

**CITY OF YACHATS
ORDINANCE NO. 327**

**AN ORDINANCE AMENDING THE YACHATS MUNICIPAL CODE CHAPTER 3.08 –
OCCUPANCY TAX**

WHEREAS, the Finance Committee recommended that City Council amend the Code regarding Tax Collection to match the State Tax Collection Procedure; and

WHEREAS, at their meeting on August 14, 2014 City Council discussed the recommendation and directed staff to draft an Ordinance to amend the Municipal Code; and

WHEREAS, City Council wishes to refer to all private homes rented on a short-term basis as Vacation Rentals rather than Transient Rentals, which requires a change in the language in Chapter 3.08;

NOW THEREFORE, the City of Yachats ordains Municipal Code Chapter 3.08 shall be amended to read as follows:

Chapter 3.08 - ~~Transient Room~~Occupancy Tax

Sections:

- 3.08.010 Definitions.
- 3.08.020 Tax imposed.
- 3.08.030 Collection of tax by operator--Rules for collection.
- 3.08.040 Operator's duties.
- 3.08.050 Exemption.
- 3.08.060 Registration of operator--Form and contents--Execution--Certification of authority.
- 3.08.070 Due date--Returns and payments.
- 3.08.080 Penalties and interest.
- 3.08.090 Deficiency determinations--Evasion, operator delay.
- 3.08.100 Redeterminations.
- 3.08.110 Security for collection of tax.
- 3.08.120 Lien.
- 3.08.130 Refunds.
- 3.08.140 Collection fee.
- 3.08.150 Administration.
- 3.08.160 ~~Transient lodging~~occupancy -tax review committee--Appeal rules and procedure.
- 3.08.170 Appeal to ~~transient lodgings~~occupancy tax review committee.
- 3.08.180 Appeals to city council.
- 3.08.190 Violations.
- 3.08.200 Penalties.

Section 3.08.010 Definitions.

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

"Accrual accounting" means the operator enters the rent due from a ~~transient~~registered guest on his or her records when the rent is earned, whether or not it is paid.

"Cash accounting" means the operator does not enter the rent due from a ~~transient~~registered guest on his or

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her records until rent is paid.

"City council" means the city council of the city of Yachats.

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

"Occupancy" means the use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or portion thereof.

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

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

"Rent" means ~~the consideration~~ gross receipts (all payments) charged the registered guest, including all fees related to the use of the room, amenities at a vacation rental and cleaning services, whether or not received by the operator, for the occupancy of space in a hotel, valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction, but shall not include charges to a condominium unit owner which are solely for cleaning or maintenance of such unit so long as the charges are made in connection therewith for space occupancy.

"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~~ occupancy tax under this chapter shall be the same charge made for rent when consideration is not a part of the package plan. The amount applicable to rent for determination of ~~transient room~~ occupancy tax under this chapter shall be that amount allocated to space rent, taking into consideration a reasonable value of other items in the rent package and taking into consideration the charge for rent when the space is rented separately and not included in a package plan.

"Tax" means either the tax payable by the ~~transient~~ registered guest or the aggregate amount of taxes due from an operator during the period for which he or she is required to report his or her collections.

"Tax administrator" means the city recorder of the city of Yachats or his or her designee.

"~~Transient~~ Registered Guest" means any individual who exercised occupancy or is entitled to occupancy in a hotel for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. The day a ~~transient~~ registered guest checks out of the hotel shall not be included in determining the thirty (30) day period if the ~~transient~~ registered guest is not charged rent for that day by the operator. Any individual so occupying space in a hotel shall be deemed to be a ~~transient~~ registered guest until the period of thirty (30) days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy, or the tenancy actually extends more than thirty (30) consecutive days. In determining whether a person is a ~~transient~~ registered guest, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a ~~transient~~ registered guest. An owner of a condominium unit, or any other person residing in the same, who is required to pay any consideration for the use of the unit, shall be deemed a ~~transient~~ registered guest.

