

PASSED

IN THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDINANCE NO. 1-02

IN THE MATTER OF AMENDING CHAPTER 4 OF LANE CODE TO ADD PROVISIONS FOR A PARKS AND RECREATION SYSTEM DEVELOPMENT CHARGE (LC 4.600 – 4.670), AND DECLARING AN EMERGENCY

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

Chapter 4 of Lane Code is hereby amended by removing, substituting and adding new sections as follows:

REMOVE THESE SECTIONS

NONE
page 4-20 though 4-21
(a total of 2 pages)

INSERT THESE SECTIONS

4.600 – 4.670
located on pages 4-20 through 4-30
(a total of 11 pages)

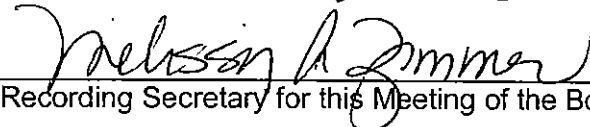
Said sections are attached hereto and incorporated herein by reference. The purpose of these substitutions and additions is to incorporate new provisions for a Parks and Recreation System Development Charge. (LC 4.600 – 4.670)

An emergency is hereby declared to exist and this Ordinance, being enacted by the Board in the exercise of its police power for the purpose of meeting such emergency and for the immediate preservation of the public peace, health and safety, shall take effect immediately upon adoption.

ENACTED this 13th day of MARCH 2002.



Chair, Board of County Commissioners



Recording Secretary for this Meeting of the Board

APPROVED AS TO FORM

Date 2-14-2002 Lane County



OFFICE OF LEGAL COUNSEL

4.505 Geographic Tax Classification.

The Board may, upon making the findings required by LC 4.510 below, adopt a measure or refer a measure to the electors which provides a different tax burden on one class of taxpayers than is imposed upon another class of taxpayers. Any class of taxpayers so determined by the Board shall be identified on a geographical basis, and may include distinctions, as substantiated by the findings, among incorporated cities, special districts, and areas outside the boundaries of cities or districts. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

4.510 Required Findings.

Any difference in tax burden imposed within separate geographic boundaries within Lane County, Oregon shall meet the following criteria:

- (1) Differences in services to be provided in different geographic areas must be real and substantial.
- (2) Geographic boundaries shall be drawn so that services provided within designated areas are qualitatively different from services provided within other geographical areas.
- (3) Services provided within the different geographical areas must be unique.
- (4) Any differences in tax burdens shall be based upon the actual costs of providing services and administration. *(Revised by Ordinance No. 9-95, Effective 11.3.95)*

PARKS AND RECREATION SYSTEM DEVELOPMENT CHARGE**4.600 Scope and Purposes.**

(1) New residential development within unincorporated Lane County contributes to the need for capacity increases and upgrades to existing capital improvements for parks and recreation facilities and, therefore, that new development should contribute to an equitable share of the funding for such capital improvements. This Parks and Recreation System Development Charge will fund a portion of the needed capacity increases for parks and recreation facilities and will reimburse the County for a portion of the cost of excess capacity facilities available to serve new development as identified in the Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study dated September 4, 2001.

(2) The funding provided by LC 4.600 through 4.670 constitutes a mandatory collection method based upon the guidelines set forth in ORS 223.297 through 223.314 to assure the construction of capacity increasing improvements to parks and recreation facilities as contemplated in the Parks and Recreation Capital Improvement Plan as adopted in the SDC Methodology Report or amended by the Lane County Board of Commissioners by Order. The Parks and Recreation System Development Charge is intended only to be a mechanism for financing needed capacity-increasing parks and recreation facilities associated with new residential development and does not represent a means to fund maintenance or operation of existing facilities.

(3) The system development charge imposed by LC 4.600 through 4.670 is separate from and in addition to any applicable tax, assessment, charge, fee in lieu of assessment, or fee otherwise provided by law or the cost of complying with requirements or conditions imposed upon a land use development. A system development charge is to be considered in the nature of a charge for service rendered or to be rendered, or a charge for facilities provided or to be provided, and contemplates a development receipt of services or use of facilities based on the nature of that development.

