the Department of Finance and Management of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the hotel of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien has been recorded with the Department of Finance and Management of Lane County, Oregon. Notice of lien may be issued by the Tax Administrator or his or her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the Department of Finance and Management of Lane County, Oregon and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the Department seizing the same at public auction after 10 days notice which shall mean one publication in a newspaper of general circulation published within the County.

Any lien for taxes as shown on the records of the proper County official shall, upon the payment of all taxes, penalties, and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the County and the operator or person making such payment shall receive a receipt therefor stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied.

4.165 Refunds.

(1) Operator's Refunds. Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under this subchapter, it may be refunded, provided a verified claim in writing therefor, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amounts then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to such operator, his or her administrators, executors or assignees. All refunds shall be charged to the General Fund set forth in LC 4.175 below.

(2) Transient Refunds. Whenever the tax required by this subchapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded by the Tax Administrator to the

transient, provided a verified claim in writing therefor, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. All refunds shall be charged to the General Fund set forth in LC 4.175 below.

4.170 Collection Fee. Every operator liable for the collection and remittance of the tax imposed by this subchapter may withhold five percent of the net tax due to cover the operator's expenses in the collection and remittance of the tax.

4.175 Administration.

(1) Special Fund. The Tax Administrator shall deposit all net revenues collected pursuant to this subchapter to the credit of the General Fund.

(a) EXCEPT, however, five-sixths of the money so collected, representing the 5% tax imposed by LC 4.110(1) above, less sharing payments to cities and direct administrative costs, shall be deposited to the credit of the Fair Board Bond Retirement Fund until the Fairgrounds' bonds approved on November 8, 1977 are fully retired; and

(b) FURTHER, EXCEPT, such amount of the one-sixth of the money so collected, representing the 1% tax imposed by LC 4.110(2) above, less direct administrative costs, as is necessary to meet the annual bond retirement payment as determined by LC 4.175(5) below shall be deposited to the credit of the Fair Board Bond Retirement Fund, and any excess shall be deposited to the credit of the County General Fund to be used solely for the purposes described in LC 4.110(2) above. All funds deposited to the General Fund shall be separately accounted for within said Fund.

(2) Records Required from Operators, etc.; Form. Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being.

(3) Examination of Records; Investigations. The Tax Administrator or any person authorized in writing by him or her may examine during normal business hours, the books, papers, and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

8-73; 9.14.73

8-87; 7.19.74

19-77; 7.1.78

(4) Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration Certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided that nothing in this subsection shall be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter; or collecting taxes imposed hereunder.

(b) The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties; further provided, however, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in his or her opinion the public interest would suffer thereby.

(c) The disclosure of the names and addresses of any persons to whom Transient Occupancy Registration Certificates have been issued.

(d) The disclosure of general statistics regarding taxes collected or business done in the City.

(e) Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(5) Special Purpose. Until such time as the general obligation bonds of the Fairgrounds are fully retired, all interest accruing and all principal payments maturing thereon shall be paid as follows:

(a) Annually, the total Fairgrounds' bonds' interest and principal payments will be computed from the loan payment schedule established when the bonds were sold.

(b) The annual net revenue to be credited to the Fair Board Bond Retirement Fund derived from the tax imposed by LC 4.110(1) above and interest accruing thereon will be estimated.

If the bonds' service payments exceed the transient room tax imposed by LC 4.110(1) above and interest revenue, then revenues from the transient room tax imposed by LC 4.110(2) shall be estimated and shall be used to meet the bond service payments. Only if these three estimated sources of revenue, LC 4.110(1) tax, interest earnings, and LC 4.110(2) tax (given in order of priority of potential utility for payment) are insufficient to meet the bonds' service payments shall a tax be levied pursuant to ORS 287.072 in an amount sufficient to meet those payments. Any and all such funds so collected shall be deposited in the Fair Board Bond Retirement Fund. In the event annual revenues from the Lane County Transient Room Tax Fund derived from the tax imposed by LC 4.110(1) above exceed annual principal and interest payments accruing on the Fairgrounds' bonds, such excess revenues shall be credited to the General Fund.

4.190 Appeals to Board. Any person aggrieved by any decision of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter to the Board who shall fix a time and place for hearing such appeal from the decision of the Transient Room Tax Review Committee. The Board shall give the appellant not less than 10 days written notice of the time and place of hearing of said appealed matter.