

**CITY OF YACHATS  
ORDINANCE NO. 334**

**AN ORDINANCE AMENDING THE YACHATS MUNICIPAL CODE CHAPTER 3.08  
OCCUPANCY TAX, SECTION 3.08.070 – DUE DATE RETURNS AND PAYMENTS AND  
SECTION 3.08.080 PENALTIES**

**WHEREAS**, City Council wishes to make the penalties consistent for all types of taxes charged; and

**WHEREAS**, the City has changed tax reporting from a paper based system to an online system, and the reporting forms have changed; and

**WHEREAS**, City Council discussed the changes in the penalties at their April 6, 2014 Work Session; and

**WHEREAS**, at the April 8, 2014 City Council directed staff to draft an Ordinance for adoption to amend the current Yachats Municipal Code;

**NOW THEREFORE**, the City of Yachats ordains that Section 3.08.070 and 3.08.080 shall be amended to read as follows:

Section 3.08.070 Due date—Returns and payments.

A. The tax imposed by this chapter shall be paid by the 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 or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January) and are delinquent on the first day of the month following (in the months of May, August, November and February). ~~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. (e.g., 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~~ last 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. The returns shall show the total 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 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~~ remit the amount of the tax due, to the tax administrator at his or her office, either by personal delivery or by mail before the last day of the month following each quarter of collection. ~~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 occupancy tax review committee. Any operator to whom an extension is granted shall pay ~~interest~~ the delinquent fees unless waived by the occupancy tax review committee. ~~at the rate of one-half of one percent per month on the amount of tax due without pro-rata 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. (Ord. 327, 2014; Ord. 228, 2002; Ord. 59 § 7, 1976)

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 (10%) of the amount of the tax due and a delinquency fee of \$100 in addition to the amount of the tax.

B. Continued ~~Delinquency~~Delinquencies. Any operator who has not been granted an extension of time for remittance of tax due, and who ~~failed-fails~~ 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 an additional ten percent (10%) for each thirty (30) day period the tax remains delinquent.~~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.~~

ED. 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.

FE. 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 occupancy tax review committee for waiver and refund of the penalty or any portion thereof and the occupancy tax review committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof. (Ord. 327, 2014; Ord. 59 § 8, 1976)

**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