"~~Transient Occupancy lodgings~~ Tax Review ~~e~~ Committee" means the city council or, if it so elects, a committee composed of five persons appointed by the city council and may be owners or operators of a "hotel" as defined in this section.

"Visitor amenities" shall include items such as, but not limited to, public restrooms, informative signage, trash receptacles, parks & trails, visitor information center, and any other items that have substantial benefit to visitors, as determined by City Council.

Section 3.08.020 Tax imposed.

For the privilege of occupancy in any hotel, which is in the city of Yachats, on or after November 1, 1976, each ~~transient~~ registered guest shall pay a tax in the amount of six percent of the rent charged by the operator. Effective July 1, 2002 each ~~transient~~ registered guest shall pay a tax in the amount of seven percent (7%) of the rent charged by the operator. The tax constitutes a debt owed by the ~~transient~~ registered guest to the city which is extinguished only by payment by the operator to the city. The ~~transient~~ registered guest shall pay the tax to the operator of the hotel 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 ~~transient~~ registered guest to the operator with each installment. 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 and accommodations.

Section 3.08.030 Collection of tax by operator--Rules for collection.

A. Every operator renting rooms or space for lodging or sleeping purposes in this city, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the ~~occupant~~ registered guest. The tax collected or accrued by the operator constitutes a debt owing by the operator to the city.

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

C. The tax administrator shall enforce 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.

D. For rent collected on portions of a dollar, fractions of a penny of tax shall not be remitted.

~~E. In instances where credit is extended to the transient for charges for the rental of the unit through the use of a credit card or other similar transactions whereby the amount paid to the operator is discounted by contract between the operator and the issuer of the credit card, the amount of such discount shall be excluded from the definition of "rent" and no tax shall be imposed on the amount so discounted.~~

Section 3.08.040 Operator's duties.

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

Section 3.08.050 Exemption.

No tax imposed under this chapter shall be imposed upon:

A. Any occupant for more than thirty (30) successive calendar days with respect to any rent imposed for the period commencing after the first thirty (30) days of such successive occupancy;

B. Any occupant whose rent is of a value less than two dollars (\$2.00) per day;

C. Any occupant whose rent is paid for hospital room or to a medical clinic, convalescent home or home for the aged people, or to a public institution owned and operated by a unit of the government.

Section 3.08.060 Registration of operator-Certification of authority.

Every person engaging or about to engage in business as an operator of a hotel 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 thirty (30) calendar days after passage of said ordinance. Operators starting business after said ordinance is adopted must register within fifteen (15) days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration sets forth the name under which the operator transacts or intends to transact business, the location of his or her place or places of business and such other information to facilitate collection of the tax as the tax administrator may require. The

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registration shall be signed by the operator. The tax administrator shall, within ten days after registration issue without charge a certificate of authority to each registrant to collect the tax from the ~~occupant~~registered guest, together with a duplicate thereof for each additional place of business of 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 therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy.

The certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate was issued;
- D. "This ~~Transient-Occupancy~~-Registration Certificates signifies that the person named on the face hereof has fulfilled the requirements of the ~~Transient-Lodging~~Occupancy Tax Ordinance of the City of Yachats, Oregon, by registration with the tax administrator for the purpose of collection from ~~transient~~registered guests, the ~~lodgings-occupancy~~ tax imposed by said 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 hotel 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 Yachats, Oregon. This certificate does not constitute a permit."

Section 3.08.070 Due date--Returns and payments.

A. The tax imposed by this chapter shall be paid by the ~~transient~~registered guest 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 quarterly basis on the fifteenth day of the following month for the preceding three months; and are delinquent on the last day of the month in which they are due. Commencing July 1, 2002 and for each three month quarter thereafter, the quarters shall be consistent with the city's fiscal year. (eg. October 1, January 1 and April 1 of each fiscal year.) The tax administrator has authority to classify and/or district the operators for determination of applicable tax periods, and shall notify each operator of the due and delinquent dates for the operator's returns.

