

Lane Code

Chapter 4 – TAXES..... 1

4.005 – LANE COUNTY TRANSIENT LODGING TAX..... 1

4.005.100 - Title. 1

4.005.105 - Definitions..... 1

4.005.110 - Tax Imposed..... 2

4.005.111 - Local Revenue Sharing. 3

4.005.115 - Collection of Tax by Transient Lodging Tax Collector. 3

4.005.120 - Short-Term Rental Hosting Platform Fees..... 3

4.005.123 - Liability for Tax..... 3

4.005.125 - Exemptions. 4

4.005.130 - Registration of Transient Lodging Provider; Form and Contents; Execution. 4

4.005.135 - Due Date: Returns and Payments..... 5

4.005.140 - Penalties and Interest..... 5

4.005.145 - Deficiency Determinations, Fraud, Evasion, Operator Delay. 6

4.005.150 - Redeterminations. 6

4.005.155 - Security for Collection of Tax..... 7

4.005.160 - Lien..... 7

4.005.165 - Refunds..... 7

4.005.175 - Administration. 8

4.005.190 - Appeals to County..... 9

4.010 – LANE COUNTY CAR RENTAL TAX 10

4.010.005 - Title. 10

4.010.010 - Definitions..... 10

4.010.015 - Imposition of Tax. 11

4.010.020- Collection of Tax, Remittance, Tax as Debt, Records. 11

4.010.025 - Extensions, Penalties and Interest..... 12

4.010.030 - Deficiency Determinations, Fraud, Evasion, Operator Delay. 13

4.010.035 - Redeterminations. 14

4.010.040 - Security for Collection of Tax..... 14

4.010.045 - Lien..... 15

4.010.050 - Refunds. 15

4.010.055 - Use of Tax by County. 15

4.010.060 - Exemption..... 16

Lane Code

4.010.065 - Registration Required Form and Contents; Execution, Certification of Authority 16

4.010.070- County Treasurer Rules. 17

4.010.075 - Appeals to County Treasurer. 17

4.010.080 - Operative Date..... 17

4.015 – METROPOLITAN WASTEWATER MANAGEMENT COMMISSION IN LIEU OF BOND

RETIREMENT FEE..... 17

 4.015.005 - Title. 17

 4.015.010 - Definitions..... 17

 4.015.015 - Policy..... 18

 4.015.020 - In Lieu of Bond Retirement Fee. 18

 4.015.025 - Collection. 18

 4.015.030 - Use of Proceeds. 18

 4.015.035 - List of Property Subject to Fee..... 19

 4.015.040 - Classification and Notice..... 19

 4.015.045 - Termination of Fee..... 19

4.020 – LANE COUNTY REAL PROPERTY TAX EXEMPTIONFOR THE SURVIVING SPOUSES OF CERTAIN

EMERGENCY SERVICE PERSONNEL 19

 4.020.005 - Title. 19

 4.020.010 - Definitions..... 19

 4.020.015 - Policy..... 20

 4.020.020 - Application. 20

4.025 – DIFFERENTIAL TAXES 21

 4.025.005 - Definitions..... 21

 4.025.010 - Geographic Tax Classification. 21

 4.025.015 - Required Findings. 21

4.030 – PARKS AND RECREATION SYSTEM DEVELOPMENT CHARGE 22

 4.030.005 - Scope and Purposes..... 22

 4.030.010 - Definitions..... 22

 4.030.015 - Rules of Construction..... 24

 4.030.020 - Application. 25

 4.030.025 - Partial and Full Exemptions. 26

 4.030.030 - SDC Credits..... 26

 4.030.035 - Alternative Calculation for SDC Rate, Credit, or Exemption..... 27

 4.030.040 - Application..... 29

Lane Code

4.030.045 - Refunds..... 29

4.030.050 - Dedicated Accounts and Appropriate Use of Accounts..... 29

4.030.055 - Challenges and Appeals..... 30

4.030.060 - County Review SDC..... 31

4.030.065 - Time Limit on Expenditure of SDC's..... 32

4.030.070 - Implementing Regulations; Amendments..... 32

4.030.075 - Adoption and Amendment of the Parks and Recreation Capital Improvement Plan (CIP)..... 32

4.035 – LANE COUNTY RECREATIONAL MARIJUANA TAX..... 32

 4.035.005 - Title..... 32

 4.035.010 - Definitions..... 32

 4.035.015 - Policy..... 33

 4.035.020 - Collection and Distribution..... 33

 4.035.025 - Interest and Penalty..... 33

4.040 – LIMITATION ON GENERAL BOND ISSUANCES FOR THE LANE COUNTY COURTHOUSE REPLACEMENT PROJECT 34

 4.040.005 - Title 34

 4.040.010 - Definitions..... 34

 4.040.015 - Policy 34

 4.040.020 - Action Allowed..... 35

4.045 - PENALTY..... 35

 4.045.005 - Penalties - Lane County Transient Room Tax..... 35

 4.045.010 - Penalties - Lane County Car Rental Tax..... 35

Chapter 4 – TAXES

4.005 – LANE COUNTY TRANSIENT LODGING TAX

4.005.100 - Title.

This subchapter may be referred to as the Lane County Transient Lodging Tax.

(Ordinance 8-73, 9.14.73; Ordinance 22-06, 9.13.22)

4.005.105 - Definitions.

In addition to the general definition included in LC 1.005.010, the following definitions apply:

“Convention Business” means the business of attracting and providing services and accommodations to persons who are organizing gatherings of groups such as conventions, meetings and trade shows and to persons who are traveling for the purpose of attending such events for purposes related to their professional, trade, cultural, religious, fraternal, or other group activities.

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

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

“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.

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

“Short-Term Rental Hosting Platform” means a business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.

“Tax Administrator” means the County Treasurer of Lane County, or their designee, which may include the Oregon Department of Revenue. If the County utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes.

“Tourism” means economic activity resulting from tourists.

“Tourist” means a person who, for business, pleasure, recreation, or participation in events related to the arts, heritage, or culture, travels from the community in which that person is a resident to a different

community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

- A. Requires the person to travel more than 50 miles from the community of residence; or
- B. Includes an overnight stay.

"Transient Lodging" or "Transient Lodging Facilities" means:

- A. Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- B. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- C. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

"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. This term includes the definition of Local Tax Trustee as used in this chapter.

"TLT" or "tax" means the transient lodging tax.

"Visitor Industry" means the business of attracting and providing services and accommodations for both the convention business and tourism.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 15-92A, 2.1.93; Ordinance 7-94, 1.6.95; Ordinance 22-06, 9.13.22)

4.005.110 - Tax Imposed.

- A. Effective January 1, 1974, each occupant shall pay a tax in the amount of five percent (5%) of the Rent.
- B. Each occupant shall pay an additional tax in the amount of three percent (3%) of the Rent.
- C. Effective January 1, 2023, each occupant shall pay an additional tax in the amount of two percent (2%) of the rent. After providing for the cost of administration and any refunds or credits authorized by this subchapter, the revenues collected from the tax imposed by this subsection shall be used for funding tourism related facilities in Lane County as further described in LC 4.005.175H.
- D. Bills, receipts or invoices provided to occupants shall list the TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the County, provided that the Transient Lodging Tax Collector may withhold five percent (5%) of the net tax due as an administrative charge for the Transient Lodging Tax Collector's expense in collection and remittance of the tax.

- E. Any person subject to the payment or collection of a tax pursuant to the provisions of this subchapter shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Lane County for a Transient Lodgings Tax for the same occupancy taxable hereunder but not to exceed three percent (3%) of the rent upon which the tax is paid.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 15-92A, 2.1.93; Ordinance 7-94, 1.6.95; Ordinance 9-94, 1.6.95; Ordinance 4-08, 7.1.08; Ordinance 22-06, 9.13.22; Ordinance 22-07, 10.27.22)

4.005.111 - Local Revenue Sharing.

The Board shall, by grant or credit, or combination thereof, share with the incorporated cities within Lane County that do not impose a city transient lodging or similar tax, a portion of the taxes collected by operators within each incorporated city, respectively. The County shall share an amount not to exceed sixty percent (60%) of the taxes collected under LC 4.005.110A, less collection and other administrative charges described in LC 4.005.175.

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 2-86, 7.1.86; Ordinance 22-06, 9.13.22)

4.005.115 - Collection of Tax by Transient Lodging Tax Collector.