(4) The SDC imposed by this chapter is not tax on property or on a property owner as a direct consequence of ownership of property within the meaning of Section 11b, Article XI of the Oregon Constitution or legislation implementing that section. This chapter does not shift, transfer, or convert a government product or service, wholly or partially paid for by ad valorem property taxes, to be paid for by a fee, assessment or other charge, within the meaning of Section 11g, Article XI of the Oregon Constitution.

(5) The County hereby adopts the report entitled Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study (dated September 4, 2001), and incorporates herein by this reference the assumptions, conclusions and findings in the report which refer to the determination of anticipated costs of capital improvements required to accommodate growth, the costs of excess capacity capital improvements available to serve new development, and the rates for the Parks and Recreation System Development Charge (SDC) necessary to fund these capital improvements. This report is hereinafter referred to as "SDC Methodology Report." The Board of County Commissioners may from time to time amend or adopt a new SDC Methodology Report by Order.

4.605 Definitions.

In addition to the general definitions in LC 1.010, the following definitions shall apply to LC 4.600 through 4.670 unless the context requires otherwise:

Accessory dwelling unit. A second dwelling unit created on a single lot with a single-family or a manufactured housing dwelling unit. The second unit is created auxiliary to, and is always smaller than the single family or manufactured housing unit.

Administrator. The Public Works Director, or the Director's designee, hereby appointed by the Board of County Commissioners to manage and implement the Parks and Recreation SDC program.

Alternative System Development Charge. An SDC established pursuant to LC 4.630.

Applicant. The person who applies for a building permit.

Application. The Parks SDC Information Form submitted at the time of application for a building permit.

Building Official. That person, or designee, certified by the State and designated as such to administer the State Building Codes for the County.

Building Permit. That permit issued by a city or county building official pursuant to the State of Oregon Structural Specialty Code and the State of Oregon One and Two Family Dwelling Code. In addition, building permit shall mean the Manufactured Home Installation Permit issued by the city or county building official, relating to the placement of manufactured homes.

Condition of Development Approval. Any requirement imposed on an applicant by a city or county land use or limited land use decision, site plan approval or building permit approval.

Construction Cost Index. The Engineering News Record (Seattle) Construction Cost Index.

County. Lane County, Oregon.

County Administrator. That person appointed by Board of County Commissioners to the position of County Administrator.

Credit. The amount by which an applicant may be able to reduce the SDC fee as provided in LC 4.625.

Development. A building or other land construction, or making a physical change in the use of a structure or land, in a manner which increases the usage of parks

and recreation capital improvements or which may contribute to the need for additional or enlarged parks and recreation capital facilities.

Duplex. Two attached single-family dwelling units on a single lot.

Dwelling Unit. A building or a portion of a building consisting of one or more rooms which include sleeping, cooking, and plumbing facilities and are arranged and designed as permanent living quarters for one family or household.

Improvement Fee. A fee for costs associated with capital improvements to be constructed after the effective date of the Parks and Recreation System Development Charge.

Manufactured Housing. A dwelling unit constructed off-site that has sleeping, cooking and plumbing facilities, that is intended for human occupancy, that is being used for residential purposes and that was constructed in accordance with federal manufactured housing construction and safety standards and regulations in effect at the time of construction.

Manufactured Housing Park. Any place where four or more manufactured housing dwelling units are located within 500 feet of one another on a lot, tract or parcel of land under the same ownership, the primary purpose of which is to rent or lease space or keep space for rent or lease to any person for a charge or fee paid or to be paid for the rental or lease or use of facilities or to offer space free in connection with securing the trade or patronage of such person. Manufactured housing park does not include a lot or lots located within a subdivision being rented or leased for occupancy by no more than one manufactured housing dwelling unit per lot.

Multi-Family Housing. Three or more attached dwelling units located on a single lot.

New development. Development for which a building permit is required.

Parks and Recreation Capital Improvements Plan (CIP). The County program that identifies the major parks and recreation system and facilities capacity improvements projected to be funded in whole or in part with Parks and Recreation SDC revenues.

Permit. A building permit.