B. On or before the fifteenth day of the month following each quarter of collection, a return for the preceding quarter's tax collections shall be filed with the tax administrator. The return shall be filed in such form as the tax administrator may prescribe by every operator liable for payment of tax.

C. ~~Returns shall show the amount of tax collected or otherwise due for the related period. The tax administrator may require~~ returns ~~to~~ shall show the total ~~rentals~~ rent and fees for each month in the quarter on a separate line, with a total for the quarter. Returns shall show the amount of tax collected or otherwise due for the related period upon which tax was collected or otherwise due, gross receipts of operator for such period and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any.

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

E. For good cause, the tax administrator may extend for not to exceed one month, the time for making any return or payment of tax. No further extension shall be granted, except by the ~~transient-lodging-occupancy~~ tax review committee. Any operator to whom an extension is granted shall pay interest at the rate of one-half of one percent per month on the amount of tax due without pro-ratio for a fraction of a month.

If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this 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 returns and payment of the amount of taxes for other than quarterly periods.

Section 3.08.080 Penalties and interest.

A. Original Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this chapter prior to delinquency shall pay ten percent of the amount of the tax due in addition to the amount of the tax.

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

C. Fraud. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five (25) percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall 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, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

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

F. Petition for Waiver. Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated, provided, however, the operator may petition the ~~transient lodgingoccupancy~~ tax review committee for waiver and refund of the penalty or any portion thereof and the ~~transient lodgingoccupancy~~ tax committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

Section 3.08.090 Deficiency determinations--Evasion, operator delay.

A. Deficiency Determinations. If the tax administrator determines that the returns are incorrect, he or she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns, or upon the basis of any information within his or her possession or that may come into his or her possession. One or more deficiency determinations may be made of the amount due for one, or more than one, period, and the amount so determined shall be due and payable immediately upon service of notice as herein provided after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in Section 3.08.080.

1. In making a determination the tax administrator may offset over-payments, if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in Section 3.08.080.

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 on the records of the tax administrator.

In case of service by mail, any notice required by this chapter shall be served by mailing such notice by registered mail, postage prepaid, return receipt requested.

3. Except in the case of fraud or 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 quarterly period for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires the later.

4. Any determination shall become due and payable immediately upon receipt of notice and shall become final within twenty (20) days after the tax administrator has given notice thereof; provided, however, the operator may petition redemption and refund if the petition is filed before the determination becomes final as herein provided.

B. Fraud--Refusal to Collect--Evasion. If any operator shall fail or refuse to collect the tax or to make within the time provided in this chapter any report or remittance of the 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 the 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 the 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. Such determination and notice shall be made and mailed within three years of the discovery by the tax administrator of any fraud, intent to evade or failure or refusal to collect the tax, or failure to file return. Any determination shall become due and payable upon receipt of notice and shall become final within twenty (20) days after the tax administrator has given notice thereof, provided, however, the operator may petition for redemption 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 such determination to the tax administrator after service of notice thereof; provided, however, the operator may petition, after payment has been made, for redemption and refund of such determination, if the petition is filed within twenty (20) days from the date of service of notice by the tax administrator.

Section 3.08.100 Redeterminations.

A. Any person against whom a determination is made under Section 3.08.090 or any person directly interested may petition for a redetermination and redemption and refund within the time required in Section 3.08.090. If a petition for redetermination and refund is not filed within the time required in Section 3.08.090, 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 twenty (20) 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 determination as a result of the hearing and if an increase is determined each increase shall be payable immediately after the hearing.

D. The order or decision of the tax administrator upon a petition for redetermination of redemption and refund becomes final twenty (20) days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the ~~transient lodgings~~[occupancy](#) tax review committee within twenty (20) days after the 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.