- A. Every Transient Lodging Tax collector shall collect the TLT at the time Rent is paid, unless an exemption applies. 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 the payment in trust for the County, 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 charge authorized to be retained. Transient Lodging Tax Collectors may choose to file returns and remit payment based on amounts accrued but not yet collected. The Transient Lodging Tax Collector is liable for any TLT that should have been collected from the occupant, except in cases of nonpayment of Rent by the occupant.
- B. Upon request of the County, Transient Lodging Tax Collectors must provide all physical addresses of Transient Lodging Facilities within the County 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.

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95; Ordinance 22-06, 9.13.22)

4.005.120 - Short-Term Rental Hosting Platform Fees.

A Short-Term Rental Hosting Platform may collect a fee for booking services in connection with Short-Term Rentals only when those Short-Term Rentals are lawfully registered as Transient Lodging Providers with the County at the time the Short-Term Rental is occupied.

(Ordinance 22-06, 9.13.22; Ordinance 22-08, 10.25.22)

4.005.123 - Liability for Tax

Transient Lodging Providers who receive any portion of the Rent for Transient Lodging and Transient Lodging Intermediaries that provide booking service are both Transient Lodging Tax Collectors and are jointly and severally liable for the tax.

(Ordinance 22-06, 9.13.22)

4.005.125 - Exemptions.

No TLT shall be imposed upon:

- A. A dwelling unit in a hospital, health care facility, long-term care facility or any other residential 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 thirty (30) days per year;
- D. A dwelling unit, the consideration for which is funded by a government agency directly or through a voucher, and the purpose of which is to provide emergency or temporary shelter;
- E. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center, or other nonprofit facility;
- F. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of thirty (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 occupied are within the same facility; and
 - 2. The person paying consideration for the transient lodging is the same person throughout the consecutive period.
- G. A dwelling unit is leased on a monthly basis, irrespective of the number of days in the month;
- H. A dwelling unit whose rent is of a value less than five dollars (\$5.00) per day.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 11-97, 9.26.97; Ordinance 22-06, 9.13.22)

4.005.130 - Registration of Transient Lodging Provider; Form and Contents; Execution.

Every person engaging or about to engage in business as a Transient Lodging Provider in this county shall provide a completed registration form to the Tax Administrator within fifteen (15) calendar days after commencing business. Transient Lodging Providers engaged in business at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter. The registration form shall require the Transient Lodging Provider to provide the name of the business, any separate business addresses, and other information to facilitate the collection of the tax as the Tax Administrator may require. The registration form shall be signed by the Transient Lodging Provider. The Transient Lodging Provider's obligation to collect the TLT is imposed once Rent for transient lodging is paid, even if the registration form has not been filed.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95; Ordinance 22-06, 9.13.22; Ordinance 22-08, 10.25.22)

4.005.135 - Due Date: Returns and Payments.

- A. Transient Lodging Tax Collectors must submit a completed tax return from to the Tax Administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected less the optional withholding of the administrative charge assessed in accordance with LC 4.005.110D. The return shall be filed in such form as the Tax Administrator may prescribe. The Tax Administrator, if they deem it necessary in order in insure payment or facilitate collection by the County of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.
- B. The Transient Lodging Tax Collector is entitled to the administrative charge provided for in LC 4.005.110D. If a Transient Lodging Facility has multiple owners, they are not entitled to retain additional fees.
- C. Remittances are delinquent if not made by the last day of the month in which they are due.
- D. Returns shall show the gross rents collected, taxable rents, the total amount of TLT collected and the amount of any administrative charge retained by the Transient Lodging Tax Collector. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- E. The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the Tax Administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the Tax Administrator, or its designee. If the return is mailed, the postmark shall be considered the date of delivery.
- F. The Tax Administrator may extend the time for making any return or remittance of the tax by up to thirty (30) days. No further extension shall be granted, except by the County Administrator or County Administrator's designee. Any Transient Lodging Tax Collector to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance 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.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 22-06, 9.13.22)

4.005.140 - Penalties and Interest.

- A. Interest shall be added to the overall tax amount due at the same rate established under ORS 305.220 for each month, or fraction of a month, from the time the return to the Tax Administrator was originally required to be filed to the time of payment.
- B. If a Transient Lodging Tax Collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under ORS 314.400.
- C. Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid and remitted to the Tax Administrator.
- D. The Tax Administrator shall deposit all taxes, interest, and penalties collected under this section to the credit of the fund receiving TLT revenues.

(Ordinance 8-73, 9.14.73; Ordinance 22-06, 9.13.22)

4.005.145 - Deficiency Determinations, Fraud, Evasion, Operator Delay.

- A. Deficiency Determination. The Tax Administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the Tax Administrator shall provide notice of the deficiency to the Transient Lodging Tax Collector, who shall remit deficiencies within ten (10) business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.
 - 1. In reviewing and adjusting tax returns, the Tax Administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.
 - 2. Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three (3) years of the period for which the deficiency determination is made.
 - 3. The time to remit deficient payment amounts under this section shall be extended if the Local Tax Trustee timely requests a redetermination.
- B. Fraud, Refusal to Collect, Delay, Evasion. If any Transient Lodging Tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, delays collection or payment, or otherwise violates or attempts to violate this chapter, the Tax Administrator shall estimate the tax due, and calculate the amount owing from the Transient Lodging Tax Collector for tax remittance, interest and penalties and provide notice to the Transient Lodging Tax Collector of the assessment. The determination and notice shall be made and mailed within three (3) years of the discovery by the tax administrator of the violation. The determination is due and payable upon receipt of notice and shall become final ten (10) business days after the date notice was delivered if no petition for redemption is filed.

(Ordinance 8-73, 9.14.73; Ordinance 2-86, 7.1.86; Ordinance 22-06, 9.13.22)

4.005.150 - Redeterminations.

- A. Any person affected by a deficiency determination may file a petition for redetermination with the Tax Administrator within ten (10) business days of service of notice of the tax deficiency. A determination becomes final if a petition for determination is not timely filed.
- B. If a petition for redetermination is filed within the allowable period, the Tax Administrator shall reconsider the determination, and, if the person has so requested in their petition, shall grant the person an oral hearing. The petitioner shall be allowed at least twenty (20) business days to prepare for the hearing.
- C. After considering the petition of all available information, the Tax Administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the Tax Administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.
- D. The decision of the Tax Administrator on redetermination becomes final and payment is due ten (10) business days after the decision is mailed unless the petitioner files an appeal to the County Administrator or the County Administrator's designee within that time. The appeal shall be filed with the Tax Administrator. The decision of the County Administrator or the County Administrator's designee shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within ten (10) days of mailing of the decision.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 22-06, 9.13.22)

4.005.155 - Security for Collection of Tax.

- A. The County may bring legal action to collect on any amounts owed to the County under this chapter within three (3) years after remittance is due to the county within three (3) years after any determination becomes final.
- B. The County is entitled to collect reasonable attorneys' fees in any legal action brought to collect on amount owed to the County under this chapter.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 22-06, 9.13.22)

4.005.160 - Lien.

The County may record a lien in the County's record against any real property owned by a Transient Lodging Provider who receives any portion of the Rent from a Transient Lodging Facility located within the County as to any delinquent remittances by the Transient Lodging Provider.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 2-86, 7.1.86; Ordinance 7-94, 1.6.95; Ordinance 22-06, 9.13.22)

4.005.165 - Refunds.

- A. Refunds by County to Transient Lodging Tax Collector. If the Transient Lodging Tax Collector remits more tax, penalty, or interest than is due, the Transient Lodging Tax Collector may file a claim in writing stating the facts relating to the claim, within three (3) years from the date of remittance. If the claim is approved by the Tax Administrator, the excess amount shall be either refunded or credited on any amount due from the Transient Lodging Tax Collector.
- B. Refunds by County to Occupant. A Transient Lodging Tax Collector may file a claim for refund by filing a claim in writing within three (3) years of payment providing the facts relating to the claim for refund. If the Tax Administrator determines that the tax was collected and remitted to the County and the Occupant was not required to pay the tax or overpaid, the County shall issue a refund to the Occupant.
- C. Refunds by Transient Lodging Tax Collector to Occupant. If an occupant has paid tax to a Transient Lodging Tax Collector but stays a total of thirty (30) or more consecutive days in the same Transient Lodging Facility, the Transient Lodging Tax Collector shall refund to the occupant any tax collected for any portion of the continuous stay. The Transient Lodging Tax Collector shall account for the collection and refund to the Tax Administrator. If the Transient Lodging Tax Collector has remitted the tax prior to the refund or credit to the Occupant, the Transient Lodging Tax Collector shall be entitled to a corresponding refund or offset if the claim for refund is filed within three (3) years from the date of collection.
- D. Burden of Proof. The person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 15-92A, 2.1.93; Ordinance 22-06, 9.13.22)

4.005.175 - Administration.

