

**AGENDA**

**REGULAR CITY COUNCIL MEETING**

February 24, 2020

5:30 p.m.

**CITY HALL COUNCIL CHAMBER**

**313 COURT STREET**

**THE DALLES, OREGON**

1. CALL TO ORDER
2. ROLL CALL OF COUNCIL
3. PLEDGE OF ALLEGIANCE – Rod Runyon
4. APPROVAL OF AGENDA
5. PRESENTATIONS/PROCLAMATIONS
  - A. Public Transportation Update MCEDD
  - B. Historic Landmarks Commission 2019 Annual Report

6. AUDIENCE PARTICIPATION

During this portion of the meeting, anyone may speak on any subject which does not later appear on the agenda. Five minutes per person will be allowed. If a response by the City is requested, the speaker will be referred to the City Manager for further action. The issue may appear on a future meeting agenda for City Council consideration.

7. CITY MANAGER REPORT
8. CITY ATTORNEY REPORT
9. CITY COUNCIL REPORTS
10. CONSENT AGENDA

Items of a routine and non-controversial nature are placed on the Consent Agenda to allow the City Council to spend its time and energy on the important items and issues. Any Councilor may request an item be “pulled” from the Consent Agenda and be considered separately. Items pulled from the Consent Agenda will be placed on the Agenda at the end of the “Action Items” section.

**CITY OF THE DALLES**

*"By working together, we will provide services that enhance the vitality of The Dalles"*

A. Approval of the February 10, 2020 Regular City Council Meeting Minutes

11. ACTION ITEMS

A. General Ordinance No. 20-1380 An Ordinance Amending Certain Provisions of Chapter 8.04 of The Dalles Municipal Code Relating to Transient Room Taxes

12. EXECUTIVE SESSION

In accordance with ORS 192.660(2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

A. Recess Open Session

B. Reconvene Open Session

C. Decision, if any

13. ADJOURNMENT

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This meeting conducted in a handicap accessible room.

Prepared by/  
Izetta Grossman, CMC  
City Clerk



**To: The Dalles City Council**

**From: Jessica Metta, Deputy Director, Mid-Columbia Economic Development District**

**Meeting Date: February 24, 2020**

**Re: The LINK Update for the City of The Dalles**

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Since February 2018, Mid-Columbia Economic Development District (MCEDD) has been the operator of The LINK Public Transportation. We welcome this opportunity to provide an update to The Dalles City Council on the new services we are providing for the benefit of The Dalles and Wasco County.

### **New Funding**

Section 122 of Oregon House Bill 2017 Transportation Funding Package established a new dedicated source of funding for improving or expanding public transportation service. This new funding source is called the Statewide Transportation Improvement Fund (STIF). Collected as a 0.01% payroll tax, funds collected in Wasco County are primarily returned to Wasco County for the improvement of public transportation as stipulated in the adopted Wasco County STIF Plan. As the public transportation service provider, MCEDD contracts with Wasco County for implementation of the Wasco County STIF Plan.

### **New Services**

STIF funds started flowing to Wasco County in April 2019. As a result, The LINK launched a number of new services for the benefit of the City of The Dalles and Wasco County:

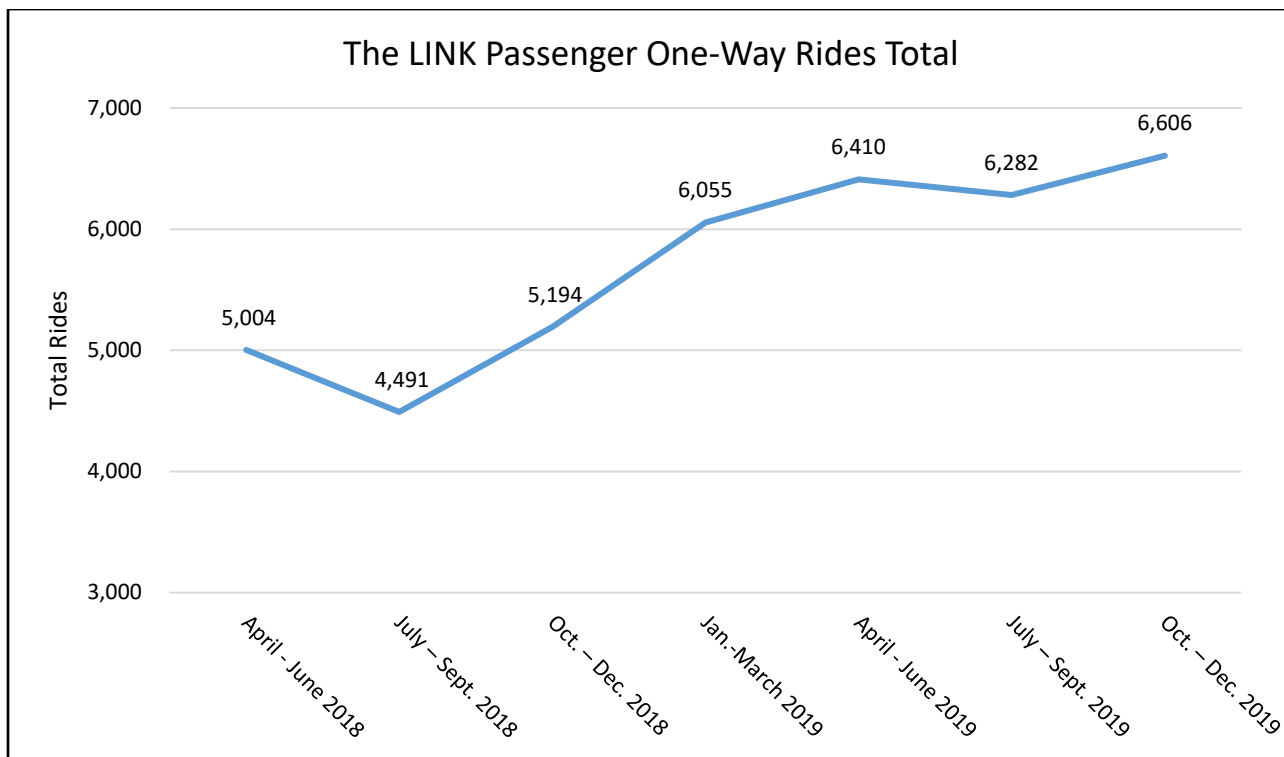
1. A deviated fixed route that loops The Dalles every hour with stops at The Dalles Transit Center, near Goodwill, Columbia Gorge Community College (CGCC), Mid-Columbia Medical Center, and downtown at the Veterans Service Office.
2. A weekly Friday shuttle from Celilo and Lone Pine In-Lieu Site to shopping and service destinations in The Dalles.
3. A weekly Tuesday shuttle from Maupin, Tygh Valley and Dufur to shopping and service destinations in The Dalles.
4. Saturday dial-a-ride hours from 9am to 4pm.
5. Free tickets for high school students to ride The LINK.
6. Implementation of a mobile ticketing app to give riders more choices for fares.

Replicating a benefit from 2018, we also again offered free service to The Dalles Farmers' Market in September and October, 2019.

We are leveraging STIF funds to match federal and state grants where possible for projects like vehicle replacement, construction of a bus barn, and installation of passenger shelters at The Dalles Transit Center and CGCC. We are also increasing our outreach to improve knowledge of how to use the system and doing more to market our services. The full Wasco County STIF Plan can be found at

<https://www.mcedd.org/linktransit/wasco-county-stif/>.

As a result of the new services, our total ridership has increased as shown in the graph below.



### **Planning for the Future**

To plan for the future of public transportation in Wasco County, we will be completing the Wasco County Coordinated Human Services Transportation Plan in 2020 that focuses on how we best serve seniors, disabled and low-income populations. We will also be starting development of a 20-year Transit Masterplan for Wasco County, which can be used to supplement future Transportation System Plans for the City of The Dalles. MCEDD is also leading development of a Gorge Regional Transit Strategy over the 12-months, setting a regional vision for transit across our five-counties.

### **City Support**

The City contributed \$20,000 for The LINK in 2019. These funds are essential for fully covering our dial-a-ride operations. We request consideration of a larger amount for 2020 to help The LINK achieve new goals, including:

- Submission of a grant application to sustain and expand the deviated fixed route in The Dalles with a new East Loop/ West Loop configuration that will allow us to reach more destinations.
- Submission of a grant application to replace four of our vehicles. Much of our fleet is reaching the end of its useful life. Replacement vehicles are necessary to continue current service levels.
- Development of three additional passenger shelters within the City, likely to serve our stops near Goodwill, Mid-Columbia Medical Center, and downtown near the Veterans Service Office. This last option would be a great opportunity to add to the concept for a public plaza at this location with artistic design elements on the shelter that could complement the space.

We are open to discussing other project ideas that could meet the City's goals for the community.