Section 3.08.110 Security for collection of tax.

A. The tax administrator, whenever he or she deems it necessary to insure the compliance with this chapter, may require the operator subject thereto to deposit with him or her such security in the form of cash, bond or other security as the tax administrator may determine. The amount of the security shall be fixed by the tax administrator but shall not be greater than twice the operator's estimated average quarterly liability for the period for which he or she files returns, determined in such a manner as the tax administrator deems proper, or five thousand dollars (\$5,000.00), whichever amount is lesser. The amount of security may be increased or decreased by the tax administrator subject to limitations herein provided. The operator has a right to appeal to the ~~transient lodgings~~[occupancy](#) review committee any decision of the tax administrator made pursuant to this section. The operator's right to appeal is pursuant to Section 3.08.170.

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 any 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, and reasonable attorney's fees, to be determined

by the court, together with court costs.

Section 3.08.120 Lien.

Any deficiency for ~~transient room~~occupancy taxes identified in a final deficiency determination shall become a lien against the real property used for ~~transient lodging~~hotel upon which the ~~transient room~~occupancy tax has been assessed. The tax administrator shall cause a lien to be entered in the lien docket of the city.

In addition to other remedies provided in this chapter, any deficiency for ~~transient room~~occupancy taxes identified in a final deficiency determination shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this chapter shall be liable to an action brought in the name of the City of Yachats for the recovery of such amount. In lieu of filing an action for the recovery, the city may submit deficiencies to a collection agency. In the event the city turns over a deficient tax account to a collection agency, the city may add to the amount owing an amount equal to the collection agency fees, not to exceed twenty-five percent of the outstanding tax owing. The city shall provide notice as may be required by state law.

Section 3.08.130 Refunds.

A. Refunds by the City to the Operator. Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the tax administrator under this chapter, 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 amount then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to such operator, his administrators, executors or assignees.

B. Refunds by City to ~~Transient~~Registered Guest. Whenever the tax required by this chapter has been collected by an operator, and deposited by operator with the tax administrator, and it is later determined that the tax was erroneously or illegally collected or received by the tax administrator, it may be refunded by the tax administrator to the ~~transient~~registered guest, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the tax administrator within three years from the date of payment.

C. Refunds by Operator to Tenant. Whenever the tax required by this chapter has been collected by the operator and it is later determined that the tenant occupies the hotel for a period exceeding thirty (30) days without interruption, the operator shall refund to such tenant the tax previously collected by the operator from that tenant as a ~~transient~~registered guest. The operator shall account for such collection and refund to the tax administrator. If the operator has remitted the tax prior to the refund or credit to the tenant, he shall be entitled to a corresponding refund under this section. (Ord. 59 § 13, 1976)

Section 3.08.140 Collection fee.

Every operator liable for collection and remittance of the tax imposed by this chapter may withhold ~~seven and one-half percent~~five percent of the net tax herein collected, to cover the operator's expense in collection and remittance of the tax.

Section 3.08.150 Administration.

A. Not less than thirty percent (30%) of the ~~transient room~~Occupancy tax received by the City shall be allocated to visitor amenities each year. No more than fifty percent (50%) of that amount shall be allocated to a visitor information center.

B. Records Required From Operators--Form. Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three years and six months after they come into being.

C. Examination of Records--Investigations. The tax administrator, or any person authorized in writing by him or her, may examine during normal business hours the books, papers and accounting records relating to room sales of any operator, after notification to the operator liable for the tax, and may investigate the business of

the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

D. Confidential Character of Information Obtained--Disclosure shall follow the Public Records Laws of the State of Oregon.

Section 3.08.160 Tax review committee--Appeal rules and procedure.