- A. Special Funds. After payment of appropriate administrative charge, the Tax Administrator shall deposit all net revenues collected pursuant to this subchapter to the credit of a capital projects debt service fund or as directed for special projects described in LC 4.005.175E and LC 4.005.175F.
- B. Records Required from Local Tax Trustee. Every Local Tax Trustee shall keep records of each transaction involving Rent and/or collection of TLT. All records shall be retained for at least three (3) years and six (6) 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. Authority of Tax Administrator. The Tax Administrator shall have the power to enforce this chapter, conduct audits, 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 County will act consistently with the interpretation until it is withdrawn, and the County shall provide thirty (30) days' written notice of withdrawal of an interpretation.
- E. Confidential Character of Information Obtained - Disclosure Unlawful. It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this subchapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Nothing in this subsection shall be construed to prevent:
 - 1. The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter; or collecting taxes imposed hereunder.
 - 2. The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators assignees, 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 the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in their opinion the public interest would suffer thereby.
 - 3. Disclosure of information to the Transient Lodging Tax Collector and the Transient Lodging Tax Collector's agents.
 - 4. The disclosure of general statistics regarding taxes collected or business done in the County.
 - 5. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.
 - 6. Disclosures required by ORS Chapter 192.

7. Disclosures required by ORS Chapter 297.
- F. Special Purpose - Debt Service. Annual revenues from the tax imposed by LC 4.005.110A shall first be allocated for payment of debt for facilities at the Lane County Events Center. Any amounts derived from the tax imposed by LC 4.005.110A in excess of annual debt service shall be used for future tourism-related capital projects or as directed by the Board through the annual budget process and shall be used in accordance with ORS 320.300 et seq.
- G. Special Purpose - Visitor Industry. The revenues derived from the tax imposed by LC 4.005.110B shall be used as described below. Except as noted, the funds shall be used for purposes that the Board determines bears a relationship to producing transient room tax revenues through the visitor industry. Through the annual budget process, unless the Board directs otherwise in accordance with ORS 320.300 et seq., the Board shall appropriate these funds as follows:
1. Seventy percent (70%) shall be for marketing the visitor industry. This may include, but is not limited to, marketing for conventions, meetings, and trade shows; a countywide tourism program; development and implementation of a visitor marketing plan and program; and advertising. The marketing shall be pursuant to a plan developed with input of the cities and unincorporated areas of Lane County, and approved by the Board. The plan shall describe the relationship between where the funds are raised and where they are spent, with the general principle being that the areas which produce the taxes should benefit from their use.
 2. Ten percent (10%) shall be for operation of the Lane County Historical Museum or other museums as determined by the Board through the annual budget process. The Board specifically finds that the Lane County Historical Museum is a significant attraction for the visitor industry.
 3. Ten percent (10%) shall be for Special Projects and administration. These funds shall be used for select special projects to enhance tourism as chosen by the Board annually under its own criteria, for more long-term funding for cultural or recreational projects or activities which the Board finds have significant impact on tourism, for administering and contract monitoring of expenditures of the LC 4.005.110B tax revenue, and for staffing for the Tourism Council.
 4. Ten percent (10%) shall be used for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas that produce the taxes should benefit from their use.
- H. Special Purpose –Tourism-related facilities. The revenues derived from the tax imposed by LC 4.005.110C shall be used to fund, enhance, construct and/or maintain tourism related facilities in Lane County or as directed by the Board through the annual budget process in accordance with ORS 320.300 et seq.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 2-86, 7.1.86; Ordinance 7-89, 7.21.89; Ordinance 11-92, 10.16.92; Ordinance 15-92A, 2.1.93; Ordinance 4-95, 4.7.95; Ordinance 7-95, 5.19.95; Ordinance 6-07, 6.29.07; Ordinance 22-08, 10.25.22; Ordinance 22-07, 10.27.22; Ordinance 22-08, 10.25.22)

4.005.190 - Appeals to County.

Any person aggrieved by any decision of the Tax Administrator may appeal to the County Administrator or the County Administrator's designee by filing a written appeal with the Tax Administrator within ten (10) business days of the mailing of the decision being appealed. The County Administrator shall schedule the hearing and provide the appellant notice of the hearing at least ten (10) business days before the

hearing. The County Administrator or the County Administrator's designee may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the Tax Administrator to the County Administrator or the County Administrator's designee by filing a written appeal within ten (10) business days of the mailing of the notice of the regulation.

(Ordinance 8-73, 9.14.73; Ordinance 8-74, 7.19.74; Ordinance 22-06, 9.13.22)

4.010 – LANE COUNTY CAR RENTAL TAX

4.010.005 - Title.

This subchapter may be referred to as the Lane County Car Rental Tax.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91; Ordinance 22-7, 10.27.22)

4.010.010 - Definitions.

In addition to the general definitions included in LC 1.005.010, the following definitions shall apply, unless the context requires otherwise:

“Commercial Establishment” means any person or other entity, any part of whose business consists of providing the use of motor vehicles for a rental fee.

“County Treasurer” means the person who performs the duties as defined under ORS 208.010 et seq.

“Motor Vehicle” means including, without limitation, all automobiles; pickups and any motorized passenger vehicles that are capable of being used on the highways of Oregon. Excluded are vehicles designed and used primarily for the transportation of property.

“Operator” means any person operating a commercial establishment.

“Person” means a natural person, sole proprietorship, partnership, joint venture, association, corporation estate, trust or any other entity in the name of which a motor vehicle is rented under this subchapter.

“Rental” or “Renting” means obtaining in Lane County the use of a motor vehicle from a commercial establishment in Lane County for a rental fee, and includes all services, supplies and commodities furnished by the commercial establishment in connection with providing the use of the vehicle, but does not include leasing or other transactions where title of a motor vehicle is permanently or temporarily transferred from the commercial establishment to any other person or entity. Excluded are fees or charges for refueling.

“Rental Fee” means the gross fee, whatever the basis of its calculation, paid to a commercial establishment by any person for the rental of a motor vehicle.

“Transaction Business” means a commercial establishment's solicitations to rent motor vehicles via the printed or telecommunications media, or delivery of motor vehicles for rent, or obtaining of signed rental agreements, or arrangements for or obligation of payment for rental of a motor vehicle.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91 Ordinance 12-01, 1.12.02; Ordinance 22-7, 10.27.22)

4.010.015 - Imposition of Tax.

- A. A tax is hereby imposed on every person renting a motor vehicle from a commercial establishment transacting business in Lane County if the rental is for a period of thirty (30) days or less. A rental shall have a duration of thirty (30) days or less if the actual possession or use by the person renting the vehicle terminates not later than the end of a thirty (30) day period or if any contract governing the rental has a duration of thirty (30) days or less.
- B. The rate of the tax imposed by LC 4.010.015A shall be equal to ten percent (10%) of the gross rental fee charged by the commercial establishment for the rental.
- C. Effective January 1, 2023, the rate of tax imposed by LC 4.010.015A shall be equal to twelve percent (12%) of the gross rental fee charged by the commercial establishment for the rental.
- D. If, with respect to any rental fee, the tax imposed under this section does not equal an amount calculable to a whole cent, the commercial establishment shall charge a tax equal to the next highest whole cent.

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 10-91, 10.1.91; Ordinance 22-08, 10.25.22; Ordinance 22-7, 10.27.22)

4.010.020- Collection of Tax, Remittance, Tax as Debt, Records.

- A. The tax imposed by LC 4.010.015 shall be collected by the commercial establishment at the time it collects a rental fee.
- B. On or before the last day of January, April, July and October, each commercial establishment shall remit to the County Treasurer all taxes collected during the preceding calendar quarter. The remittance is delinquent on the tenth (10th) day after due. The remittance shall be accompanied by a report showing:
 - 1. The amount of the gross rental fees collected by the commercial establishment during the preceding quarter.
 - 2. Such further information as the County Treasurer may direct.
- C. In the case of motor vehicle rentals which originate in Lane County but for which the rental fee is collected at some other location, the commercial establishment that provided the vehicle in the County shall be responsible for remittance of the tax, based on the total rental fee, wherever collected.
- D. The amount of tax required to be collected under LC 4.010.015 shall be a debt owed by the commercial establishment to the County until remitted under this section.
- E. All commercial establishments shall maintain accurate records of rental fees assessed and of taxes collected, and the records shall be subject to review, inspection and audit by the County Treasurer, or their designee, at all reasonable times.
- F. It shall be unlawful for the County Treasurer, or any person having an administrative or clerical duty under the provisions of LC 4.010 to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Car Rental Registration Certificate, or pay a car rental tax or person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof

to be seen or examined by any person. Provided that nothing in LC 4.010.020 shall be construed to prevent:

1. The disclosure to, or the examination of records and equipment by another Lane County official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this subchapter; or enforcing any provisions of this subchapter, or collecting taxes imposed hereunder.
2. The disclosure after the filing of a written request to that effect, to the taxpayer himself or herself, receivers, trustees, executors, administrators, assignees, 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 the County Counsel approves each such disclosure and that the County Treasurer may refuse to make any disclosure referred to in this paragraph when in their opinion the public interest would suffer thereby.
3. The disclosure of the names and addresses of any persons to whom Car Rental Registration Certificates have been issued.
4. The disclosure of general statistics regarding taxes collected or business done in the County
5. Necessary disclosures in connection with appeals or forced collections as provided in this subchapter.