## City of The Dalles Historic Landmarks Commission 2019 Annual Report to City Council

The Dalles Historic Landmarks Commission is pleased to present its annual report to City Council. The year 2019 was the City's twenty-sixth year as a Certified Local Government (CLG). The following activities and accomplishments of The Dalles Historic Landmarks Commission (HLC) are presented for the City Council's review as required annually by The Dalles Municipal Code, Chapter 11.12 – Historic Resources.

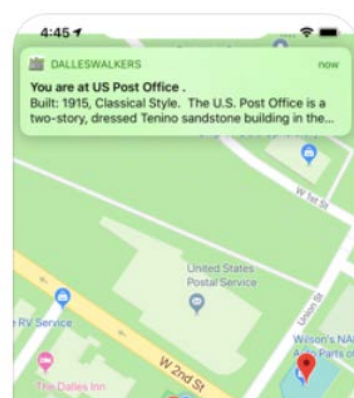
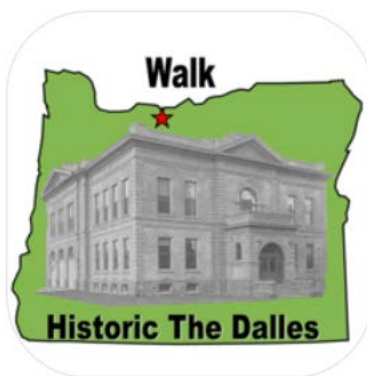
### **2018-19 Historic Preservation Funds**

Preservation grant funds are made available to Certified Local Governments (CLGs) each year through the State Historic Preservation Office (SHPO). These funds are collected from federal parks user fees, not from tax dollars.

The grant cycle for the SHPO is 18 months. The City of The Dalles was a fortunate recipient of a grant from the SHPO for the 2018-19 fiscal year.

A grant in the amount of \$12,500 was received from the SHPO and used to help fund the following projects/program administration:

- Virtual Tour of Historic Downtown The Dalles – This project involved the creation of a virtual tour to enable our community to learn the rich history of our two National Historic Districts. The Historic Landmarks Commission has been working to connect with youth and get them encourage interest and involvement in our local history and preservation projects. This project is a step toward meeting this goal, as well as serve our ever growing cruise ship tourists throughout the year. This project used recently updated historic walking tour maps and incorporated technology to provide a self-guided tour using a hand held device or smart phone. The app is free, available on both Android and iPhone, and titled "The Dalles Historical Walking Tour."



- Preservation month workshop – Hosted a two-day Plaster Repair Workshop with instruction from Clatsop Community College. The historic plaster repair/restoration class was completed in the Herbring House located in Trevitt’s National Historic District.
- Certified Local Government Program – Includes staff time and assistance to The Dalles Historic Landmarks Commission. The administration of this program is vital to the continued success of this Certified Local Government. Staff provides assistance to the general public by answering questions about our Code, as well as support for people making application to the Historic Landmarks Commission.

### **2019 Commission Goals**

A few goals were met and were completed with staff and volunteer time as well as budgeted monies for the Pioneer Cemetery.

Short-term goals that were met, or are in the process of being met, are as follows:

- *Provide a historic restoration workshop for local homeowners and contractors.*  
This goal was met with the assistance of a grant from the State Historic Preservation Office. The Historic Landmarks Commission hosted a two-day Plaster Repair Workshop here in The Dalles. Participants included contractors, home owners, and college students.
- *Support the creation of walking tours and regular historic building open houses.*  
This goal was met with the assistance of a grant received by State Historic Preservation Office. Staff worked with Tonya Flory of Platinum Marketing to create an interactive walking tour mobile app which will assist in bridging the gap with younger generations. The app will also provide visitors and locals with history of some of our historic building resources in downtown The Dalles.

Long-term and continuous goals that were met, or are in the process of being met, are as follows:

- *Help facilitate educational assistance to help restorers with assessment and other historic preservation needs.*  
This continuous goal has been successful over the years. Local resources are vast and multiple historic groups have worked together to provide historical information and photos to property owners interested in preserving their homes and structures.
- *Maintaining CLG status.*  
This goal has continued to be met. Assistance for the CLG is made possible with the semi-annual matching grant from the SHPO for operating funds.
- *Provide regular recognition of historic restorations, including onsite acknowledgement and media coverage.*  
This long-term goal has continued over the years. Local newspaper and radio stations have actively reported applications and projects reviewed by the Historic Landmarks Commission. The commission is also looking to include some on-site recognition on an annual basis.

### **2020 Commission Goals**

The Historic Landmarks Commission adopted new goals and objectives for 2020 at the last meeting of 2019. The HLC continues to use categories established in 2017 which include Short Term Goals (1-2 years), Long Term Goals (3-5 years) and Continuous Goals.

New 2020 Historic Landmarks Commission goals and objectives include:

**Short-Term Goals (1-2 years):**

- Encourage preservation and re-use of the Waldron-Gitchell Building.
- Update Historic Ordinance and Design Standards.
- Provide a historic restoration workshop for local homeowners and contractors.
- Partner with Main Street on further downtown restoration project goals.
- Support the restoration and preservation of the Civic Auditorium building.
- Support the creation of walking tours and regular historic building open houses.
- Encourage preservation and continued use of Rock Fort by using the adopted Preservation and Maintenance Plan.
- Encourage or support addition of a student representative.
- Provide informational signage at Pioneer Cemetery regarding landscaping, maintenance and burials.
- Encourage the fabrication and installation of historic plaques throughout the community, including Pulpit Rock and Amoton Field.
- Create a concept design for historic building plaques.\*
- Encourage the preservation and restoration of City Hall, specifically Council Chambers. \*\*

**Long-Term Goals (3-5 years):**

- Support the Fort Dalles Museum and Vehicle Storage Display Building.
- Support and advocate for the preservation and continued use of The Dalles High School and Colonel Wright Elementary School.
- Encourage continued preservation and compatible infill of Historic Chinatown.
- Encourage the restoration and preservation of the Pioneer Cemetery and establish an inventory link/listing on the City's website.

**Continuous Goals:**

- Facilitate educational assistance to help restorers with assessment and other historic preservation needs.
- Provide annual recognition of historic restorations, including onsite acknowledgement and media coverage.
- Encourage historic restoration for downtown by providing historic background research.
- Encourage the collection and preservation of local history, including irreplaceable oral and written histories.
- Update historic inventories and encourage new nominations to local and national registry districts.
- Maintain Certified Local Government status.
- Actively support historic month and local history.
- Assist with historic plaque costs and availability.
- Keep the Historic Walking Tour current in all formats. \*
- Increase communication on all Urban Renewal projects, vision and goals.
- Increase communication with Main Street for all projects, vision and goals pertaining to historic projects.\*

\* *Added in 2020.*

\*\* *Moved from long term to short term.*

### **Administration and Public Assistance**

Both administration and public assistance were steady in 2019 and continue to be vital activities. Six (6) Historic Landmarks Commission meetings were held in the year 2019. Eleven (11) applications were reviewed:

- Eight properties located in the Commercial National Historic District:
  - Four (4) Main Street applications for the Bank Hotel, the Optimo Cigar, Civic Auditorium and Craig Office Supply buildings – installation of historic neon signs;
  - Heidi McBride, The Foley House – façade improvement/upper deck replacement;
  - Scott Austin, Webber’s Cleaners building – façade improvement;
  - Lindsey and Thomas Giamei, American Legion building – façade improvement;
  - Todd Carpenter, The Recreation building – façade improvement.
- One property located in Trevitt’s National Historic District:
  - Victor Johnson, Herbring House – courtyard and arbor.
- Two applications for locally landmarked properties:
  - O’Keefe – Construction of an accessory structure;
  - Main Street application for The Sunshine Mill – installation of a historic neon sign.

There were also several requests for minor alterations to historic structures that were reviewed at the staff level. Minor alterations include the addition and placement of signs, repainting historic structures, re-roofing and emergency-type repairs.





## AGENDA STAFF REPORT

**AGENDA LOCATION:** Item #10 A

**MEETING DATE:** February 24, 2020

**TO:** Honorable Mayor and City Council

**FROM:** Izetta Grossman, City Clerk

**ISSUE:** Approving items on the Consent Agenda and authorizing City staff to sign contract documents.

- A. **ITEM:** Approval of the February 10, 2020 Regular City Council Meeting Minutes.

**BUDGET IMPLICATIONS:** None.

**SYNOPSIS:** The minutes of the February 10, 2020 Regular City Council meeting have been prepared and are submitted for review and approval.

**RECOMMENDATION:** That City Council review and approve the minutes of the February 10, 2020 Regular City Council meeting minutes.

MINUTES

CITY COUNCIL MEETING

February 10, 2020

5:30 p.m.

