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Portland, Oregon 97233
Telephone 503/255-5135



OREGON LODGING ASSOCIATION

November 9, 1990

Karen O'Connor
Lake County Clerk
Lake County
513 Center
Lakeview, Oregon 97630

Dear Ms. O'Connor:

Thank you for your cooperation in our statewide Transient Room Tax Survey.

The information you furnished.

OREGON LODGING ASSOCIATION
Oregon Room Tax Percentages and Revenue
 Survey Conducted May 1990
 November 1, 1990

<u>City /County</u>	<u>Date of Original Ordinance</u>	<u>% Rate</u>			<u>% Retained by Oper.</u>	<u>TOTAL REVENUE</u>		
		<u>1988</u>	<u>1989</u>	<u>1990</u>		<u>1988</u>	<u>1989</u>	<u>1990**</u>
Albany	1978	6%	6%		5%	115,579.00	124,866.00	
Ashland	1976	6%	6%	6%	5%	330,229.00	386,146.00	430,964.00
Astoria	1975	6%	6%	6%	5%	142,441.76	170,754.14	
Bandon	1976	6%	6%	6%	5%	97,144.00	117,720.97	141,619.38
Bend	1976	7%	7%	7%	0%	563,452.00	786,792.00	860,000.00
Brookings	1980	6%	6%	6%	0%	99,225.00	105,545.00	92,948.00
Burns	1980	5%	5%	5%	1%	43,302.56	48,941.89	50,973.61
Cascade Locks		5%	5%	5%	5%	11,200.00	11,325.00	13,236.00
City of Baker City	1984	\$1 rm	\$1 rm	5%	2%	61,226.74	70,896.38	99,760.90
City of Hood River	1981	6%	6-8%	8%	5%	55,807.00	75,528.00	11,000.00
City of Tillamook	1977	6%	6%	6%	5%	46,081.00	53,115.00	128,330.00
Clackamas County	1980	6%	6%	6%	5%	623,477.00	690,911.00	576,244.00
Coos Bay	1976	5%	5%	5%	0%	162,050.00	170,564.00	
Corvallis	1973	7%	7%	7%	0%	203,703.00	191,294.00	269,322.00
Depoe Bay	1976	5%	6%	6%	5%	58,732.00	76,845.00	86,486.00
Deschutes County	1975	7%	7%	7%		1,311,658.50	1,490,793.23	453,069.33
Eugene	1969	4.5%	4.5%	4.5%	5%	641,957.00	688,184.00	758,972.00
						33,817.00	35,220.00	38,042.00

OREGON LODGING ASSOCIATION
Oregon Room Tax Percentages and Revenue

Survey Conducted May 1990
 November 1, 1990

<u>City County</u>		<u>Description of Other</u>	<u>1990 Changes Considered</u>
Albany	<u>% Tourism Promo</u> 100% <u>% Gen. Fund</u> <u>% Other</u>		
Ashland	<u>% Tourism Promo</u> 35% <u>% Gen. Fund</u> 65% <u>% Other</u>		Subcommittee will be reviewing for part of 35% into general economic development.
Astoria	<u>% Tourism Promo</u> 50% <u>% Gen. Fund</u> 50% <u>% Other</u>		On 7/1/90, tax will inc. to 7%-3% to Gen. Fund, 3% to Promote Astoria Fund for CofC, 1% to CofC. This 1% will replace Gen.Fund subsidy and dues totalling \$16,000.
Bandon	<u>% Tourism Promo</u> <u>% Gen. Fund</u> 100% <u>% Other</u>	Gen. Fund money for 89-90 allocations were \$24,000-C of C for advertising, \$6000 Centennial Comm., \$2500 His. Society	None.
Bend	<u>% Tourism Promo</u> 35.7% <u>% Gen. Fund</u> 64.3% <u>% Other</u>		City Commission in 89-90 budgeted set amt. for tourism rather than %.