(Ordinance 5-83, 7.15.83; Ordinance 18-83, 10.1.83; Ordinance 8-95, 6.2.95; Ordinance 22-7, 10.27.22)

4.010.025 - Extensions, Penalties and Interest.

- A. Extension. For good cause, the County Treasurer may extend for not to exceed one month the time for making any return or payment of tax. No further extension shall be granted. Any operator or commercial establishment 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.
- B. Other Payment Periods. The County Treasurer, if they deem it necessary in order to ensure payment or facilitate collection by the County of the amount of taxes in any individual case, may require returns and payment of the amount of taxes for other than quarterly periods.
- C. Original Delinquency. Any operator or commercial establishment who has not been granted an extension of time for remittance of tax due or whose extension has expired and who fails to remit any tax imposed by this subchapter prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the tax due in addition to the amount of the tax.
- D. Continued Delinquency. Any operator or commercial establishment who has not been granted an extension of time for remittance of tax due or whose extension has expired, 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 percent (15%) of the amount of the tax due plus the amount of tax and the ten percent (10%) penalty first imposed.
- E. Fraud. If the County Treasurer determines that the nonpayment of any remittance due under this subchapter is due to fraud or intent to evade the provisions thereof a penalty of twenty-five (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in LC 4.010.025C and LC 4.010.025D.
- F. Interest. In addition to the penalties imposed, any operator or commercial establishment who fails to remit any tax imposed by this subchapter shall pay interest at the rate of one percent (1%) 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.

- G. Petition for Waiver. Any operator or commercial establishment who fails to remit the tax herein levied within the time herein stated, shall pay the penalties herein stated provided, however, the operator or commercial establishment may petition the County Treasurer for waiver and refund of the penalty or any portion thereof and the County Treasurer may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

(Ordinance 5-83, 7.15.83; Ordinance 18-83, 10.1.83; Ordinance 22-7, 10.27.22)

4.010.030 - Deficiency Determinations, Fraud, Evasion, Operator Delay.

- A. Deficiency Determination. If the County Treasurer determines that the returns are incorrect, they 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 their possession or that may come into their 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 LC 4.010.025.
1. In making a determination the County Treasurer may offset overpayments, 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 LC 4.010.025.
 2. The County Treasurer shall give to the operator a written notice of the determination. The notice may be served personally or by mail, if by mail, the notice shall be addressed to the operator at the address as it appears in the records of the County Treasurer. In case of service by mail or any notice required by this subchapter, the service is complete at the time of deposit in the United States Post Office.
 3. Except in the case of fraud or intent to evade the provisions of this subchapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three (3) 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 (3) 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 ten (10) days after the County Treasurer 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 said tax or to make, within the time provided in this subchapter any report and remittance of said tax or any portion thereof required by this subchapter, or makes a fraudulent return or otherwise willfully attempts to evade this subchapter, the County Treasurer shall proceed in such manner as they may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the County Treasurer has determined the tax due that is imposed by this subchapter from any operator who has failed or refused to collect the same and to report and remit said tax, they shall proceed to determine and assess against such operator the tax, interest and penalties, provided for by this subchapter. In case such determination is made, the County Treasurer shall give a notice in the manner aforesaid of the amount so assessed. Such determination and notice shall be made and mailed within three

(3) years after discovery by the County Treasurer of any fraud, intent to evade or failure or refusal to collect said tax, or failure to file return. Any determination shall become due and payable immediately upon receipt of notice and shall become final within 10 (ten) days after the County Treasurer 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.

- C. Operator Delay. If the County Treasurer believes that the collection of any tax or any amount of tax required to be collected and paid to the County will be jeopardized by delay, or if any determination will be jeopardized by delay, they 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 County Treasurer 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 ten (10) days from the date of service of notice by the County Treasurer.

(Ordinance 5-83, 7.15.83; Ordinance 22-7, 10.27.22)

4.010.035 - Redeterminations.

- A. Any person against whom a determination is made under LC 4.010.030 or any person directly interested may petition for a redetermination and redemption and refund within the time required in LC 4.010.030. If a petition for redetermination and refund is not filed within the time required in LC 4.010.030, 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 County Treasurer shall reconsider the determination, and, if the person has so requested in their petition, shall grant the person an oral hearing and shall give them ten (10) days' notice of the time and place of the hearing. The County Treasurer may continue the hearing from time to time as may be necessary.
- C. The County Treasurer may decrease or increase the amount of the determination 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 County Treasurer upon a petition for redetermination of redemption and refund becomes final ten (10) days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the County Treasurer within the ten (10) days after service of such notice.
- E. No petition for redetermination of redemption and refund or appeal shall be effective for any purpose unless the operator has first complied with the payment provisions hereof.

(Ordinance 5-83, 7.15.83; Ordinance 22-7, 10.27.22)

4.010.040 - Security for Collection of Tax.

- A. The County Treasurer whenever they deem it necessary to ensure compliance with this subchapter, may require any operator subject thereto to deposit with them such security in the form of cash, bond, or other security as the County Treasurer may determine. The amount of the security shall be fixed by the County Treasurer, but shall not be greater than twice (2x) the operator's estimated average quarterly liability for the period for which he or she files returns, determined in such manner as the County Treasurer deems proper, or five thousand dollars (\$5,000), whichever amount is the

lesser. The amount of the security may be increased or decreased by the County Treasurer subject to the limitations herein provided.

- B. At any time within three (3) years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three (3) years after any determination becomes final, the County Treasurer may bring an action in the courts of this State, or any other state, or of the United States in the name of the County to collect the amount delinquent, together with penalties and interest.

(Ordinance 5-83, 7.15.83; Ordinance 22-7, 10.27.22)

4.010.045 - Lien.

The tax imposed by this subchapter, together with the interest and penalties herein provided, the filing fees paid to the County Clerk of Lane County, Oregon, and advertising costs, which may be incurred when same become delinquent as set forth in this subchapter, shall be and, until paid, remain a lien from the date of its recording with the County Clerk of Lane County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the commercial establishment of an operator within the County and may be foreclosed on and sold as may be necessary to discharge said lien as recorded with the County Clerk of Lane County, Oregon. Notice of lien may be issued by the County Treasurer or their deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded with the County Clerk of Lane County, Oregon and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the County Treasurer may be sold by the Department seizing the same at public auction after ten (10) days' notice that shall mean one (1) publication in a newspaper of general circulation published within the County.

Any lien for taxes as shown on the records of the proper County official shall, upon the payment of all taxes, penalties, and interest thereon, be released by the County Treasurer when the full amount determined to be due has been paid to the County and the operator or person making such payment shall receive a receipt therefore 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 lien is satisfied.

(Ordinance 5-83, 7.15.83; Ordinance 22-7, 10.27.22)

4.010.050 - Refunds.

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 County Treasurer under this subchapter, 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 County Treasurer within three (3) years from the date of payment. The claim shall be made on forms provided by the County Treasurer. If the claim is approved by the County Treasurer, 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 to such operator, their administrators, executors or assignees. All refunds shall be charged to the dedicated funds set forth in LC 4.010.055.

(Ordinance 5-83, 7.15.83; Ordinance 22-7, 10.27.22)

4.010.055 - Use of Tax by County.

Unless otherwise directed by the Board through the budget process, after payment of appropriate administrative expense, the taxes collected under this subchapter shall go into the County general fund, except that the portion of taxes attributable to gasoline sales shall be subject to the limitations on use prescribed by the Constitution and laws of Oregon.

(Ordinance 5-95, 4.28.95; Ordinance 8-95, 6.2.95; Ordinance 9-97, 7.11.97; Ordinance 3-00, 6.10.00; Ordinance 5-07, 6.29.07; Ordinance 22-7, 10.27.22)

4.010.060 - Exemption.