THE DALLES CITY HALL  
313 COURT STREET  
THE DALLES, OREGON

**PRESIDING:** Mayor Richard Mays

**COUNCIL PRESENT:** Linda Miller, Darcy Long-Curtiss, Tim McGlothlin, Rod Runyon

**COUNCIL ABSENT:** None

**STAFF PRESENT:** City Manager Julie Krueger, City Attorney Gene Parker, City Attorney Diana McDougle, City Clerk Izetta Grossman, Finance Director Angie Wilson, Community Development Director Steve Harris, Public Works Director Dave Anderson, Police Chief Patrick Ashmore, Human Resources Director Daniel Hunter

Number of people present: 35

**CALL TO ORDER**

The meeting was called to order by Mayor Mays at 5:30 p.m.

**ROLL CALL OF COUNCIL**

Roll Call was conducted by City Clerk Grossman. All Councilors present, one position vacant.

**PLEDGE OF ALLEGIANCE**

Mayor Mays invited the audience to join in the Pledge of Allegiance.

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### **APPROVAL OF AGENDA**

It was moved by Long-Curtiss and seconded by McGlothlin to approve the agenda as submitted. The motion carried 4 to 0, 1 position vacant; Long-Curtiss, McGlothlin, Runyon, Miller voting in favor.

### **PRESENTATIONS PROCLAMATIONS**

#### **SAIF Mod Factor Report**

Breanna Wimber, Stratton Agency reported that the City's Mod Factor was lower than last year and the rating was the lowest it had been since 2001 at .90. She said SAIF considers 1.0 average.

She created everyone at the City for the success in lowering the rating.

#### **The Dalles Area Chamber of Commerce**

Jim Mejias, Tourism & Media Relations at The Dalles Area Chamber of Commerce reported on the success of the Pacific Northwest Sportsman Show the past week. He said there were over 50,000 attendees and the Chamber handed out 2000 packets. He said 208 entries were received for the \$1000 THE DALLES Raffle basket. He said the Chamber would add those emails to the quarterly newsletter.

He said the Chamber would be at the Central Oregon Sportsman Show in Redmond March 12-15. He said it was a smaller show with attendance of approximately 10,000.

Mejias reported that there were two billboards on I84 the logos of eight businesses and the Explore The Dalles logo.

#### **Teen Dating Violence Acton Month**

Alexis Crawford, Prevention Educator HAVEN and Eve Elderwell, Bilingual Prevention Educator presented information on Teen Dating Violence Action Month (see attached) and thanked the Council for the proclamation.

Mayor Mays read the Teen Dating Violence Action Month Proclamation.

### **AUDIENCE PARTICIPATION**

Mayor Mays asked how many in the audience were in attendance to speak on a proposed

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development. Most of the audience raised their hands.

He said that due to the proposed development on the Geiger property southeast area of town possibly coming before the Council on appeal the City Attorney has advised the Council they cannot engage in hearing any testimony at this time.

City Attorney Parker said comments can be given to the Community Development Department. He said the Community Development Director would decide if the item should go before the Planning Commission. He said if the issue went to the Planning Commission their decision could be appealed to the City Council.

Someone in the audience asked how they would know what the decision was. Parker said property owners within 300 feet would be notified. The audience indicated it would affect neighbors more than 300 feet around the property.

Randy Hager East 10<sup>th</sup> Street said he was speaking on behalf of the people in the audience. He said they were looking for access to the City Council.

Glen Hamilton, 405 West 14<sup>th</sup>, said he had an idea "Potholes for Putin". He said potholes had always been an issue. He suggested everyone take a photo of the potholes in their neighborhoods and email them to Putin. He said flooding his inbox could get him to tell our President do something about all the potholes.

### **CITY MANAGER REPORT**

City Manager Julie Krueger reported having a very productive and positive meeting with Wasco County, Waste Management and the DEQ last week regarding recycling. She said she would keep Council updated on progress.

City Manager Julie Krueger said she had provided a Memo to the Council (attached) regarding the resignation of Councilor Russ Brown. She said the position would be filled by appointment of a majority of the City Council. She said the appointment would be to complete the term expiring in 2022.

It was the consensus of the Council for staff to prepare a press release/advertisement of the vacant position; to hold the application open for three weeks.

### **CITY ATTORNEY REPORT**

City Attorney Gene Parker reported that the ordinance updating the transient room tax would

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come before Council at the February 24 City Council meeting.

He reported that Diana McDougale was a quick study and would do a great job for the City. Parker said there would be an executive session at the next meeting regarding the GAS litigation.

### **CITY COUNCIL REPORTS**

Councilor Long-Curtiss reported attending:

- Small Business Revolution Celebration – the community coming together was great
- One Town One Team Main Street Meeting
- Garbage Clean Up issues discussion with citizen
- Private Homeless Facility group

She said while she understood why the announcement to not hear about a pending planning decision, she felt it could have been handled in a gentler way.

Councilor Runyon reported attending:

- Small Business Revolution Celebration
- Local Public Safety Coordinating Council
- Mid-Columbia Veterans Memorial Committee

Councilor Miler reported attending:

- Sister City grant announcement at The Dalles Art Center
- Small Business Revolution Celebration – great to see community come together

She thanked Mr. Carpenter and Mr. Warren for all their work.

Councilor McGlothlin reported attending:

- Small Business Revolution Celebration – Kudos to Don, Todd and Main Street Team
- Airport – Kudos so much activity and air traffic
- Affordable Housing and Homeless issue

Mayor Mays reported attending:

- Small Business Revolution – full house. He thanked Don Warren, Todd Carpenter and the Main Street Program

### **CONSENT AGENDA**

It was moved by Miller and seconded by McGlothlin to approve the Consent Agenda as presented. The motion carried 4 to 0, 1 position vacant; Long-Curtiss, McGlothlin, Runyon,

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Miller voting in favor.

Items approved on the consent agenda were: 1) January 27, 2020 Regular City Council Meeting Minutes; 2) Resolution No, 20-005 Concurring with Mayor's Appointment to Various Committees.

### **ACTION ITEMS**

Resolution No. 20- 004 A Resolution Authorizing Transfers of Budgeted Amounts Between Categories of the General Fund of the City of The Dalles Adopted Budget, Making Appropriations and Authorizing Expenditures for Fiscal Year Ending June 30, 2020

Finance Director Angie Wilson reviewed the staff report.

It was moved by McGlothlin and seconded by Runyon to adopt Resolution No. 20- 004 A Resolution Authorizing Transfers of Budgeted Amounts Between Categories of the General Fund of the City of The Dalles Adopted Budget, Making Appropriations and Authorizing Expenditures for Fiscal Year Ending June 30, 2020. The motion carried 4 to 0, 1 position vacant; Long-Curtiss, McGlothlin, Runyon, Miller voting in favor.

### **DISCUSSION ITEMS**

#### Contracting Public Works Services

City Manager Julie Krueger reviewed the staff report.

Long-Curtiss said she didn't see an advantage to a contract for Public Works services.

Miller said she originally was in favor of getting more information on a contract. She said with the information provided by the City Manager she sees no reason to pursue it further.

Runyon said the current staff was stable. He said saving the information for the future would be good.

McGlothlin said he agreed with Runyon.

Mayor Mays asked if the Ontario trip report was included.

City Manager Julie Krueger said she had included that information in her report.

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**ADJOURNMENT**

Being no further business, the meeting adjourned at 6:20 p.m.

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Submitted by/  
Izetta Grossman, CMC  
City Clerk

SIGNED: \_\_\_\_\_  
Richard A. Mays, Mayor

ATTEST: \_\_\_\_\_  
Izetta Grossman, CMC City Clerk

FEBRUARY 2020 IS...

# TEEN DATING VIOLENCE ACTION MONTH

Together, we can get the facts,  
know the signs, make a move.  
#TDVAM2020

## FOR MORE INFO

Contact The Empowerment Project  
Office: 541-296-1662,  
24/7 Crisis line: 541-298-4789  
Email: [alexis@haventhedalles.org](mailto:alexis@haventhedalles.org)  
[eve@haventhedalles.org](mailto:eve@haventhedalles.org)





# WHY THIS MATTERS

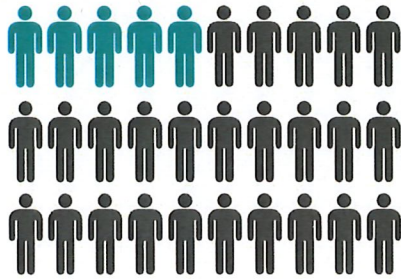
THE PREVALENCE AND RELEVANCE OF DATING ABUSE AND BULLYING IN YOUTH

## DID YOU KNOW?

Violent behavior typically begins between the ages of 12 and 18.