Previous use. The most intensive use conducted at a particular property within the past 18 months prior to the date of application for a building permit. Where the site was used simultaneously for several different uses (mixed use) then, for the purposes of the Parks and Recreation System Development Charge in LC 4.600 through 4.670, all of the specific use categories shall be considered. Where the previous use is composed of a primary use with one or more ancillary uses that support the primary use and are owned and operated in common, that primary use shall be deemed to be the sole use of the property for purposes of the Parks and Recreation System Development Charge in LC 4.600 through 4.670.

Proposed use. The use proposed by the Applicant for the new development. Where the Applicant proposes several different uses (mixed use) for the new development then, for purposes of the Parks and Recreation System Development Charge in LC 4.600 through 4.670, all of the specific use categories shall be considered. Where the proposed use is composed of a primary use with one or more ancillary uses that support the primary proposed use and are owned and operated in common, that primary use shall be deemed to be the sole proposed use of the property for purposes of the Parks and Recreation System Development Charge in LC 4.600 through 4.670.

Qualified Public Improvement. Any parks and recreation system capital facility or conveyance of an interest in real property that increases the capacity of the County's Parks and Recreation System and is:

- (a) Required as a condition of development approval; and
- (b) Identified in the County's Parks and Recreation CIP.

Remodel or remodeling. To alter, expand or replace an existing structure.

Single-family dwelling unit. One detached dwelling unit, or one-half of a duplex, or one row house; constructed on-site, and located on a single lot.

SDC Methodology Report. That report entitled Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study, dated September 4, 2001.

4.610 Rules of Construction.

For the purposes of administration and enforcement of LC 4.600 through 4.670, unless otherwise stated, the following rules of construction shall apply:

(1) In case of any difference of meaning or implication between the text of LC 4.600 through 4.670 and any caption, illustration, summary table, or illustrative table, the text shall control.

(2) The word "shall" is always mandatory and not discretionary; the word "may" is permissive.

(3) Words used in the present tense shall include the future; words used in the singular number shall include the plural and the plural the singular, unless the context clearly indicates the contrary.

(4) The phrase "used for" includes "arranged for," "designed for," "maintained for," or "occupied for."

(5) Where a regulation involves two or more connected items, conditions, provisions, or events:

(a) "And" indicates that all the connected terms, conditions, provisions or events shall apply;

(b) "Or" indicates that the connected items, conditions, or provisions or events may apply singly or in any combination.

(6) The word "includes" shall not limit a term to the specific example, but is intended to extend its meaning to all other instances or circumstances of like kind or character.

4.615 Application.

The Parks and Recreation System Development Charge in LC 4.600 through 4.670 applies to all new residential development and to the change in use, alteration, expansion or replacement of a dwelling unit if such change in use, alteration, expansion or replacement results in an increase in the number of dwelling units compared to the previous use of the development in unincorporated Lane County. The amount of the Parks and Recreation SDC shall be calculated according to LC 4.615, with rates as outlined in the Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study (dated September 4, 2001).

(1) Except as otherwise provided in LC 4.600 through 4.670, a Parks and Recreation SDC shall be imposed upon all new development with new dwelling units for which an application for a building permit is filed after April 14, 2002.

(2) Except as otherwise provided in LC 4.600 through 4.670, manufactured housing shall be charged the full SDC rate.

(3) Except as otherwise provided in LC 4.600 through 4.670, accessory dwelling units shall be charged at one-half the single family housing SDC rate.

(4) The applicant shall at the time of application provide the Administrator with the information requested on an SDC application form regarding the previous and proposed use(s) of the new development, including a description of each of the previous and proposed uses for the property for which the building permit is being sought, with sufficient detail to enable the County or its designee to calculate the number of dwelling

units for the entire property under the previous use and for the proposed use(s) of the new development. For residential uses, the applicant shall indicate number of residential dwelling units, including type (i.e., single family, multi-family, etc.) for the previous and proposed use(s) of the new development.

(5) Except as otherwise provided in LC 4.600 through 4.670, the amount of the SDC shall be determined by calculating the difference between the SDC amount that would have been imposed for the previous use(s) of the property and the SDC amount for the proposed use(s).