The tax imposed by this subchapter shall not be applicable to:

- A. A rental fee that Oregon or federal law exempts from the tax.
- B. A travel trailer, camper or motor home, as defined in ORS 366.512, whose registration fee is allocated to counties pursuant to ORS 390.134(4).
- C. Up to one dollar and twenty-five cents (\$1.25) of any optional charge agreed to by the customer to be used for a carbon dioxide offset program operated by an entity other than the commercial establishment renting the motor vehicle. The optional charge must be separately stated in the rental agreement, and fully transmitted to the carbon dioxide offset entity.

(Ordinance 8-95, 6.2.95; Ordinance 3-00, 6.10.00; Ordinance 3-08, 4.11.08; Ordinance 22-7, 10.27.22)

4.010.065 - Registration Required Form and Contents; Execution, Certification of Authority.

Every person engaging or about to engage in business as an operator of a commercial establishment transacting business in Lane County shall register with the County Treasurer on a form provided. Persons operating commercial establishments at the time this subchapter is adopted must register not later than thirty (30) calendar days after the effective date of this subchapter. Persons starting commercial establishments after this subchapter is adopted must register within fifteen (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 tax regardless of registration. Registration shall set forth the name under which an operator transacts or intends to transact business, the location of the place or places of business and such other information to facilitate the collection of the tax as the County Treasurer may require. The registration shall be signed by the operator. The County Treasurer shall, within ten (10) days after registration, issue without charge a certificate of authority to each registrant to collect the tax, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the County Treasurer 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 persons seeking to do business therein. Said certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the commercial establishment;
- C. The date upon which the certificate was issued;
- D. "This Car Rental Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Lane County Car Rental Tax by registration with the County Treasurer for the purpose of collecting the car rental tax imposed by Lane County and remitting said

tax to the County Treasurer. 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 commercial establishment without strictly complying with all local applicable laws. This certificate does not constitute a permit."

(Ordinance 5-83, 7.15.83; Ordinance 2-87, 7.8.87; Ordinance 22-7, 10.27.22)

4.010.070- County Treasurer Rules.

The County Treasurer is hereby authorized to establish such rules and procedures for the implementation and enforcement of this subchapter, consistent with its provisions, as the County Treasurer considers necessary and appropriate.

(Ordinance 5-83, 7.15.83; Ordinance 22-7, 10.27.22)

4.010.075 - Appeals to County Treasurer.

Any person aggrieved by any decision of the County Treasurer may appeal to the County Administrator by filing a notice of appeal with the County Treasurer within ten (10) days of the serving or the mailing of the notice of the decision given by the County Treasurer. The County Treasurer shall transmit said notice of appeal, together with the file of said appealed matter to the County Administrator who shall fix a time and place for hearing such appeal from the decision of the County Treasurer. The County Administrator shall give the appellant not less than ten (10) days written notice of the time and place of hearing of said appealed matter.

(Ordinance 5-83, 7.15.83)

4.010.080 - Operative Date.

The tax imposed by this subchapter shall apply to all rental fees collected on or after July 15, 1983. If a general sales tax is enacted for the State of Oregon, the Board of County Commissioners will review at that time the percentage of the tax and the continuance of the tax.

(Ordinance 5-83, 7.15.83; Ordinance 3-84, 3.23.84; Ordinance 22-7, 10.27.22)

4.015 – METROPOLITAN WASTEWATER MANAGEMENT COMMISSION IN LIEU OF BOND RETIREMENT FEE

4.015.005 - Title.

This subchapter may be referred to as the Metropolitan Wastewater Management Commission (MWMC) In Lieu Of Bond Retirement Fee.

(Ordinance 8-92, 9.12.92)

4.015.010 - Definitions.

For the purposes of this Chapter, the following words and phrases shall mean:

Lane Code

“Lane County Metropolitan Wastewater Service District (LCMWSD)” means the ORS Chapter 451 County Service District formed on March 15, 1978, to assist in the construction, operation and maintenance of Regional Sewerage facilities for the Eugene-Springfield Metropolitan Area.

“Metropolitan Wastewater Management Commission (MWWMC)” means the intergovernmental agency formed on February 9, 1977, by Eugene, Springfield and Lane County, which by the terms of a lease agreement with the LCMWSD, executed March 15, 1978, is obligated to construct, operate and maintain the regional sewerage facilities.

“Regional sewerage facilities” means the sewerage facilities necessary to provide for the wastewater treatment and disposal needs of Eugene-Springfield Metropolitan Area.

“Tax rate” means the consolidated rate as calculated pursuant to ORS 308.221 (1991 ed.), which is applied to properties within the LCMWSD for purpose of retirement of LCMWSD bonds.

(Ordinance 8-92, 9.12.92)

4.015.015 - Policy.

Owners of real property within the boundary of the LCMWSD currently pay a bond retirement tax on the \$29.5 million bonded indebtedness authorized by a vote of District on May 23, 1978. The lease agreement between the LCMWSD and the MWWMC provides that when service is provided outside the District, the MWWMC is to develop a charge system to insure receipt of an equitable payment in lieu of bond retirement taxes. In 1991, sewer hookups began occurring outside the District boundaries. In 1992, the MWWMC requested Lane County establish an In Lieu of Bond Retirement Fee. The purpose of this fee is to impose an equitable payment in lieu of the bond retirement taxes on property outside the District which receives service from the regional sewerage facilities.

(Ordinance 8-92, 9.12.92)

4.015.020 - In Lieu of Bond Retirement Fee.

There is hereby imposed annually on each taxable property outside the District boundaries which is served by the regional sewerage facilities on July 1 of each year, a fee equal to the assessed value of the property multiplied by the tax rate applied to the property within the District for retirement of the LCMWSD bonds described in LC 4.015.015.

(Ordinance 8-92, 9.12.92)

4.015.025 - Collection.

The Lane County Department of Assessment and Taxation shall collect the fee pursuant to ORS 311.255 (1991 ed.). The Department is delegated authority to adopt rules as necessary to collect the fee. The authority for collection includes the power to foreclose the properties for nonpayment pursuant to ORS Chapter 312 (1991 ed.).

(Ordinance 8-92, 9.12.92)

4.015.030 - Use of Proceeds.

The fees collected under this ordinance by the Lane County Department of Assessment and Taxation shall be transmitted per ORS 311.390 (1991 ed.) to the LCMWSD which shall use the funds exclusively to retire the bonds described in LC 4.015.015.

(Ordinance 8-92, 9.12.92)

4.015.035 - List of Property Subject to Fee.

By July 15 of each year, the MWMC shall provide to the Lane County Department of Assessment and Taxation a list of all properties outside of the LCMWSD, which are served by the regional sewerage facilities on July 1 of the year. For collections arising in the tax year 1992-1993, the list must be provided by September 18, 1992.

(Ordinance 8-92, 9.12.92)

4.015.040 - Classification and Notice.

The fees collected under this ordinance are hereby classified as a fee not subject to the limits of section 11b, Article XI of the Oregon Constitution and the County Assessor is hereby directed to publish notice of this classification as required by ORS 305.583(8).

(Ordinance 8-92, 9.12.92)

4.015.045 - Termination of Fee.

At such time that the bonded indebtedness referred to in LC 4.015.015 is paid off, this fee shall terminate.

(Ordinance 8-92, 9.12.92)

4.020 – LANE COUNTY REAL PROPERTY TAX EXEMPTION FOR THE SURVIVING SPOUSES OF CERTAIN EMERGENCY SERVICE PERSONNEL

4.020.005 - Title.

This subchapter is the Lane County Real Property Tax Exemptions for the Surviving Spouses of Certain Emergency Service Personnel.

(Ordinance 16-06, 10.27.16)

4.020.010 - Definitions.

“Fire service professional” means the meaning given that term in ORS 181A.355 [Or. Laws Ch. 56] (2016)

“Homestead” means the owner-occupied principal dwelling, either real or personal property, owned by a surviving spouse and the tax lot upon which the dwelling is located.

“Police officer” means the meaning given that term in ORS 181A.355 [Or. Laws Ch. 56] (2016)

“Reserve officer” means the meaning given that term in ORS 181A.355 [Or. Laws Ch. 56] (2016)

“Surviving spouse” means the spouse of a fire service professional, police officer or reserve officer killed in the line of duty who has not remarried after the death of the fire service professional, police officer, or reserve officer.

(Ordinance 16-06, 10.27.16)

4.020.015 - Policy.