<u>City County</u>			<u>Description of Other</u>	<u>1990 Changes Considered</u>
Grants Pass	<u>% Tourism Promo</u>	25%	50%-Public safety, 25%-Parks.	None.
	<u>% Gen. Fund</u>			
	<u>% Other</u>	75%		
Gresham	<u>% Tourism Promo</u>			None
	<u>% Gen. Fund</u>	100%		
	<u>% Other</u>			
Hines	<u>% Tourism Promo</u>	80%		
	<u>% Gen. Fund</u>	20%		
	<u>% Other</u>			
Hood River County	<u>% Tourism Promo</u>			
	<u>% Gen. Fund</u>			
	<u>% Other</u>			
Jefferson County	<u>% Tourism Promo</u>	55%	Dist. to City of Madras	
	<u>% Gen. Fund</u>			
	<u>% Other</u>	45%		
			50%-Fairgrounds	

<u>City County</u>		<u>Description of Other</u>	<u>1990 Changes Considered</u>
Lincoln County	<u>% Tourism Promo</u> <u>% Gen. Fund</u> <u>% Other</u>		
Madras	<u>% Tourism Promo</u> 97% <u>% Gen. Fund</u> 3% <u>% Other</u>		Measure to increase room tax to 7% foiled. The 1% Increase was to go to Jeffercon Co. Fairgrounds.
Medford	<u>% Tourism Promo</u> 25% <u>% Gen. Fund</u> 75% <u>% Other</u>		May consider increase.
Multnomah County	<u>% Tourism Promo</u> 11% <u>% Gen. Fund</u> 56% <u>% Other</u> 33%	As of 4/1/86, the 3% increase goes to new Convention Center.	
Newport	<u>% Tourism Promo</u> 47.5% <u>% Gen. Fund</u> 5% <u>% Other</u> 47.5%	40% to outlay acct. for bldg. and equip. in Trust & Reserve Fnd. 40% to airport fund, 20% to gen. fund for public safety.	Planning to rewrite ordinance in next 13 months.

<u>City County</u>			<u>Description of Other</u>	<u>1990 Changes Considered</u>
Redmond	<u>% Tourism Promo</u>	28.57		
	<u>% Gen. Fund</u>	71.43		
	<u>% Other</u>			
Reedsport	<u>% Tourism Promo</u>	90%	Winchester Bay Merchants	None.
	<u>% Gen. Fund</u>	5%	Assoc.	
	<u>% Other</u>	5%		
Rockaway Beach	<u>% Tourism Promo</u>		Streets, prkng, parks & rec,	Increase to 7%.
	<u>% Gen. Fund</u>		vehicle replacement, cap.	
	<u>% Other</u>		impr., police equip, fire dept.	
			equip.	
Roseburg	<u>% Tourism Promo</u>	47.8%	Econ Dev.-\$29,300, Street	None.
	<u>% Gen. Fund</u>		Lights/Sidewalks-\$146,441.	
	<u>% Other</u>	52.2%		
Salem	<u>% Tourism Promo</u>	35%	\$103,230-festivals,events,art	Looking at changes in funding
	<u>% Gen. Fund</u>		fairs,\$71,265-museum tour	allocation,relationship to museums,
	<u>% Other</u>	65%	guides,\$149,880-landscape/g	committment to museum operating
			ardenmain.,\$15,155-brochur	funds.
			es, \$35,380-admin. &	
			collection.	

BOARD OF COUNTY COMMISSIONERS

LAKE COUNTY, OREGON

1 AN ORDINANCE RELATING)
2 TO THE IMPOSITION OF)
3 A MOTEL ROOM TAX)
4 _____)

O R D I N A N C E

5 THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, OREGON, ORDAINS
6 AS FOLLOWS:

7 Section 1. TITLE - This Ordinance shall be known as the Lake
8 County Motel Tax Ordinance.

9 Section 2. DEFINITIONS - Except where the context otherwise
10 requires the definitions given in this section govern the construction
11 of this Ordinance.

(1) "Accrual Accounting" means the operator enters the rent

1 (7) "Operator" means the person who is proprietor of the motel
2 in any capacity. Where the operator performs his functions through a
3 managing agent of any type or character other than an employee, the
4 managing agent shall also be deemed an operator for the purposes of
5 this Ordinance, and shall have the same duties and liabilities as his
6 principal. Compliance with the provisions of this Ordinance by either
7 the principal or the managing agent shall be considered to be compliance
8 by both.