4.620 Partial and Full Exemptions.

The uses listed and described in LC 4.620(1) through (2) shall be exempt, either partially or fully, from payment of the Parks and Recreation SDC. Any applicant seeking an exemption under LC 4.620(1) through (2) shall specifically request that exemption no later than the time of application for the building permit. Where new development consists of only part of one or more of the uses described in LC 4.620(1) through (2), only portion(s) of the development qualifying under LC 4.620(1) through (2) shall be exempt. The balance of the new development which does not qualify for any exemption under LC 4.620(1) through (2) shall be subject to the full SDC. Should the applicant dispute any decision by the County or its designee regarding an exemption request, the applicant must apply for an alternative exemption calculation under LC 4.630. The applicant has the burden of proving entitlement to any exemption so requested.

(1) New development which does not contain dwelling units is fully exempt.

(2) Temporary uses are fully exempt so long as the new development use or structure will be used for not more than 180 days in a single calendar year.

(3) Temporary hardship mobile home placements meeting the requirements of Lane Code Chapter 16 are fully exempt.

(4) Alteration, remodeling, expansion or replacement of an existing dwelling unit where no additional dwelling units are created is fully exempt.

(5) New development of accessory buildings and structures which will not create additional dwelling units is fully exempt.

4.625 SDC Credits.

(1) The County shall grant a credit against the Parks and Recreation SDC, which is otherwise assessed for a new development, for any qualified public improvement(s) constructed or dedicated as part of that new development. The applicant bears the burden of evidence and persuasion in establishing entitlement to an SDC credit and to a particular value of an SDC credit.

(2) To obtain an SDC credit, the applicant must specifically request a credit prior to issuance of a building permit for the new development. In the request, the applicant must identify the improvement(s) for which credit is sought and explain how the improvement(s) meet the requirements for a qualified public improvement. The applicant shall also document, with credible evidence, the value of the improvement(s) for which credit is sought. If, in the Administrator's opinion, the improvement(s) is a qualified public improvement, and the Administrator concurs with the proposed value of the improvement(s), an SDC credit shall be granted. The value of the SDC credits under LC 4.625 shall be determined by the Administrator based on the cost of the qualified public improvement, or the value of land dedicated, as follows:

(a) For dedicated lands, the value shall be based upon a written appraisal of fair market value by a qualified, professional appraiser based upon comparable sales of similar property between unrelated parties in an arms-length transaction;

(b) For improvements yet to be constructed, value shall be based upon the anticipated cost of construction. Any such cost estimates shall be certified by a professional architect or engineer or based on a fixed price bid from a contractor ready and able to construct the improvement(s) for which SDC credit is sought. Immediate credits based on estimates will provide for a subsequent adjustment based on actual costs: a refund to the applicant if actual costs are higher than estimated and an additional SDC to be paid by the applicant if actual costs are lower than estimated. All completed qualified public improvements shall be inspected before honoring any credits previously negotiated. Credits shall be limited to reasonable costs and shall be awarded only in conjunction with an application for a new development.

(c) For improvements already constructed, value shall be based on the actual cost of construction as verified by receipts submitted by the applicant.

(3) The Administrator will respond to the applicant's request in writing within 21 days of when the request is submitted. The Administrator shall provide a written explanation of the decision on the SDC credit request.

(4) If the applicant disputes the Administrator's decision with regard to an SDC credit request, including the amount of the credit, the applicant may seek an alternative SDC credit calculation under LC 4.630. Any request for an alternative SDC credit calculation must be filed with the Administrator in writing within 10 calendar days of the written decision on the initial credit request.

(5) Where the amount of an SDC credit approved by the Administrator under LC 4.625 exceeds the amount of the Parks and Recreation SDC assessed by the County upon a new development, the excess credit may be applied against parks and recreation SDC's that accrue in subsequent phases of the original development project. For purposes of this paragraph, "subsequent phases of the original development project" means additional new development that is approved as part of the same regulatory development approval or other portions of the same site that are explicitly defined in the application for SDC credits as subsequent phases of the original development project. The applicant must describe all subsequent phases at the time application is made for SDC credits and must document to the satisfaction of the SDC Administrator that the subsequent phases are integrally connected with the original development. Any excess credit must be used not later than ten years from the date the credit is given.