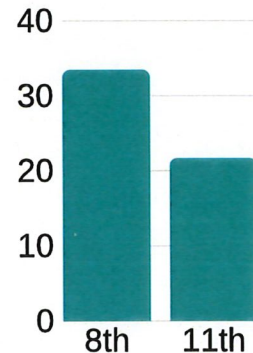
Nearly 1.5 million high school students nationwide experience physical abuse from a dating partner in a single year.

## IN NORTH CENTRAL OREGON COUNTIES...



About 1 in 6 students in 11th grade report being pressured into sex.

About 20-35% of 8th and 11th grade students report experiencing bullying in the past 30 days at or on the way to or from school. Students reported that the bullying is based on things like weight, race or ethnic origin, and perceived LGBT status.



## WHAT OTHERS ARE SAYING ABOUT THE EMPOWERMENT PROJECT

### What is something you can do with what you've learned?

I will provide help to people in unhealthy relationships and be an ally to them. I will also upstand and speak out.  
(10th grade student)

### What have you learned that you would tell a younger student?

I would tell them the signs of abuse and how they can report it. Lots of kids go through abuse and don't even know it.  
(7th grade student)

### What did you learn during this program?

I learned how to help others and be kind.  
(5th grade student)

### What three words would you use to describe this program?

Informative, interesting, engaging.  
(5th grade teacher)



TO: Honorable Mayor and City Council

FROM: Julie Krueger, City Manager

DATE: February 10, 2020

RE: Council Position Vacancy

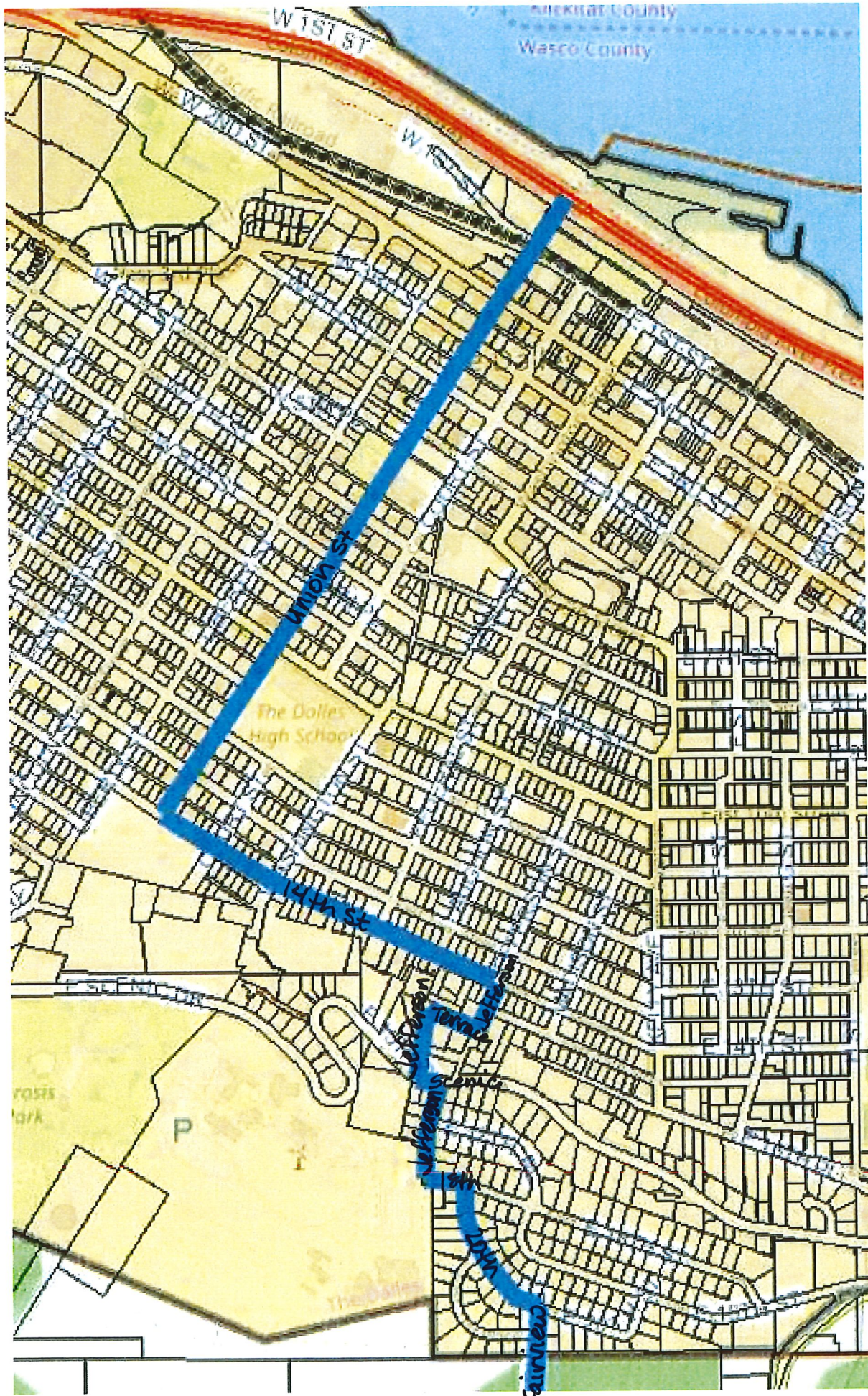
With the resignation of City Councilor Russ Brown, I offer a recommendation for filling the vacancy, as required by City Charter.

The Charter states the vacancy will be filled by appointment by a majority of the Council. The selected candidate must be a qualified elector of the City of The Dalles, reside in the city limits for at least 12 months prior to appointment, and must reside in the east district for a period of at least 90 days prior to appointment.

The term of office will be until expiration of the term of their predecessor who left the office vacant. This means the person selected will serve for three years in the position.

Our past practice, and my recommendation for moving forward, is that staff will prepare a press release/advertisement. Applicants will have a specific time frame to apply, two weeks has been typical. We use the application for Commissions and Committees. The City Council can then review the applications and choose whether they wish to conduct interviews of some or all of the applicants.

When the Council is ready, a motion and second will need to be made at a regular City Council meeting, and a majority vote to appoint the person.



The boundary line which divides the two districts is described as follows:

Beginning at the point of the intersection of Fairview Street and the southern City limits of the City of The Dalles; thence north to East 20th Street; thence northwest to East 18th Street; thence northwest to Jefferson Street; thence northwest to Scenic Drive; thence northwest to Jefferson Street; thence northeast to Terrace Drive; thence northeast to East 14th Street; thence northwest to Union Street; thence northeast along Union Street, and by extension to the City limits line on the Columbia River.



## AGENDA STAFF REPORT

### AGENDA LOCATION: Action Item #11-A

**MEETING DATE:** February 24, 2020

**TO:** Honorable Mayor and City Council

**FROM:** Gene E. Parker, City Attorney

**ISSUE:** Adoption of General Ordinance No. 20-1380 Amending Certain Provisions of Chapter 8.04 of The Dalles Municipal Code Relating to Transient Room Taxes

**BACKGROUND:** Chapter 8.04 of The Dalles Municipal Code contains provisions commonly known as the Transient Room Tax Ordinance for the City. The League of Oregon Cities recently developed a model transient room tax ordinance which includes provisions allowing cities to require online travel companies and short-term rental hosting platforms which accept, receive or facilitate the payment of rent directly from occupants of transient lodging to be responsible for collecting and remitting the transient room tax to the City. In 2018, the Oregon Legislature passed House Bill 4120 which established new provisions for “transient lodging intermediaries”, which include the online travel companies and short-term rental hosting platforms.

Staff has reviewed the League’s Model Ordinance and has prepared an Ordinance (General Ordinance No. 20-1380) which is included with this staff report. The proposed Ordinance is intended to bring the City’s current transient room tax in line with the League’s Model Ordinance, and the provisions of the 2018 legislation concerning transient lodging intermediaries. Also enclosed with this staff report is a “redline” version of the City’s current Ordinance, with language which is proposed to be deleted shown with strike-outs, and new language shown in red colored font.

The significant provisions of General Ordinance No. 20-1380 can be summarized as follows:

1. Pages 1 to 3, Section 1, Definitions. The proposed Ordinance includes amendments to the current definitions in Section 8.04.020 for “Accrual Accounting” and “Operator”, and also includes new definitions for the terms

“Booking Service”, “Host”, “Hosting Platform”, “Short-term Rental”, “Transient Lodging Intermediary”, “Transient Lodging Provider”, and “Transient Lodging Collector”. The new definitions are based upon language in the League’s Model Ordinance.

2. Pages 3 to 4, Section 2. Collection of the Transient Room Tax. The proposed Ordinance replaces the word “operator” with the term “transient lodging tax collector”, and also adds a new subsection D in Section 8.04.040 imposing requirements upon the transient lodging tax collector to provide information to the City concerning physical addresses for the transient lodging facilities and contact information concerning the person(s) responsible for operating the facilities.