A ~~transient lodgings~~occupancy tax review committee is created to be composed of five persons. The city council may elect not to provide for the ~~transient lodging~~ccupancy tax review committee. The committee shall select from its members a chairman who shall serve at its pleasure. Three members of the committee shall constitute a quorum. The committee shall keep a record of its transactions. The committee shall be deemed to be in the office of the tax administrator and shall keep its files in his or her office. The members of the committee shall not, at any time, receive any compensation as such members or acting members for their services on the committee. The committee shall be appointed by the city council and shall serve four-year terms.

The committee shall have power and it shall be its duty:

A. To hear and determine appeals of orders or decisions of the tax administrator made upon petitions for redetermination of tax. The committee may affirm, modify or reverse such orders or decisions or dismiss the appeals therefrom, as may be just, and shall prescribe such forms, rules and regulations relating to appeals as it may deem necessary. In the review of the tax administrator decision or order, the committee may take such evidence and make such investigation as it may deem necessary. It shall give notice of its determinations in the manner prescribed for service of notice of a tax administrator's decision and shall file a copy of each such determination with the tax administrator with certification thereon of the date of service thereof. Such determination shall become final twenty (20) days thereafter and shall thereupon become due and payable, subject to interest penalties, and enforceable by the tax administrator in like manner as an order or decision of the tax administrator;

B. To approve, modify or disapprove all forms, rules and regulations prescribed by the tax administrator in the administration and enforcement of this chapter and such forms, rules and regulations adopted or promulgated after November 1, 1976;

C. To hear and determine in such manner as shall be just, any protest which may be made by any person who may be interested, to any form, rule or regulation approved or prescribed by the committee;

D. To grant for good cause, applications for extensions of time in excess of one month, for making any return or payment of tax, and to prescribe rules therefore;

E. To make such investigations as it deems advisable regarding the imposition and administration of the ~~transient lodging~~occupancy tax and report its findings to the board of commissioners; to act in an advisory capacity to the legislative body on matters pertaining to the ~~transient lodgings~~occupancy tax and enforcement problems and to recommend to the board of commissioners the adoption, amendment or repeal of legislation pertaining thereto.

Section 3.08.170 Appeal to ~~transient lodgings~~occupany tax review committee.

Any person aggrieved by any decision of the tax administrator may appeal to the ~~transient lodgings~~occupany tax review committee by filing notice of appeal with the tax administrator within twenty (20) days of the serving or mailing of the tax notice of a decision given by the tax administrator. The tax administrator shall fix a time and place for hearing such appeal as prescribed by the ~~transient lodgings~~occupany tax review committee in its rules and regulations and shall give the appellant twenty (20) days written notice of the time and place of hearing.

Section 3.08.180 Appeals to city council.

Any person aggrieved by any decision of the ~~transient lodging~~occupancy tax review committee may appeal to the city council by filing notice of appeal with the tax administrator within twenty (20) days of the serving or the mailing of the notice of the decision given by the ~~transient lodgings~~occupancy tax review committee. The tax administrator shall transmit the notice of appeal together with the file of the appealed matter to the city council, who shall fix a time and place for hearing such appeal from the decision of the ~~transient lodgings~~occupancy tax review committee. The city council shall give the appellant not less than twenty (20) days written notice of the time and place of hearing of the appealed matter. Action by the city council on appeals shall be decided by a majority of

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the members of the city council present at the meeting where such appeal is considered.

Section 3.08.190 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.

Section 3.08.200 Penalties.

Any person who violates any of the provisions of this chapter commits a Class A civil infraction and shall be subject to the procedures and penalties of Chapter 1.12, as now constituted or hereafter amended, revised or repealed.

Section 2. – Effective Date

Amendments to Municipal Code Chapter 3.08 shall be effective with all returns due after January 1, 2015.

PASSED AND ADOPTED by the City Council of the City of Yachats on this _____ day of _____.

Ayes: _____ Nays: _____ Abstentions: _____ Absent: _____

APPROVED by the Mayor this ____ day of _____.

Attest:

Ronald L Brean, Mayor

Nancy Batchelder, City Recorder