As authorized by Senate Bill 1513 (2016), Lane County hereby provides that up to Two Hundred Fifty-Thousand Dollars (\$250,000) of assessed value of the homestead owned by a surviving spouse and the tax lot upon which the dwelling is located will be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the homestead and the tax lot upon which the dwelling is located. This exemption applies solely to the period preceding the date of the first (1st) remarriage of the surviving spouse after the death of the fire service professional, police officer, or reserve officer and ends on the date of the remarriage.

(Ordinance 16-06, 10.27.16)

4.020.020 - Application.

The application process for this exemption is as follows.

- A. A surviving spouse seeking an exemption under this code must file an application with the county assessor on or before April 1 preceding the property tax year for which the exemption is sought.
- B. If the homestead designated in the claim for exemption is acquired after March 1 and before July 1, the claim for that year must be filed within thirty (30) days after the date of acquisition.
- C. Notwithstanding LC 4.020.020A and LC 4.020.020B, a claim may be filed for the current tax year:
 1. On or before December 31 of the tax year, if the claim is accompanied by a late filing fee in an amount equal to the greater of Two Hundred Dollars (\$200) or one-tenth (1/10th) of one percent (1%) of the real market value as of the most recent assessment date of the homestead to which the claim pertains.
 2. On or before April 1 of the tax year, if the claim is accompanied by a late filing fee of Two Hundred Dollars (\$200) and the claimant is the first-time filer, as defined in ORS 307.161 [Or. Laws Ch. 56] (2016), or demonstrates good and sufficient cause, as defined in ORS 307.162 [Or. Laws Ch. 56] (2016), for failing to file a timely claim.
- D. An application for exemption granted pursuant to this section must:
 1. Be made on a form prescribed by the Department of Revenue;
 2. Designate the property for which the exemption is claimed and be accompanied by documentation showing the surviving spouse’s ownership of the homestead;
 3. Include a statement setting forth the basis for eligibility for the exemption;
 4. Be accompanied by a document that:
 - a. Is issued by the fire service agency or law enforcement unit that employed or utilized the fire service professional, police officer, or reserve officer at the time of death; and

- b. Certifies that the fire service professional, police officer or reserve officer was killed in the line of duty; and
 - 5. Include a written statement signed by the surviving spouse affirming that all information contained in the application is true.
- E. A timely application will be approved if all requirements for the exemption are met.
- (Ordinance 16-06, 10.27.16)

4.025 – DIFFERENTIAL TAXES

4.025.005 - Definitions.

In addition to the general definitions included in LC 1.005.010, the following definitions apply:

“Incorporated Cities” means the area encompassed by the cities of Coburg, Cottage Grove, Creswell, Dunes City, Eugene, Florence, Junction City, Lowell, Oakridge, Springfield, Veneta, Westfir and any other city incorporated pursuant to ORS Chapter 221.

“Special District” means the area encompassed by any district, as defined in ORS 198.010 through ORS 198.955, and duly organized under state law.

(Ordinance 9-95, Effective 11.3.95; 1-06, 1.1.07)

4.025.010 - Geographic Tax Classification.

The Board may, upon making the findings required by LC 4.025.015, adopt a measure or refer a measure to the electors which provides a different tax burden on one class of taxpayers than is imposed upon another class of taxpayers. Any class of taxpayers so determined by the Board shall be identified on a geographical basis, and may include distinctions, as substantiated by the findings, among incorporated cities, special districts, and areas outside the boundaries of cities or districts.

(Ordinance 9-95, 11.3.95; Ordinance 1-06, 1.1.07)

4.025.015 - Required Findings.

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

- A. Differences in services to be provided in different geographic areas must be real and substantial.
- B. Geographic boundaries shall be drawn so that services provided within designated areas are qualitatively different from services provided within other geographical areas.
- C. Services provided within the different geographical areas must be unique.
- D. Any differences in tax burdens shall be based upon the actual costs of providing services and administration.

(Ordinance 9-95, 11.3.95; Ordinance 1-06, 1.1.07)

4.030 – PARKS AND RECREATION SYSTEM DEVELOPMENT CHARGE

4.030.005 - Scope and Purposes.

- A. New residential development within unincorporated Lane County contributes to the need for capacity increases and upgrades to existing capital improvements for parks and recreation facilities and, therefore, that new development should contribute to an equitable share of the funding for such capital improvements. This Parks and Recreation System Development Charge will fund a portion of the needed capacity increases for parks and recreation facilities and will reimburse the County for a portion of the cost of excess capacity facilities available to serve new development as identified in the Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study dated September 4, 2001.
- B. The funding provided by LC 4.030.005 through LC 4.030.075 constitutes a mandatory collection method based upon the guidelines set forth in ORS 223.297 through ORS 223.314 to assure the construction of capacity increasing improvements to parks and recreation facilities as contemplated in the Parks and Recreation Capital Improvement Plan (CIP) as adopted in the SDC Methodology Report or amended by the Lane County Board of Commissioners by Order. The Parks and Recreation System Development Charge is intended only to be a mechanism for financing needed capacity-increasing parks and recreation facilities associated with new residential development and does not represent a means to fund maintenance or operation of existing facilities.
- C. The system development charge imposed by LC 4.030.005 through LC 4.030.075 is separate from and in addition to any applicable tax, assessment, charge, fee in lieu of assessment, or fee otherwise provided by law or the cost of complying with requirements or conditions imposed upon a land use development. A system development charge is to be considered in the nature of a charge for service rendered or to be rendered, or a charge for facilities provided or to be provided, and contemplates a development receipt of services or use of facilities based on the nature of that development.
- D. The SDC imposed by this chapter is not tax on property or on a property owner as a direct consequence of ownership of property within the meaning of Section 11b, Article XI of the Oregon Constitution or legislation implementing that section. This chapter does not shift, transfer, or convert a government product or service, wholly or partially paid for by ad valorem property taxes, to be paid for by a fee, assessment or other charge, within the meaning of Section 11g, Article XI of the Oregon Constitution.
- E. The County hereby adopts the report entitled Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study (dated September 4, 2001), and incorporates herein by this reference the assumptions, conclusions and findings in the report which refer to the determination of anticipated costs of capital improvements required to accommodate growth, the costs of excess capacity capital improvements available to serve new development, and the rates for the Parks and Recreation System Development Charge (SDC) necessary to fund these capital improvements. This report is hereinafter referred to as "SDC Methodology Report." The Board of County Commissioners may from time to time amend or adopt a new SDC Methodology Report by Order.

(Ordinance 1-02, 3.13.02)

4.030.010 - Definitions.

In addition to the general definitions in LC 1.005.010, the following definitions shall apply to LC 4.030.005 through LC 4.030.075 unless the context requires otherwise:

Lane Code

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

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

“Alternative System Development Charge” means an SDC established pursuant to LC 4.030.035.

“Applicant” means the person who applies for a building permit.

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

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

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

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

“Construction Cost Index” means the Engineering News Record (Seattle) Construction Cost Index.

“County” means Lane County, Oregon.

“County Administrator” means that person appointed by Board of County Commissioners to the position of County Administrator.

“Credit” means the amount by which an applicant may be able to reduce the SDC fee as provided in LC 4.030.030.

“Development” means a building or other land construction, or making a physical change in the use of a structure or land, in a manner which increases the usage of parks and recreation capital improvements or which may contribute to the need for additional or enlarged parks and recreation capital facilities.

“Duplex” means two (2) attached single-family dwelling units on a single lot.

“Dwelling Unit” means a building or a portion of a building consisting of one (1) or more rooms which include sleeping, cooking, and plumbing facilities and are arranged and designed as permanent living quarters for one (1) family or household.

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

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

“Manufactured Housing Park” means any place where four (4) or more manufactured housing dwelling units are located within five hundred (500) feet of one another on a lot, tract or parcel of land under the same ownership, the primary purpose of which is to rent or lease space or keep space for rent or lease to any person for a charge or fee paid or to be paid for the rental or lease or use of facilities or to

offer space free in connection with securing the trade or patronage of such person. Manufactured housing park does not include a lot or lots located within a subdivision being rented or leased for occupancy by no more than one (1) manufactured housing dwelling unit per lot.

“Multi-Family Housing” means three (3) or more attached dwelling units located on a single lot.

“New development” means development for which a building permit is required.

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

“Permit” means a building permit.