3. Page 4, Section 3. The proposed Ordinance renames the title for Section 8.04.050 to be “Liability for Tax”, and includes language providing operators and hosting platforms which provide booking services are jointly and severally liable for the payment of the transient room tax.

4. Pages 4 to 5, Section 4. The proposed Ordinance changes the title of Section 8.040.070 to be “Registration of Transient Lodging Provider – Form and Contents – Execution – Certificate of Authority”. The time for the tax administrator to issue a certificate of authority has been extended to 15 days after a transient lodging provider has applied for registration with the City. A provision has been included concerning the posting of the certificate of authority when the rent transaction is facilitated online.

5. Page 5, Section 7. Section 8.040.150, concerning the administrative fee charged by operators who collect the transient room tax, has been amended to include a sentence based upon the League’s model ordinance to address a situation where a transient lodging facility has multiple operators.

6. Pages 5 to 6, Section 8. Section 8.04.160, which contains provisions related to the administration of the transient room tax, has been amended to add a new subsection D which contains provisions outlining the authority of the tax administrator, including the ability to conduct audits of transient lodging tax collectors on an annual basis.

7. Page 6, Section 9. A new Section 8.04.210 concerning Short-Term Rental Platform Fees, has been added to allow hosting platforms for short-term rentals to collect an administrative fee, provided the short term rentals are registered as operators with the City and have a certificate of authority at the time the short-term rentals are occupied.

Notice of adoption of General Ordinance 20-1380 has been posted in accordance with the provisions of the City Charter and the Council can adopt the Ordinance by title only.

**BUDGET IMPLICATIONS:** The City will likely see an increase in the amount of transient room tax collected with the ability to collect the tax from on-line travel companies and short-term rental hosting platforms that accept, receive, or facilitate the payment of rent directly from occupants of the transient lodging facilities.

## **COUNCIL ALTERNATIVES:**

1. **Staff recommendation:** *Move to adopt General Ordinance No. 20-1380 amending certain provisions of Chapter 8.04 of The Dalles Municipal Code relating to transient room taxes by title only.*
2. If the Council identifies any provision(s) which would not result in substantive changes to General Ordinance No. 20-1380, those provisions can be read into the record, and the Council can move to adopt General Ordinance No. 20-1380 as amended by title only.
3. If the Council identifies provisions which would result in substantive changes to General Ordinance No. 20-1380, staff would prepare a revised version of the Ordinance to be presented for review and adoption by the Council at a future meeting.

**GENERAL ORDINANCE NO. 20-1380**

**AN ORDINANCE AMENDING CERTAIN PROVISIONS OF  
CHAPTER 8.04 OF THE DALLES MUNICIPAL CODE RELATING  
TO TRANSIENT ROOM TAXES**

**WHEREAS**, Chapter 8.04 of The Dalles Municipal Code (“TDMC”) is known as the Transient Room Tax Ordinance for the City of The Dalles; and

**WHEREAS**, the City wishes to establish regulations for any person other than a transient lodging provider that facilitates the retail sale of transient lodging and: charges for occupancy of the transient lodging; collects the consideration charged for occupancy of the transient lodging; or receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging and remit the tax to the City; and

**WHEREAS**, the League of Oregon Cities has prepared a model Transient Room Tax Ordinance which includes provisions for cities to require online travel companies and short-term rental hosting platforms that accept, receive or facilitate the payment of rent directly from occupants to be responsible for collecting and remitting the tax to the City; and

**WHEREAS**, the Oregon State Legislature passed House Bill 4120 during the 2018 legislative session which established new provisions relating to “transient lodging intermediaries”; and

**WHEREAS**, the City Council believes it is in the best interest and welfare of the City for the City’s Transient Room Tax Ordinance to be consistent with the provisions in the League of Oregon Cities model ordinance, and with the recent legislative changes adopted under House Bill 4120;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF THE DALLES ORDAINS AS FOLLOWS:**

**Section 1.** TDMC Section 8.04.020 Definitions, shall be revised by amending the definitions of “Accrual accounting” and Operator, and by adding the following definitions of “Booking Service”, “Host”, “Hosting Platform”, “Short-term Rental”, “Transient lodging intermediary”, “Transient Lodging Provider”, and Transient Lodging Tax Collector”, as set forth below:

The definition of “Accrual accounting” shall be amended by inserting the word “in” between the words “accounting” and “which”.



“Booking Service” means any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between a host and a prospective occupant, and for which the person or entity collects or receives, directly or indirectly through an agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction. Booking services include directly or indirectly accepting, receiving or facilitating payment, whether or not the person or entity is the ultimate recipient of the payment, including through Application Programming Interfaces (APIs) or other computerized devices where third-party providers receive information about a transaction and collect funds for the transient lodging occupancy from an occupant.

“Host” means the owner or person who resides at the short-term rental or has been designated by the owner or resident of the short-term rental and who rents out the short-term rental for transient lodging occupancy either directly or through the use of a hosting platform.

“Hosting Platform” means a person or entity that participates in the short-term rental business by collecting or receiving a fee for booking services through which a host may offer a transient lodging facility. Hosting platforms usually, though not necessarily, provide booking services through an online platform that allows a host to advertise the transient lodging through a website provided by the hosting platform and provides a means for the hosting platform to conduct a transaction by which the prospective occupants arrange transient lodging and payment, whether the occupant pays rent directly to the host or to the hosting platform.

“Operator” means:

1. Any person who provides transient lodging for occupancy to the general public for compensation. Furnishing accommodations can be done via employees, contractors, agents or any other person allowed to process reservations and accept payment for the transient lodging on behalf of the transient lodging provider; or
2. Any person who facilitates the reservations of an accommodation and collects the payment for the transient lodging reservation from the occupant; or
3. Any transient lodging provider or transient lodging tax collector as defined in ORS 320.300, or transient lodging intermediary as defined in this Chapter.

“Short-term Rental” means a house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents guest bedrooms or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that allows for residential use.

“Transient lodging intermediary” means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- (a) Charges for occupancy of the transient lodging;
- (b) Collects the consideration charged for occupancy of the transient lodging;  
or
- (c) Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

“Transient Lodging Provider” means a person that furnishes transient lodging.

“Transient Lodging Tax Collector” means a transient lodging provider or transient lodging intermediary.

**Section 2.** TDMC Section 8.04.040 shall be amended to read as follows:

**8.04.040 Collection of Tax by Transient Lodging Tax Collector - Rules for Collection**

A. Every transient lodging tax collector shall collect the tax at the time rent is paid, unless an exemption applies. The tax collected or accrued by the transient lodging tax collector constitutes a debt owed by the transient lodging tax collector to the City. If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the transient lodging tax collector, not when the transient lodging tax collector ultimately receives credit for the transaction. While holding payment in trust for the city, a transient lodging tax collector may commingle the tax proceeds with the transient lodging tax collector’s funds, but the transient lodging tax collector is not the owner of tax proceeds, except that, when a return is filed, the transient lodging tax collector becomes the owner of the administrative fee authorized to be retained.

B. In all cases of credit or deferred payment of rent, the payment of tax to the transient lodging tax collector may be deferred until the rent is paid, and the transient lodging tax collector shall not be liable for the tax until credits are paid or deferred payments are made. The transient lodging tax collector is liable for any tax that should have been collected from the occupant, except in cases of nonpayment of rent by the occupant.

C. Under the supervision of the City Manager, the tax administrator shall enforce the provisions of this chapter and shall have the power to adopt rules and regulations not inconsistent with this chapter as may be necessary to aid in the enforcement. (Ord.84-1053; Ord. 950)

D. Upon request of the City, transient lodging tax collectors must provide all physical addresses of transient lodging facilities within the City limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.

**Section 3.** TDMC Section 8.04.050 Operator’s Duties, shall be renamed Liability for Tax, and shall be amended to read as follows:

**8.04.050 Liability for Tax**

Operators who receive any portion of the rent and hosting platforms that provide booking services are jointly and severally liable for the tax. The amount of tax shall be separately stated upon the records of the operator or the hosting platform and any receipt rendered by the operator or the hosting platform. No operator 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 chapter. (Ord.17-1361; Ord. 950)

**Section 4.** TDMC Section 8.04.070, Registration of Operator – Form and Contents – Execution – Certification of Authority shall be renamed Registration of Transient Lodging Provider – Form and Contents – Execution – Certification of Authority, and shall be amended to read as follows:

**8.04.070 Registration of Transient Lodging Provider – Form and Contents – Execution – Certification of Authority**

A. Every person engaging or about to engage in business as a transient lodging provider shall provide a completed registration form to the tax administrator within fifteen (15) calendar days after commencing business. The registration form shall require the transient lodging provider to provide the name of the business, any separate business addresses, and other information as the tax administrator may require to implement this Chapter. Transient lodging providers who own or operate transient lodging facilities in the City of The Dalles shall provide the address of the lodging facility. The registration form shall be signed by the transient lodging provider. The tax administrator shall, within fifteen (15) days after registration, issue without charge a certificate of authority to collect the transient room tax from the occupant. The transient lodging provider’s obligation to collect the transient room tax is imposed once rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.

