

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDINANCE NO.	7-89) IN THE MATTER OF AMENDING CHAPTER) 4 OF LANE CODE TO ADD PROVISIONS) TO THE LANE COUNTY TRANSIENT ROOM) TAX (LC 4.175) FOR FINANCING THE) 1989 LIVESTOCK ARENA/ICE RINK) PROJECT AND USING EXCESS REVENUES) FOR FUTURE CAPITAL PROJECTS
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The Board of County Commissioners of Lane County ordains as follows:

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

REMOVE THESE PAGES

INSERT THESE PAGES

4.165(2) - 4.175(4),
i.e. 4-11
(a total of one page)

4.165(2) - 4.175(4),
i.e. 4-11
(a total of one page)

4.175(5) - 4.190,
i.e. 4-13
(a total of one page)

4.175(5) - 4.190,
i.e. 4-13
(a total of one page)

Said pages are attached hereto and incorporated herein by reference. The purpose of these substitutions is to add provisions to the Lane County Transient Room Tax (LC 4.175) for financing the 1989 livestock arena/ice rink project and using excess revenues for future capital projects.

Enacted this 21 day of June, 1989.

Steve Cooper

 Chair, Lane County Board of Commissioners

Judy Haldeman

 Recording Secretary for this Meeting of the Board

FILED
 AT _____ O'CLOCK
 JUN 26 1989

County Clerk
 Lane County, Oregon
[Signature]
 DEPUTY

APPROVED /S/ TO FORM
 DATE 5-26-89 (by county)
[Signature]
 OFFICE OF LEGAL COUNSEL

1 - IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO ADD PROVISIONS TO THE LANE COUNTY TRANSIENT ROOM TAX (LC 4.175) FOR FINANCING THE 1989 LIVESTOCK ARENA/ICE RINK PROJECT AND USING EXCESS REVENUES FOR FUTURE CAPITAL PROJECTS bcj/2501

4.165(2)

Lane Code

4.175(4)

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 a capital projects 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

2-86; 7.1.86

4-11

WP co00012/C/11

4.175(5)

Lane Code

4.190

(c) 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.

(d) 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.

(e) Any and all such funds so collected shall be deposited in the Fair Board Bond Retirement Fund.

(f) 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 for payment of debt service on certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds.

(g) Any amounts in excess of annual debt service shall be used for future capital projects as directed by the Board through the annual budget process.

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.

8-73; 9.14.73
8-74; 7.19.74
19-77; 7.1.78
2-86; 7.1.86

4-13

WP co00012/C/13

UNDERLINING _____ indicates material being added.

BRACKETS [] indicate material being deleted.

LEGISLATIVE FORMAT

BOOK 139 PAGE 1750

4.165(2)

Lane Code

4.175(4)

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 capital projects 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.

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WP co00012/C/11

(NO CHANGES THIS PAGE)

4.175(4)

Lane Code

4.175(5)

(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.

4.175(5)

Lane Code

4.190

(c) 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.

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(f) 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] for payment of debt service on certificates of participation issued to finance the 1989 livestock arena/ice rink project at the fairgrounds.

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