4.630 Alternative Calculation for SDC Rate, Credit, or Exemption.

(1) Pursuant to LC 4.630, an applicant may request an alternative SDC rate calculation, alternative SDC credit determination, or alternative SDC exemption, but only under the following circumstances:

(a) The applicant believes that the number of persons per dwelling unit resulting from the new development is, or will be, less than the number of persons per dwelling unit established in the SDC Methodology Report, and for that reason, the applicant's SDC should be lower than that calculated by the County.

(b) The applicant believes that the assumptions used to develop the SDC rates in the SDC Methodology Report or subsequent adjustments are not appropriate for the new development, and for that reason, the applicant's SDC should be lower than that calculated by the County.

(c) The applicant believes the County improperly excluded from consideration a qualified public improvement that would qualify for credit under LC 4.625, or the County accepted for credit a qualified public improvement, but undervalued that improvement and therefore undervalued the credit.

(d) The applicant believes the County improperly rejected a request for an exemption under LC 4.620 for which the applicant believes it is eligible.

(2) Alternative SDC Rate Request.

(a) If an applicant believes that the assumptions for the class of structures that includes the new development are not appropriate for the new development, the applicant must request an alternative SDC rate calculation no later than the time of issuance of a building permit for the new development.

(b) In support of the alternative SDC rate request, the applicant must provide complete and detailed documentation, including verifiable dwelling occupancy or other appropriate data, analyzed and certified by a suitable and competent professional. The applicant's supporting documentation must rely upon generally accepted sampling methods, sources of information, cost analysis, demographics, growth projections, and techniques of analysis as a means of supporting the proposed alternative SDC rate. The proposed alternative SDC rate calculation shall include an explanation with particularity why the rate established in the SDC Methodology Report or subsequent adjustments does not accurately reflect the new development's impact on the County's capital improvements.

(c) The Administrator shall apply the alternative SDC rate if, in the Administrator's opinion, the following are found:

(i) The evidence and assumptions underlying the alternative SDC rate are reasonable, correct and credible and were gathered and analyzed in compliance with generally accepted principles and methodologies consistent with LC 4.630(2), and

(ii) The calculation of the proposed alternative SDC rate was accomplished by a generally accepted methodology, and

(iii) the proposed alternative SDC rate better or more realistically reflects the actual impact of the new development than the rate set forth in the SDC Methodology Report or subsequent adjustments.

(d) If, in the Administrator's opinion, all of the above criteria are not met, the Administrator shall provide to the applicant (by certified mail, return receipt requested) a written decision explaining the basis for rejecting the proposed alternative Parks and Recreation SDC rate.

(3) Alternative SDC credit request.

(a) If an applicant has requested an SDC credit pursuant to LC 4.625 and that request has been denied by the County, the applicant may request an alternative SDC credit calculation no later than the time of issuance of a building permit for the new development.

(b) In support of the alternative SDC credit request, the applicant must provide complete and detailed documentation, including appraisals, cost analysis or other estimates of value, analyzed and certified to by an appropriate professional, for the improvements for which the applicant is seeking credit. The applicant's supporting documentation must rely upon generally accepted sources of information, cost analysis, and techniques of analysis as a means of supporting the proposed alternative SDC credit.

(c) The Administrator shall apply the alternative SDC credit if, in the Administrator's opinion, the following are found:

(i) the improvement(s) for which the SDC credit is sought are qualified public improvement(s), and

(ii) the evidence and assumptions underlying the applicant's alternative SDC credit request are reasonable, correct, and credible and were gathered and analyzed by an appropriate competent professional in compliance with generally accepted principles and methodologies, and

(iii) the proposed alternative SDC credit is based on realistic, credible valuation or benefit analysis.

(d) If, in the Administrator's opinion, any one or more of the above criteria is not met, the Administrator shall deny the request and provide to the applicant (by certified mail, return receipt requested) a written decision explaining the basis for rejecting the proposed alternative Parks and Recreation SDC credit proposal.

(4) Alternative SDC Exemption Request.