- B. Certificates shall be non-assignable and non-transferable and shall be surrendered to the tax administrator when the business is sold or transferred or when a transient lodging facility ceases to operate at the location specified in the registration form. Each certificate issued to a transient lodging provider for a specific lodging facility shall be prominently displayed at the lodging facility and include:
- (1) The name of the transient lodging provider;
  - (2) The address of the transient lodging facility;
  - (3) The date the certificate was issued; and
  - (4) “This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the transient room tax ordinance of the City of The Dalles by registration with the tax administrator for the purpose of collecting from occupants the room tax imposed by the City and remitting said tax to the tax administrator. The certificate does not authorize any person to conduct an unlawful business or to conduct any lawful business in an unlawful manner, or to operate a transient lodging facility without strictly complying with all local applicable laws, including but not limited to, those requiring a permit from any board, commission, department or office the City of The Dalles. This certificate does not constitute a permit.”

(Ord. 17-1361; Ord.950)

**Section 5.** TDMC Section 8.04.100(B) shall be amended by deleting the duplication of the words “so assessed” in the tenth line of the Section.

**Section 6.** TDMC Section 8.04.130(C) shall be amended by deleting the comma which appears after the word “foreclose” in the first line of the Section.

**Section 7.** TDMC Section 8.04.150 shall be amended to read as follows:

**8.040.150 Collection Fee.**

Every operator liable for the collection and remittance of the tax imposed by this chapter may withhold five percent of the net tax due to cover his or her expense in the collection and remittance of the tax. If a transient lodging facility has multiple operators, they are not entitled to retain additional fees.

**Section 8.** TDMC Section 8.04.160 shall amended by inserting a new Subsection D Authority of Tax Administrator, which shall read as follows:

- D. Authority of Tax Administrator. The tax administrator shall have the power to enforce this chapter, conduct audits on an annual basis, and to adopt rules, regulations, and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered transient lodging providers. The tax administrator may also issue written interpretations on request of a transient lodging tax collector. As to the transient lodging tax collector to whom the interpretation is issued, the City will act consistently with the interpretation until it is withdrawn, and the City shall provide thirty (30) days' written notice of withdrawal of an interpretation.

Subsection D Confidential Character of Information Obtained – Disclosure Unlawful shall be renumbered Subsection E.

**Section 9.** TDMC Chapter 8.04 shall be amended by adding a new Section 8.04.210 Short-Term Rental Platform Fees which shall read as follows:

**8.04.210 Short-Term Rental Platform Fees**

A hosting platform for short-term rentals may collect a fee for booking services in connection with short-term rentals only when those short-term rentals are lawfully registered as operators with the city and possess a certificate of authority at the time the short-term rental is occupied.

**PASSED AND ADOPTED THIS 24TH DAY OF FEBRUARY, 2020**

Voting Yes, Councilors: \_\_\_\_\_  
Voting No, Councilors: \_\_\_\_\_  
Abstaining, Councilors: \_\_\_\_\_  
Absent, Councilors: \_\_\_\_\_

**AND APPROVED BY THE MAYOR THIS 24TH DAY OF FEBRUARY, 2020.**

\_\_\_\_\_  
Richard A. Mays, Mayor

Attest:

\_\_\_\_\_  
Izetta Grossman, CMC, City Clerk

## Chapter 8.04

### TRANSIENT ROOM TAX

#### Sections:

8.04.010	Title.
8.04.020	Definitions.
8.04.030	Tax Imposed.
8.04.040	Collection of Tax by <del>Operator</del> <b>Transient Lodging Tax Collector</b> —Rules for Collection.
8.04.050	<del>Operator's Duties</del> <b>Liability for Tax.</b>
8.04.060	Exemptions.
8.04.070	Registration of <del>Operator</del> <b>Transient Lodging Provider</b> —Form and Contents—Execution—Certification of Authority.
8.04.080	Due Date—Returns and Payments.
8.04.090	Penalties and Interest.
8.04.100	Deficiency Determinations—Fraud—Evasion—Operator Delay.
8.04.110	Redeterminations.
8.04.120	Security for Collection of Tax.
8.04.130	Lien on Property.
8.04.140	Refunds.
8.04.150	Collection Fee.
8.04.160	Administration.
8.04.170	Appeals to City Council.
8.04.180	Severability.
8.04.190	Violations.
8.04.200	Penalties.

#### 8.04.010 Title.

This chapter shall be known as the transient room tax ordinance of the City of The Dalles. (Ord. 950)

#### 8.04.020 Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter.

“Accrual accounting” means a system of accounting in which the operator enters the rent due from an occupant on his or her records when the rent is earned, whether or not it is paid.

**“Booking Service” means any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between a host and a prospective occupant, and for which the person or entity collects or receives, directly or indirectly through an agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction. Booking services include directly or indirectly accepting, receiving or facilitating payment, whether or not the person or entity is the ultimate recipient of the payment, including through Application Programming Interfaces (APIs) or other computerized devices where third-party providers receive information about a transaction and collect funds for the transient lodging occupancy from an occupant.**

“Cash accounting” means a system of accounting in which the operator does not enter the rent due from an occupant on his or her records until the rent is paid.

“Council” means the City Council of the City of The Dalles, Oregon.

**“Host” means the owner or person who resides at the short-term rental or has been designated by the owner or resident of the short-term rental and who rents out the short-term rental for transient lodging occupancy either directly or through the use of a hosting platform.**

**“Hosting Platform” means a person or entity that participates in the short-term rental business by collecting or receiving a fee for booking services through which a host may offer a transient lodging facility. Hosting platforms usually, though not necessarily, provide booking services through an online platform that allows a host to advertise the transient lodging through a website provided by the hosting platform and provides a means for the hosting platform to conduct a transaction by which the prospective occupants arrange transient lodging and payment, whether the occupant pays rent directly to the host or to the hosting platform.**

“Occupancy” means the right to the use or possession of any space in transient lodging for dwelling, lodging or sleeping purposes for less than 30 days.

“Occupant” means any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days.

“Operator” means

1. Any person who provides transient lodging for occupancy to the general public for compensation. Furnishing accommodations can be done via employees, contractors, agents or any other person allowed to process reservations and accept payment for the transient lodging on behalf of the transient lodging provider; or
2. Any person who facilitates the reservations of an accommodation and collects the payment for the transient lodging reservation from the occupant; or
3. Any transient lodging provider, ~~transient lodging intermediary~~, or transient lodging tax collector as defined in ORS 320.300, **or transient lodging intermediary as defined in this chapter.**

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

“Rent” means the consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property, or other consideration. If a separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.

“Rent package plan” means 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 chapter shall be the same charge made for rent when not a part of a package plan.

**“Short-term Rental” means a house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents guest bedrooms or the entire**

**residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that allows for residential use.**

“Tax administrator” means the Finance Director of the City of The Dalles.

“Tax” means either the tax payable by the occupant or the aggregate amount of taxes due from an operator during the period for which the operator is required to report its collections.

“Transient lodging” or “transient lodging facilities” means:

1. Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;
2. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
3. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy. (Ord. 17-1361; Ord. 92-1148; Ord. 91-1123; Ord. 950)

**“Transient Lodging Intermediary” means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and:**

- (a) **Charges for occupancy of the transient lodging;**
- (b) **Collects the consideration charged for occupancy of the transient lodging; or**
- (c) **Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.**

**“Transient Lodging Provider” means a person that furnishes transient lodging.**

**“Transient Lodging Tax Collector” means a transient lodging provider or transient lodging intermediary.**

#### **8.04.030 Tax Imposed.**

For the privilege of occupancy in any transient lodging facility, on and after the effective date of the ordinance codified in this chapter, each occupant shall pay a tax in the amount of eight percent of the rent charged by the operator. Two percent of the transient room tax collected shall be allocated for the following purposes: 75%, which is equivalent to 1.5 percent of the two percent collected, shall be allotted to the Northern Wasco County Parks and Recreation District for the District’s operating purposes, and 25% of the two percent, which is equivalent to 0.5 percent of the two percent collected, shall be allotted for partial retirement of the \$690,000.00 loan for construction of the Union Street Underpass Project. Upon retirement of the debt for the Union Street Underpass Project, the 25% portion of the two percent of the transient room tax collected shall be allotted to the Northern Wasco County Parks and Recreation District to be used for the District’s operating purposes. The tax constitutes a debt owed by the occupant to the City which is extinguished only by payment to the operator or to the City. The occupant shall pay the tax to the operator of the transient lodging facility at the time the rent is paid. The operator shall enter the tax on his or her records when rent is collected, if the operator keeps his or her records on the cash accounting basis, and when earned, if the operator keeps his or her records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the occupant to the operator with each installment. If for any reason the tax due is not paid to the operator of the transient lodging facility, the tax administrator may require that such tax shall be paid directly to the City. 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 parking space in mobile home parks or trailer parks. (Ord. 17-1361; Ord. 02-1243; Ord. 94-1186; Ord. 92-1148; Ord. 84-1053; Ord. 950)