9 (8) "Person" means any individual, firm, partnership, joint
10 venture, association, social club, fraternal organization, fraternity,
11 sorority, public or private dormitory, joint stock company, corporation,

1 (12) "Tax" means either the tax payable by the transient or
2 the aggregate amount of taxes due from an operator during the period
3 for which he is required to report his collections.

4 (13) "Transient" means any individual who exercises occupancy
5 or is entitled to occupancy in a motel for a period of less than thirty
6 (30) consecutive calendar days counting portions of calendar days as
7 full days. The day a transient checks out of the motel shall not be
8 included in determining the thirty-day period if the transient is not
9 charged rent for that day by the operator. Any such individual so
10 occupying space in a motel shall be deemed to be a transient until the
11 period or twenty-nine days has expired unless there is an agreement in

1 Section 4. LIMITATION OF TAX IMPOSED. The tax imposed by this
2 Ordinance shall apply to all motels located within Lake County both
3 inside and outside of all incorporated cities within said County.

4 Section 5. COLLECTION OF TAX BY OPERATOR: RULES FOR COLLECTION.

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

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

1 a transient).

2 (2) Any occupant whose rent is of a value less than \$6.00
3 per day;

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

7 (4) Any occupant whose rent is paid for hospital room or
8 to a medical clinic, convalescent home or home for aged people and
9 intermediate and skilled nursing home facilities.

10 Section 8. REGISTRATION OF OPERATOR: FORM AND CONTENTS:

11 EDUCATION: CERTIFICATION OF AUTHORITY. Every person engaging or about

1 without charge to the operator a Certificate of Authority to the
2 registrant to collect the tax from the occupant of the motel together
3 with a duplicate thereof for each additional place of business for each
4 registrant. Certificates shall be nonassignable and nontransferable and
5 shall be surrendered immediately to the Tax Administrator upon the cessation
6 of business at the location named or upon its sale or transfer. Each
7 certificate and duplicate shall state the place of business to which
8 it is applicable and shall be prominently displayed therein so as to be seen
9 and come to the notice readily of all occupants and persons seeking occupancy.

10 Said certificate shall, among other things, state the following:

11 (1) The name of the operator;

1 return for the preceding quarters tax collections shall be filed with
2 the Tax Administrator. The return shall be filed in such form as the Tax
3 Administrator may prescribe by every operator liable for payment of tax.

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

9 (4) The person required to file the return shall deliver the
10 return together with the remittance of the amount of the tax due to the
11 Tax Administrator at his office either by personal delivery or by mail.

1 to deduct as a personal collection expense five percent (5%) of the
2 amount of the taxes collected.

3 Section 10. PENALTIES AND INTEREST.

4 (1) Delinquency. Any operator who has not been granted an
5 extension of time for remittance of tax due and who fails to remit
6 any tax imposed by this Ordinance prior to delinquency shall pay in
7 addition to interest a penalty of one percent (1%) per month of the
8 amount of the tax due in addition to the amount of the tax.

9 (2) Fraud. If the Tax Administrator determines that the non-
10 payment of any remittance due under this Ordinance is due to fraud or
11 intent to evade the provisions thereof, a penalty of twenty-five percent

1 for waiver and refund of the penalty or any portion thereof, and the
2 Board may, if a good and sufficient reason is shown, waive and direct
3 a refund of the penalty or any portion thereof.

4 Section 11. DEFICIENCY DETERMINATIONS: FRAUD, EVASION,
5 OPERATOR DELAY.

6 (1) Deficiency Determination. If the Tax Administrator
7 determines that the returns are incorrect, he may compute and deter-
8 mine the amount required to be paid upon the basis of the facts
9 contained in the return or returns or upon the basis of any infor-
10 mation within his possession. One or more deficiency determinations
11 may be made of the amount due for one or more than one period, and

1 upon receipt by the operator or his agent or employee, or if refused,
2 the date of its refusal as shown by the United States Postal Department
3 return receipt.