(a) If an applicant has requested a full or partial exemption under LC 4.620 and that request has been denied, the applicant may request an alternative SDC exemption no later than the time of issuance of a building permit for the new development.

(b) In support of the alternative SDC exemption request, the applicant must provide complete and detailed documentation demonstrating that the applicant is entitled to one of the exemptions described in LC 4.620.

(c) The Administrator shall grant the exemption if, in the Administrator's opinion, the applicant has demonstrated with credible, relevant evidence that it meets the pertinent criteria in LC 4.620.

(d) Within 21 days of the applicant's submission of the request, the Administrator shall provide a written decision explaining the basis for rejecting or accepting the request.

4.635 Application.

The Parks and Recreation SDC required to be paid by LC 4.600 through 4.670 is due upon issuance of the building permit for new development.

4.640 Refunds.

Refunds may be given by the Administrator upon finding that there was a clerical error in the calculation of the SDC. Refunds shall not be allowed for failure to timely claim credit or for failure to timely seek an alternative SDC rate or exemption. The County shall refund to the applicant any SDC revenues not expended within ten (10) years of receipt.

4.645 Dedicated Accounts and Appropriate Use of Accounts.

(1) There is created a separate, dedicated account entitled the Parks and Recreation Improvement Fee SDC Account. All monies derived from the Parks and Recreation Improvement Fee SDC shall be placed in the Parks and Recreation Improvement Fee SDC Account and shall be used solely for the purpose of providing capacity-increasing capital improvements as identified in the adopted Parks and Recreation CIP as it currently exists or as hereinafter amended, and eligible administrative costs. In this regard, these SDC revenues may be used for purposes which may include:

- (a) design and construction plan preparation as well as long-range parks planning;
- (b) permitting;
- (c) land and materials acquisition, including any costs of acquisition or condemnation;
- (d) construction of parks and recreation capital improvements;
- (e) design and construction of new drainage facilities required by the construction of parks and recreation capital improvements and structures;
- (f) relocating utilities required by the construction of improvements;
- (g) landscaping;
- (h) construction management and inspection;
- (i) surveying, soils and material testing;

- (j) acquisition of capital equipment that is an intrinsic part of a facility;
 - (k) demolition that is part of the construction of any of the improvements on this list;
 - (l) payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to provide money to construct or acquire parks and recreation facilities;
 - (m) direct costs of complying with the provisions of ORS 223.297 through 223.314, including the consulting, legal, and administrative costs required for developing and updating the system development charge methodologies and capital improvement program; and the costs of collecting and accounting for system development charge expenditures.
- (2) Money on deposit in the Parks and Recreation SDC accounts shall not be used for:
- (a) any expenditure that would be classified as a maintenance or repair expense; or
 - (b) costs associated with the construction of administrative office facilities that are more than an incidental part of other capital improvements; or
 - (c) costs associated with acquisition or maintenance of rolling stock.
- (3) The County may prioritize SDC-funded projects and may spend SDC revenue for eligible projects anywhere in Lane County.

4.650 Challenges and Appeals.

- (1) Any person may challenge the expenditure of SDC revenues by filing a challenge to the expenditure with the Administrator within two years after the date of the disputed SDC revenue expenditure. The fee for filing such a challenge shall be \$100.
- (2) Except where a different time for an Administrator's decision is provided in LC 4.600 through 4.670, all Administrator decisions shall be in writing and shall be delivered to the applicant within 21 days of an application or other applicant request for an Administrator determination. Delivery shall be deemed complete upon the earlier of actual delivery to the applicant or upon deposit by the Administrator by certified mail, addressed to the address for notice applicant has designated in the application. Any person may appeal to the Board of County Commissioners any decision of the Administrator made pursuant to LC 4.600 through 4.670 by filing a written request with the Administrator within fourteen (14) days after the delivery of the Administrator's written decision to the applicant. The fee for appealing a decision to the Board of County Commissioners shall be \$250. The appeal to be filed with the Board of County Commissioners should contain the following information:
- (a) The name and address of the applicant;
 - (b) The legal description of the property in question;
 - (c) If issued, the date the building permit was issued;
 - (d) A brief description of the nature of the development being undertaken pursuant to the building permit;
 - (e) If paid, the date the system development charges were paid; and
 - (f) A statement of the reasons why the applicant is appealing a decision.
- (3) Upon receipt of such request, the County shall schedule a hearing before the Board of County Commissioners at a regularly scheduled meeting or a special meeting called for the purpose of conducting the hearing and shall provide the applicant written notice of the time and place of the hearing. Such hearing shall be held within sixty (60) days of the date the appeal was filed.