**8.04.040 Collection of Tax by ~~Operator~~ Transient Lodging Tax Collector — Rules for Collection.**

- A. ~~Every operator renting rooms in this City, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owed by the operator to the City.~~ **Every transient lodging tax collector shall collect the tax at the time rent is paid, unless an exemption applies. The tax collected or accrued by the transient lodging tax collector constitutes a debt owed by the transient lodging tax collector to the City. If payment is by credit card, for purposes of this section, payment is made at the time credit card information is provided to the transient lodging tax collector, not when the transient lodging tax collector ultimately receives credit for the transaction. While holding payment in trust for the City, a transient lodging tax collector may co-mingle the tax proceeds with the transient lodging tax collector's funds, but the transient lodging tax collector is not the owner of tax proceeds, except that, when a return is filed, the transient lodging tax collector becomes the owner of the administrative fee authorized to be retained.**
- B. In all cases of credit or deferred payment of rent, the payment of tax to the ~~operator~~ **transient lodging tax collector** may be deferred until the rent is paid, and the ~~operator~~ **transient lodging tax collector** shall not be liable for the tax until credits are paid or deferred payments are made. **The transient lodging tax collector is liable for any tax that should have been collected from the occupant, except in cases of nonpayment of rent by the occupant.**
- C. Under the supervision of the City Manager, the tax administrator shall enforce the provisions of this chapter and shall have the power to adopt rules and regulations not inconsistent with this chapter as may be necessary to aid in the enforcement. (Ord. 84-1053; Ord. 950)
- D. **Upon request of the City, transient lodging tax collectors must provide all physical addresses of transient lodging facilities within the City limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.**

**8.04.050 ~~Operator's~~ Duties Liability for Tax**

**Operators who receive any portion of the rent and hosting platforms that provide booking services are jointly and severally liable for the tax.** ~~Each operator shall collect the tax imposed by this chapter at the same time as the rent is collected from every occupant.~~ The amount of tax shall be separately stated upon the ~~operator's~~ **records of the operator or the hosting platform** and any receipt rendered by the operator **or the hosting platform**. No operator 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 chapter. (Ord. 17-1361; Ord. 950)

**8.04.060 Exemptions.**

No tax imposed under this chapter shall be imposed upon:

- A. A dwelling unit in a hospital, health care facility, long-term care facility or any other facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;
- B. A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- C. A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year;
- D. An employee of the federal government, while on federal business, whose room is procured and paid for directly by the federal government, through a purchase order or other form of procurement and with a government check. If the federal employee pays for a room personally, the employee is not exempt and the tax must be paid, even if the employee is in the City on federal business.
- E. Non-profit or charitable organizations which provide a voucher for temporary housing assistance.
- F. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or
- G. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period if:
  - 1. All dwelling units are occupied within the same facility; and
  - 2. The person paying consideration for the transient lodging is the same person throughout the consecutive period. (Ord. 17-1361; Ord. 08-1296; Ord. 94-1185; Ord. 92-1148; Ord. 950)

**8.04.070 Registration of ~~Transient Lodging Provider~~—Form and Contents—Execution—Certification of Authority.**

- ~~A. Every person engaging or about to engage in business as an operator of a transient lodging facility in this city shall register with the tax administrator on a form provided by him or her. Operators engaged in business at the time the ordinance codified in this chapter is adopted must register not later than 15 calendar days after passage of said ordinance. Operators starting business after the ordinance codified in this chapter is adopted must register within 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 the tax, regardless of registration. The registration shall set forth the name under which an operator transacts or intends to transact business, the location of the operator's 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 10 days after registrations, 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 for each registrant. Certificates shall be non-assignable and non-transferable 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 so as readily to be seen and come to the notice of all occupants and person seeking occupancy.~~
- A. Every person engaging or about to engage in business as a transient lodging provider shall provide a completed registration form to the tax administrator within fifteen (15) calendar**

days after commencing business. The registration form shall require the transient lodging provider to provide the name of the business, any separate business addresses, and other information as the tax administrator may require to implement this eChapter. Transient lodging providers who own or operate transient lodging facilities in the City of The Dalles shall provide the address of the lodging facility. The registration form shall be signed by the transient lodging provider. The tax administrator shall, within fifteen (15) days after registration, issue without charge a certificate of authority to collect the transient room tax from the occupant. The transient lodging provider's obligation to collect the transient room tax is imposed once rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.

- B. ~~The certificate shall, among other things, state the following:~~ Certificates shall be non-assignable and non-transferable and shall be surrendered to the tax administrator when the business is sold or transferred or when a transient lodging facility ceases to operate at the location specified in the registration form. Each certificate issued to a transient lodging provider for a specific lodging facility shall be prominently displayed at the lodging facility and include:
1. The name of the ~~operator~~ transient lodging provider;
  2. The address of the transient lodging facility;
  3. The date ~~upon which~~ the certificate was issued; and
  4. "This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the transient room tax ordinance of the City of The Dalles by registration with the tax administrator for the purpose of collecting from occupants the room tax imposed by ~~said city~~ the City 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 transient lodging facility without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department or office of the City of The Dalles. This certificate does not constitute a permit."

(Ord. 17-1361; Ord. 950)

#### **8.04.080 Due Date—Returns and Payments.**

- A. The tax imposed by this chapter shall be paid by the occupant 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 or before the 15th day of the following month; and are delinquent after that date.
- B. On or before the 15th day of the month following each month of collection by an operator, the operator shall file a return for the preceding month's tax collections with the tax administrator. The return shall be filed in such form as the tax administrator may prescribe.
- C. Returns shall show the amount of tax collected or otherwise due for the period for which the return is filed, the total rentals upon which tax was collected or otherwise due, gross receipts of operator amounts, and the amount of rents exempt, if any.

- D. The person required to file the return shall deliver the return, together with payment 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.
- E. For good cause, the tax administrator may extend the time for filing any return or making payment of any tax, for a period not to exceed one month. No further extension shall be granted, except by the City Council. Any operator to whom an extension is granted shall pay interest at the rate of one percent 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 of time granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this chapter.
- F. The tax administrator, if he or she deems it necessary in order to insure payment or facilitate collection by the City of the amount of taxes in any individual case, may require the filing of returns and the payment of the taxes owed on a periodic basis other than the monthly basis provided for in this chapter. (Ord. 10-1308; Ord. 91-1123; Ord. 950)

**8.04.090 Penalties and Interest.**

- A. Original Delinquency. Any operator who has not been granted an extension of time for delivery of return and payment of tax due, and who fails to remit any tax imposed by this chapter prior to delinquency, shall pay a penalty of 10% of the amount of the tax due in addition to the amount of the tax. There is no grace period between the due date and the assessment of a penalty and interest; the day following the due date is considered to be the delinquent date.
- B. Continued Delinquency. Any operator who has not been granted an extension of time for delivery of return and payment of the tax due, and who has failed to pay any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent, shall pay a second delinquency penalty of 15% of the amount of the tax due, plus the amount of the tax and the 10% penalty first imposed.
- C. Fraud. If the tax administrator determines that the nonpayment of any amount due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of 25% of the tax will be added in addition to the penalties stated in subsections A and B of this section and interest as stated in subsection D of this section. This penalty is calculated on the entire amount due, including any penalties and interest previously assessed at the time of the calculations.
- D. Interest. In addition to the penalties imposed, any operator who fails to pay any tax imposed by this chapter will pay interest at the rate of one percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due from the first day following the original due date. Interest will be compounded monthly until the amount due is paid in full.
- E. Penalties and Interest Merged with Tax. Every penalty imposed and such interest as accrues under the provisions of this section will be merged with, and become part of, the tax required to be paid. If delinquency continues, requiring additional penalty and interest calculations, previously assessed penalty and interest are added to the tax due. This amount becomes the new base for calculating new penalty and interest amounts. This merging continues each month until the full balance is paid. (Ord. 17-1361; Ord. 10-1308; Ord. 950)