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

10 (d) Any determination shall become due and payable immediately
11 upon receipt of notice and shall become final within ten (10) days after

1 for by this Ordinance. In case such determination is made, the
2 Tax Administrator shall give a notice in the manner aforesaid of
3 the amount so assessed. Such determination and notice shall be made
4 and mailed within three years after discovery by the Tax Administrator
5 of any fraud, intent to evade or failure or refusal to collect said tax
6 or failure to file return. Any determination shall become due and
7 payable immediately upon receipt of notice and shall become final
8 within ten days after the Tax Administrator has given notice thereof;
9 provided, however, the operator may petition redemption and refund if
10 the petition is filed before the determination becomes final as herein
11 provided.

1 (4) The order or decision of the Tax Administrator upon a
2 petition for redetermination of redemption and refund becomes final
3 ten (10) days after service upon the petitioner of notice thereof
4 unless appeal of such order or a decision is filed with the Board
5 within ten (10) days after service of such notice.

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

9 Section 13. LIEN. The tax imposed by this Ordinance together
10 with the interest and penalties herein provided and the filing fees
11 paid to the Clerk of Lake County, Oregon, and advertising costs which

1 circulation within the County. The notices required hereunder shall be
2 published not less than seven days apart.

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

11 Section 14. REFUNDS.

1 operator with the Tax Administrator and it is later determined that the
2 tax was erroneously or illegally collected or received by the Tax
3 Administrator, it may be refunded by the Tax Administrator to the
4 transient provided a verified claim in writing therefore, stating
5 the specific reason on which the claim is founded is filed with the
6 Tax Administrator within three years from the date of payment.

7 Section 15. ADMINISTRATION.

8 (1) Transient Room Tax Fund. The Tax Administrator shall
9 place all monies received pursuant to this order in the Transient
10 Room Tax Fund.

11 (2) Records Required from Operators, etc., Form. Every

1 to ascertain and determine the amount required to be paid.

2 (4) Confidential Character of Information Obtained -

3 Disclosure Unlawful. It shall be unlawful for the Tax Administrator
4 or any person having an administrative or clerical duty under the
5 provisions of this Ordinance to make known in any manner whatsoever
6 the business affairs, operations, or information obtained by an in-
7 vestigation of records and equipment of any person required to obtain
8 a Transient Occupancy Registration Certificate or pay a transient occupancy
9 tax, or any other person visited or examined in the discharge of official
10 duty, or the amount of source of income, profits, losses, expenditures,
11 or any particular thereof set forth in any statement or application,

1 Tax Administrator may refuse to make any disclosure referred to in
2 this paragraph when in his opinion the public interest would suffer
3 thereby.

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

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

9 (4) Administrative Costs. To cover the administration costs
10 of administering the County motel tax, the Tax Administrator shall
11 remit sufficient monies collected to Lake County in order to reimburse

1 (2) One third of the total net remaining funds to the Lake County
2 Fair Board to be used for long range development of the County Fairgrounds
3 in accordance with their respective annual budget as approved by the Lake
4 County Board of Commissioners.

5 (3) The total net remaining funds to the Lake County Chamber
6 of Commerce of which at least fifty percent (50%) of such funds will
7 be budgeted annually by the Chamber for tourism and business development
8 promotion within Lake County.

9 Section 17. APPEALS TO THE BOARD.

10 Any person aggrieved by any provision of the Tax Administrator
11 may appeal to the Board by filing a notice of appeal with the Tax

1 more sections, subsections, subdivisions, paragraphs, sentences, clauses,
2 or paragraphs be declared unconstitutional (or otherwise invalid).

3 Section 19. VIOLATIONS.

4 It is unlawful for any operator or other person so required to
5 fail or refuse to register as required herein, or to furnish any return
6 required to be made, or fail or refuse to furnish a supplemental return
7 or other data required by the Tax Administrator or to render a false
8 or fraudulent return. No person required to make, render, sign, or
9 verify any report shall make any false or fraudulent report with intent
10 to defeat or evade the determination of any amount due required by this
11 Ordinance. Any person willfully violating any of the provisions of

1 1985 funds designated to go to the Lake County Chamber of
2 Commerce.

3 DONE AND DATED THIS 19th DAY OF September, 1984

4
5 LAKE COUNTY BOARD OF COMMISSIONERS

6 George E. Carlson
7 George E. Carlson, Chairman

8 Arthur H. Sheer
9 Arthur H. Sheer, Commissioner

10
11 Louis H. Lamb
12 Louis H. Lamb, Commissioner