(4) The Board of County Commissioners shall conduct a hearing in a manner designed to obtain all information and evidence relevant to the requested hearing. Formal rules of civil procedure and evidence shall not be applicable; however, the hearing shall be conducted in a fair and impartial manner with each party having an opportunity to be heard and to present information and evidence.

(5) Any applicant who appeals a decision pursuant to LC 4.650 and desires the immediate issuance of a building permit shall pay prior to or at the time the request for hearing is filed the applicable system development charges pursuant to LC 4.615. Said payment shall be deemed paid under protest and shall not be construed as a waiver of any review rights.

(6) An applicant may appeal a decision under LC 4.650 without paying the applicable system development charges, but no building permit shall be issued until such system development charges are paid in the amount initially calculated or the amount approved upon completion of the review provided in LC 4.650.

(7) The Board of County Commissioners shall decide an appeal within ninety (90) days of the date of the appeal to the Board of County Commissioners.

4.655 County Review SDC.

(1) No later than every five (5) years, the County shall undertake a review to determine that sufficient money will be available to fund growth-required Parks and Recreation needs, and to determine whether the adopted SDC rates keep pace with costs.

(2) In the event that during the review referred to in LC 4.655(1), it is determined that an adjustment to the SDC is necessary for sufficient funding of the Parks and Recreation improvements addressed in the SDC Methodology Report or subsequent adjustments, the Board of County Commissioners may propose and adopt appropriately adjusted SDC rates by order.

(3) The Board of County Commissioners may from time to time amend or adopt a new SDC methodology by order.

4.660 Time Limit on Expenditure of SDC's.

The County shall expend SDC revenues within ten (10) years of receipt.

4.665 Implementing Regulations; Amendments.

The County Administrator may adopt regulations as necessary to implement the provisions of LC 4.600 through 4.670.

4.670 Adoption and Amendment of the Parks and Recreation Capital Improvement Plan (CIP).

The County shall adopt, by order, a Parks and Recreation Capital Improvement Plan (CIP) which lists the projects to be funded with SDC revenues, their estimated cost and timing. The County may, by order, amend the list to add or remove projects at any time. The Administrator may, at any time, change the timing and sequence for completion of projects included in the Parks and Recreation CIP list.

PENALTY

4.995 Penalties - Lane County Transient Room Tax.

(1) It is unlawful for any operator or other person so required by LC 4.100 to 4.195 to fail or refuse to register as required herein, or to furnish any return required to be made, or fail or refuse to furnish a supplemental return or other data required by the Tax Administrator or to render a false or fraudulent return. No person required to make,

render, sign, or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by this subchapter.

(2) Any person willfully violating any of the provisions of LC 4.110, 4.115, 4.120 4.130, 4.135, 4.145, 4.155, 4.170 and 4.175 shall be guilty of a misdemeanor and shall be punishable therefore by a fine of not more than \$500 or by imprisonment in the County Jail for a period of not more than six months or by both such fine and imprisonment. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 19-77, 7.1.78; 5-83, 7.15.83)*

4.997 Penalties - Lane County Car Rental Tax.

(1) It is unlawful for any operator or other person so required by LC 4.200-4.275 to fail or refuse to register as required herein, or to furnish any return required to be made or fail or refuse to furnish a supplemental return or other data required by the County Finance Officer or to render a false or fraudulent return. No person required to make, render, sign or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by this subchapter.

(2) Any person who willfully violates any provision of LC 4.200-4.275 or 4.997 shall, upon conviction, be subject to a fine of not more than \$500, imprisonment in the County Jail for not more than six months, or both. *(Revised by Ordinance No. 8-73, Effective 9.14.73; 5-83, 7.15.83)*