**8.04.100 Deficiency Determinations—Fraud—Evasion—Operator Delay.**

- A. Deficiency Determination. If the tax administrator determines that a tax return required by this chapter is 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 upon the basis of any relevant 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 periods, 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 Section 8.04.090.
1. In making a deficiency determination, the tax administrator may offset overpayment, if any, which may have been previously made, against any underpayment for a subsequent period or periods, or against penalties, and interest, on the underpayment. The interest on underpayments shall be computed in the manner set forth in Section 8.04.090.
  2. The tax administrator shall give to the operator or occupant a written notice of his or her determination. The notice may be served personally or by mail. If by mail, the notice shall be addressed to the operator at his or her address as it appears in the records of the tax administrator. In case of service by mail of any notice required by this chapter, the service is complete at the time of deposit in the United States Post Office.
  3. Except in the case of fraud, intent to evade this chapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month following the close of the monthly period for which the deficiency is proposed to be determined, or within three years after the return is filed, whichever period expires the later.
  4. Any deficiency determination shall become due and payable immediately upon service of notice and shall become final within 10 days after the tax administrator has given notice thereof; provided, however, the operator may petition for redemption and refund if the petition is filed before the determination becomes final as herein provided.
- B. 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 chapter, any report and/or remittance of tax or any portion thereof required by this chapter, or makes a fraudulent return or otherwise willfully attempts to evade this chapter, 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 chapter 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 chapter. In case such determination is made, the tax administrator shall give a notice in the manner aforesaid of the amount so assessed ~~so-assessed~~. Such determination and notice shall be made and mailed within three 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 a required return. Any determination shall become due and payable immediately upon delivery of notice and shall become final within 10 days after the tax administrator has given notice thereof; provided, however, the operator may petition for redemption and refund if the petition is filed before the determination becomes final as herein provided.
- C. 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 City 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. The operator may, however, petition, after payment is made, for redemption and refund of the determination, if the petition is filed within 10 days from the date of service of notice by the tax administrator. (Ord. 17-1361; Ord. 950)

**8.04.110 Redeterminations.**

- A. Any person against whom a determination is made under Section 8.04.100 or any person directly interested in the determination may petition for a redetermination and redemption and refund within the time required in Section 8.04.100 hereof. If a petition for redetermination and refund is not filed within the time required in Section 8.04.100, the determination becomes final at the expiration of the allowable time.
- B. 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.
- C. The tax administrator may decrease or increase the amount of the determinations as a result of the hearing; and if an increase is determined, such increase shall be payable immediately after the hearing.
- D. The order or decision of the tax administrator upon a petition for determination and redemption and refund becomes final 10 days after service upon the petitioner of notice thereof, unless appeal of such order or a decision is filed with the City Council within the 10 days after service of such notice.
- E. No petition for redetermination of redemption and refund or appeal therefrom shall be effective for any purpose unless the operator has first complied with the payment provisions hereof. (Ord. 950)

**8.04.120 Security for Collection of Tax.**

- A. The tax administrator, whenever he or she deems it necessary to insure compliance with this chapter, 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 determines. 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 \$5,000.00, 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.
- B. 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 City, to collect the amount delinquent, together with penalties and interest. (Ord. 950)

**8.04.130 Lien on Property.**

- A. The tax imposed by this chapter together with the interest and penalties herein provided and the filing fees paid the Clerk of Wasco County, and the advertising costs which may be incurred when the same becomes delinquent as set forth in this chapter, shall be and, until paid, remain a lien from the date of its recording with the Clerk of Wasco County, Oregon. The lien shall be superior to all subsequently recorded liens on all tangible personal property used in the operator’s transient lodging facility with the City of The Dalles, and may be foreclosed on and the necessary property sold to discharge the lien, if the lien has been recorded.
- B. Personal property subject to the lien may be foreclosed in the same manner as a nonpossessory chattel lien for labor or material expended on chattel in ORS Chapter 87. When the tax administrator files a notice of claim of lien with the Wasco County Clerk, the tax administrator shall send a copy of the notice to the operator of the transient lodging facility and the owner of the chattel (if different from the operator of the transient lodging facility) by certified mail at their last known address.
- C. In a proceeding, to foreclose the lien the court shall, upon entering judgment, allow as part of the lien the moneys paid for the filing or recording of the lien. The court shall also allow reasonable attorney fees at trial and on appeal to the prevailing party.
- D. Any lien for taxes as shown on the records of the Wasco County Clerk 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 City and the operator or person making the 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 the lien is satisfied. (Ord. 17-1361)

**8.04.140 Refunds.**

- A. Operators’ Refunds. Whenever the amount of any tax, penalty or interest imposed under this chapter has been paid more than once, or has been erroneously or illegally collected or received by the tax administrator, it may be refunded, provided a verified claim in writing therefore, 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 him or her or his/her personal representative or assigns. (Ord. 950)

**8.04.150 Collection Fee.**

Every operator liable for the collection and remittance of the tax imposed by this chapter may withhold five percent of the net tax due to cover his or her expense in the collection and remittance of the tax. **If a transient lodging facility has multiple operators, they are not entitled to retain additional fees.** (Ord. 950)

**8.04.160 Administration.**

- A. Tourist Promotion Fund. A special fund called “the tourist promotion fund” shall be established for the purpose of promoting tourism within the City of The Dalles. There shall be deposited in said fund a portion of the money received from the transient room tax. At least annually, the tax

administrator shall deposit into the tourist promotion fund an amount not less than 21% of all money collected under the provisions of this chapter.

- B. Records Required from Operators, etc.—Form. Every operator shall keep guest records of room or space rentals, and accounting books and records of the room or space rentals. All these records shall be retained by the operator for a period of three years and six months after they come into being.
- C. Examination of Records—Investigations. The tax administrator or any person authorized in writing by the tax administrator may examine, during normal business hours, the books, papers and records relating to room or space rentals 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.
- D. **Authority of Tax Administrator. The tax administrator shall have the power to enforce this chapter, conduct audits on an annual basis, and to adopt rules, regulations, and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered transient lodging providers. The tax administrator may also issue written interpretations on request of a transient lodging tax collector. As to the transient lodging tax collector to whom the interpretation is issued, the City will act consistently with the interpretation until it is withdrawn, and the City shall provide thirty (30) days' written notice of withdrawal of an interpretation.**
- ~~D~~E. Confidential Character of Information Obtained—Disclosure Unlawful. Neither the tax administrator nor any person having an administrative or clerical duty under the provisions of this chapter shall disclose in any manner any information concerning the business affairs and operations of an operator obtained through an investigation of any person subject to the provisions of this chapter, or disclose the amount or source of income, profits, losses, expenditures or any particulars thereof, set forth in any statement or application, or permit any statement or application or financial record to be examined by any person. Provided that nothing in this subsection shall be construed to prevent:
  - 1. The disclosure to or the examination of records and equipment by another City of The Dalles official, employee or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this chapter or collecting taxes imposed hereunder.
  - 2. The disclosure, after the filing of a written request to that effect, to the taxpayer him or herself, receivers, trustees, executors, administrators, assigns 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 such disclosure be consistent with legislation concerning inspection of public records.
  - 3. The disclosure of the names and addresses of any persons to whom a transient lodging occupancy registration certificate has been issued.
  - 4. The disclosure of general statistics regarding taxes collected or business done in the City. (Ord. 17-1361; Ord. 91-1123; Ord. 950)

#### **8.04.170 Appeals to City Council.**

Any person aggrieved by any decision of the tax administrator may appeal to the City Council of the City of The Dalles by filing a notice of appeal with the tax administrator within 10 days of the delivery of the tax administrator's decision. The tax administrator's decision can be served personally or by mail.



Personal service shall be considered complete on the date of delivery. Service by mail shall be considered complete at the time of deposit in the United States Post Office. The tax administrator shall transmit the notice of appeal, together with the file of said appealed matter, to the City Council which shall fix a time and place for hearing such appeal. The Council shall give the appellant not less than 10 days' written notice of the time and place of hearing of said appealed matter. (Ord. 91-1123; Ord. 950)

**8.04.180 Severability.**

- A. If any section, subsection, paragraph, sentence, clause or phrase of this chapter, or any part thereof, is for any reason held to be unconstitutional (or otherwise invalid), such decision shall not affect the validity of the remaining portions of this chapter or any part thereof.
- B. The council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or paragraphs be declared unconstitutional (or otherwise invalid). (Ord. 950)

**8.04.190 Violations.**

It is unlawful for any operator or other person so required 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 chapter. (Ord. 950)

**8.04.200 Penalties.**

Any person willfully violating any of the provisions of this chapter shall be guilty of a misdemeanor and shall be punishable therefor by a fine of not more than \$500.00, or by imprisonment for not more than six months, or by both such fine and imprisonment. (Ord. 950)

**8.04.210 Short-Term Rental Platform Fees.**

**A hosting platform for short-term rentals may collect a fee for booking services in connection with short-term rentals only when those short-term rentals are lawfully registered as operators with the City and possess a certificate of authority at the time the short-term rental is occupied.**