“Previous use” means the most intensive use conducted at a particular property within the past 18 months prior to the date of application for a building permit. Where the site was used simultaneously for several different uses (mixed use) then, for the purposes of the Parks and Recreation System Development Charge in LC 4.030.005 through LC 4.030.075, all of the specific use categories shall be considered. Where the previous use is composed of a primary use with one or more ancillary uses that support the primary use and are owned and operated in common, that primary use shall be deemed to be the sole use of the property for purposes of the Parks and Recreation System Development Charge in LC 4.030.005 through LC 4.030.075.

“Proposed use” means the use proposed by the Applicant for the new development. Where the Applicant proposes several different uses (mixed use) for the new development then, for purposes of the Parks and Recreation System Development Charge in LC 4.030.005 through LC 4.030.075, all of the specific use categories shall be considered. Where the proposed use is composed of a primary use with one or more ancillary uses that support the primary proposed use and are owned and operated in common, that primary use shall be deemed to be the sole proposed use of the property for purposes of the Parks and Recreation System Development Charge in LC 4.030.005 through LC 4.030.075.

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

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

“Remodel” or “remodeling” means to alter, expand or replace an existing structure.

“Single-family dwelling unit” means one (1) detached dwelling unit, or one-half (½) of a duplex, or one (1) row house; constructed on-site, and located on a single lot.

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

(Ordinance 1-02, 3.13.02)

4.030.015 - Rules of Construction.

For the purposes of administration and enforcement of LC 4.030.005 through LC 4.030.075, unless otherwise stated, the following rules of construction shall apply:

- A. In case of any difference of meaning or implication between the text of LC 4.030.005 through LC 4.030.075 and any caption, illustration, summary table, or illustrative table, the text shall control.

Lane Code

- B. The word "shall" is always mandatory and not discretionary; the word "may" is permissive.
- C. Words used in the present tense shall include the future; words used in the singular number shall include the plural and the plural the singular, unless the context clearly indicates the contrary.
- D. The phrase "used for" includes "arranged for," "designed for," "maintained for," or "occupied for."
- E. Where a regulation involves two (2) or more connected items, conditions, provisions, or events:
 - 1. "And" indicates that all the connected terms, conditions, provisions or events shall apply;
 - 2. "Or" indicates that the connected items, conditions, or provisions or events may apply singly or in any combination.
- F. The word "includes" shall not limit a term to the specific example, but is intended to extend its meaning to all other instances or circumstances of like kind or character.

(Ordinance 1-02, 3.13.02)

4.030.020 - Application.

The Parks and Recreation System Development Charge in LC 4.030.005 through LC 4.030.075 applies to all new residential development and to the change in use, alteration, expansion or replacement of a dwelling unit if such change in use, alteration, expansion or replacement results in an increase in the number of dwelling units compared to the previous use of the development in unincorporated Lane County. The amount of the Parks and Recreation SDC shall be calculated according to LC 4.030.020, with rates as outlined in the Lane County Parks and Recreation System Development Charges Methodology Report and Rate Study (dated September 4, 2001).

- A. Except as otherwise provided in LC 4.030.005 through LC 4.030.075, a Parks and Recreation SDC shall be imposed upon all new development with new dwelling units for which an application for a building permit is filed after April 14, 2002.
- B. Except as otherwise provided in LC 4.030.005 through LC 4.030.075, manufactured housing shall be charged the full SDC rate.
- C. Except as otherwise provided in LC 4.030.005 through LC 4.030.075, accessory dwelling units shall be charged at one-half ($\frac{1}{2}$) the single family housing SDC rate.
- D. The applicant shall at the time of application provide the Administrator with the information requested on an SDC application form regarding the previous and proposed use(s) of the new development, including a description of each of the previous and proposed uses for the property for which the building permit is being sought, with sufficient detail to enable the County or its designee to calculate the number of dwelling units for the entire property under the previous use and for the proposed use(s) of the new development. For residential uses, the applicant shall indicate number of residential dwelling units, including type (i.e., single family, multi-family, etc.) for the previous and proposed use(s) of the new development.
- E. Except as otherwise provided in LC 4.030.005 through LC 4.030.075, the amount of the SDC shall be determined by calculating the difference between the SDC amount that would have been imposed for the previous use(s) of the property and the SDC amount for the proposed use(s).

(Ordinance 1-02, 3.13.02)

4.030.025 - Partial and Full Exemptions.

The uses listed and described in LC 4.030.025A through LC 4.030.025B shall be exempt, either partially or fully, from payment of the Parks and Recreation SDC. Any applicant seeking an exemption under LC 4.030.025A through LC 4.030.025B shall specifically request that exemption no later than the time of application for the building permit. Where new development consists of only part of one or more of the uses described in LC 4.030.025A through LC 4.030.025B, only portion(s) of the development qualifying under LC 4.030.025A through LC 4.030.025B shall be exempt. The balance of the new development which does not qualify for any exemption under LC 4.030.025A through LC 4.030.025B shall be subject to the full SDC. Should the applicant dispute any decision by the County or its designee regarding an exemption request, the applicant must apply for an alternative exemption calculation under LC 4.030.035. The applicant has the burden of proving entitlement to any exemption so requested.

- A. New development which does not contain dwelling units is fully exempt.
- B. Temporary uses are fully exempt so long as the new development use or structure will be used for not more than one hundred eighty (180) days in a single calendar year.
- C. Temporary hardship mobile home placements meeting the requirements of Lane Code Chapter 16 are fully exempt.
- D. Alteration, remodeling, expansion or replacement of an existing dwelling unit where no additional dwelling units are created is fully exempt.
- E. New development of accessory buildings and structures which will not create additional dwelling units is fully exempt.

(Ordinance 1-02, 3.13.02)

4.030.030 - SDC Credits.

- A. The County shall grant a credit against the Parks and Recreation SDC, which is otherwise assessed for a new development, for any qualified public improvement(s) constructed or dedicated as part of that new development. The applicant bears the burden of evidence and persuasion in establishing entitlement to an SDC credit and to a particular value of an SDC credit.
- B. To obtain an SDC credit, the applicant must specifically request a credit prior to issuance of a building permit for the new development. In the request, the applicant must identify the improvement(s) for which credit is sought and explain how the improvement(s) meet the requirements for a qualified public improvement. The applicant shall also document, with credible evidence, the value of the improvement(s) for which credit is sought. If, in the Administrator's opinion, the improvement(s) is a qualified public improvement, and the Administrator concurs with the proposed value of the improvement(s), an SDC credit shall be granted. The value of the SDC credits under LC 4.030.030 shall be determined by the Administrator based on the cost of the qualified public improvement, or the value of land dedicated, as follows:
 - 1. For dedicated lands, the value shall be based upon a written appraisal of fair market value by a qualified, professional appraiser based upon comparable sales of similar property between unrelated parties in an arms-length transaction;
 - 2. For improvements yet to be constructed, value shall be based upon the anticipated cost of construction. Any such cost estimates shall be certified by a professional architect or engineer or based on a fixed price bid from a contractor ready and able to construct the improvement(s) for which SDC credit is sought. Immediate credits based on estimates will provide for a

subsequent adjustment based on actual costs: a refund to the applicant if actual costs are higher than estimated and an additional SDC to be paid by the applicant if actual costs are lower than estimated. All completed qualified public improvements shall be inspected before honoring any credits previously negotiated. Credits shall be limited to reasonable costs and shall be awarded only in conjunction with an application for a new development.

3. For improvements already constructed, value shall be based on the actual cost of construction as verified by receipts submitted by the applicant.
- C. The Administrator will respond to the applicant's request in writing within twenty-one (21) days of when the request is submitted. The Administrator shall provide a written explanation of the decision on the SDC credit request.
- D. If the applicant disputes the Administrator's decision with regard to an SDC credit request, including the amount of the credit, the applicant may seek an alternative SDC credit calculation under LC 4.030.035. Any request for an alternative SDC credit calculation must be filed with the Administrator in writing within ten (10) calendar days of the written decision on the initial credit request.
- E. Where the amount of an SDC credit approved by the Administrator under LC 4.030.030 exceeds the amount of the Parks and Recreation SDC assessed by the County upon a new development, the excess credit may be applied against parks and recreation SDC's that accrue in subsequent phases of the original development project. For purposes of this paragraph, "subsequent phases of the original development project" means additional new development that is approved as part of the same regulatory development approval or other portions of the same site that are explicitly defined in the application for SDC credits as subsequent phases of the original development project. The applicant must describe all subsequent phases at the time application is made for SDC credits and must document to the satisfaction of the SDC Administrator that the subsequent phases are integrally connected with the original development. Any excess credit must be used not later than ten (10) years from the date the credit is given.

(Ordinance 1-02, 3.13.02)

4.030.035 - Alternative Calculation for SDC Rate, Credit, or Exemption.

- A. Pursuant to LC 4.030.035, an applicant may request an alternative SDC rate calculation, alternative SDC credit determination, or alternative SDC exemption, but only under the following circumstances:
 1. The applicant believes that the number of persons per dwelling unit resulting from the new development is, or will be, less than the number of persons per dwelling unit established in the SDC Methodology Report, and for that reason, the applicant's SDC should be lower than that calculated by the County.
 2. The applicant believes that the assumptions used to develop the SDC rates in the SDC Methodology Report or subsequent adjustments are not appropriate for the new development, and for that reason, the applicant's SDC should be lower than that calculated by the County.
 3. The applicant believes the County improperly excluded from consideration a qualified public improvement that would qualify for credit under LC 4.030.030, or the County accepted for credit a qualified public improvement, but undervalued that improvement and therefore undervalued the credit.
 4. The applicant believes the County improperly rejected a request for an exemption under LC 4.030.025 for which the applicant believes it is eligible.

B. Alternative SDC Rate Request.

1. If an applicant believes that the assumptions for the class of structures that includes the new development are not appropriate for the new development, the applicant must request an alternative SDC rate calculation no later than the time of issuance of a building permit for the new development.
2. In support of the alternative SDC rate request, the applicant must provide complete and detailed documentation, including verifiable dwelling occupancy or other appropriate data, analyzed and certified by a suitable and competent professional. The applicant's supporting documentation must rely upon generally accepted sampling methods, sources of information, cost analysis, demographics, growth projections, and techniques of analysis as a means of supporting the proposed alternative SDC rate. The proposed alternative SDC rate calculation shall include an explanation with particularity why the rate established in the SDC Methodology Report or subsequent adjustments does not accurately reflect the new development's impact on the County's capital improvements.
3. The Administrator shall apply the alternative SDC rate if, in the Administrator's opinion, the following are found:
 - a. The evidence and assumptions underlying the alternative SDC rate are reasonable, correct and credible and were gathered and analyzed in compliance with generally accepted principles and methodologies consistent with LC 4.030.035B, and
 - b. The calculation of the proposed alternative SDC rate was accomplished by a generally accepted methodology, and
 - c. The proposed alternative SDC rate better or more realistically reflects the actual impact of the new development than the rate set forth in the SDC Methodology Report or subsequent adjustments.
4. If, in the Administrator's opinion, all of the above criteria are not met, the Administrator shall provide to the applicant (by certified mail, return receipt requested) a written decision explaining the basis for rejecting the proposed alternative Parks and Recreation SDC rate.

C. Alternative SDC credit request.

1. If an applicant has requested an SDC credit pursuant to LC 4.030.030 and that request has been denied by the County, the applicant may request an alternative SDC credit calculation no later than the time of issuance of a building permit for the new development.
2. In support of the alternative SDC credit request, the applicant must provide complete and detailed documentation, including appraisals, cost analysis or other estimates of value, analyzed and certified to by an appropriate professional, for the improvements for which the applicant is seeking credit. The applicant's supporting documentation must rely upon generally accepted sources of information, cost analysis, and techniques of analysis as a means of supporting the proposed alternative SDC credit.
3. The Administrator shall apply the alternative SDC credit if, in the Administrator's opinion, the following are found:
 - a. The improvement(s) for which the SDC credit is sought are qualified public improvement(s), and
 - b. The evidence and assumptions underlying the applicant's alternative SDC credit request are reasonable, correct, and credible and were gathered and analyzed by an appropriate

competent professional in compliance with generally accepted principles and methodologies, and

- c. The proposed alternative SDC credit is based on realistic, credible valuation or benefit analysis.
 4. If, in the Administrator's opinion, any one or more of the above criteria is not met, the Administrator shall deny the request and provide to the applicant (by certified mail, return receipt requested) a written decision explaining the basis for rejecting the proposed alternative Parks and Recreation SDC credit proposal.
- D. Alternative SDC Exemption Request.
1. If an applicant has requested a full or partial exemption under LC 4.030.025 and that request has been denied, the applicant may request an alternative SDC exemption no later than the time of issuance of a building permit for the new development.
 2. In support of the alternative SDC exemption request, the applicant must provide complete and detailed documentation demonstrating that the applicant is entitled to one of the exemptions described in LC 4.030.025.
 3. The Administrator shall grant the exemption if, in the Administrator's opinion, the applicant has demonstrated with credible, relevant evidence that it meets the pertinent criteria in LC 4.030.025.
 4. Within twenty-one (21) days of the applicant's submission of the request, the Administrator shall provide a written decision explaining the basis for rejecting or accepting the request.

(Ordinance 1-02, 3.13.02)

4.030.040 - Application.

The Parks and Recreation SDC required to be paid by LC 4.030.005 through LC 4.030.075 is due upon issuance of the building permit for new development.

(Ordinance 1-02, 3.13.02)

4.030.045 - Refunds.

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

(Ordinance 1-02, 3.13.02)

4.030.050 - Dedicated Accounts and Appropriate Use of Accounts.

- A. There is created a separate, dedicated account entitled the Parks and Recreation Improvement Fee SDC Account. All monies derived from the Parks and Recreation Improvement Fee SDC shall be placed in the Parks and Recreation Improvement Fee SDC Account and shall be used solely for the purpose of providing capacity-increasing capital improvements as identified in the adopted Parks

Lane Code

and Recreation CIP as it currently exists or as hereinafter amended, and eligible administrative costs. In this regard, these SDC revenues may be used for purposes which may include:

1. Design and construction plan preparation as well as long-range parks planning;
 2. Permitting;
 3. Land and materials acquisition, including any costs of acquisition or condemnation;
 4. Construction of parks and recreation capital improvements;
 5. Design and construction of new drainage facilities required by the construction of parks and recreation capital improvements and structures;
 6. Relocating utilities required by the construction of improvements;
 7. Landscaping;
 8. Construction management and inspection;
 9. Surveying, soils and material testing;
 10. Acquisition of capital equipment that is an intrinsic part of a facility;
 11. Demolition that is part of the construction of any of the improvements on this list;
 12. Payment of principal and interest, necessary reserves and costs of issuance under any bonds or other indebtedness issued by the County to provide money to construct or acquire parks and recreation facilities;
 13. Direct costs of complying with the provisions of ORS 223.297 through ORS 223.314, including the consulting, legal, and administrative costs required for developing and updating the system development charge methodologies and capital improvement program; and the costs of collecting and accounting for system development charge expenditures.
- B. Money on deposit in the Parks and Recreation SDC accounts shall not be used for:
1. Any expenditure that would be classified as a maintenance or repair expense; or
 2. Costs associated with the construction of administrative office facilities that are more than an incidental part of other capital improvements; or
 3. Costs associated with acquisition or maintenance of rolling stock.
- C. The County may prioritize SDC-funded projects and may spend SDC revenue for eligible projects anywhere in Lane County.

(Ordinance 1-02, 3.13.02)

4.030.055 - Challenges and Appeals.

- A. Any person may challenge the expenditure of SDC revenues by filing a challenge to the expenditure with the Administrator within two (2) years after the date of the disputed SDC revenue expenditure. The fee for filing such a challenge shall be One Hundred Dollars (\$100).
- B. Except where a different time for an Administrator's decision is provided in LC 4.030.005 through LC 4.030.075, all Administrator decisions shall be in writing and shall be delivered to the applicant within twenty-one (21) days of an application or other applicant request for an Administrator determination.

Delivery shall be deemed complete upon the earlier of actual delivery to the applicant or upon deposit by the Administrator by certified mail, addressed to the address for notice applicant has designated in the application. Any person may appeal to the Board of County Commissioners any decision of the Administrator made pursuant to LC 4.030.005 through LC 4.030.075 by filing a written request with the Administrator within fourteen (14) days after the delivery of the Administrator's written decision to the applicant. The fee for appealing a decision to the Board of County Commissioners shall be Two Hundred Fifty Dollars (\$250). The appeal to be filed with the Board of County Commissioners should contain the following information:

1. The name and address of the applicant;
 2. The legal description of the property in question;
 3. If issued, the date the building permit was issued;
 4. A brief description of the nature of the development being undertaken pursuant to the building permit;
 5. If paid, the date the system development charges were paid; and
 6. A statement of the reasons why the applicant is appealing a decision.
- C. Upon receipt of such request, the County shall schedule a hearing before the Board of County Commissioners at a regularly scheduled meeting or a special meeting called for the purpose of conducting the hearing and shall provide the applicant written notice of the time and place of the hearing. Such hearing shall be held within sixty (60) days of the date the appeal was filed.
- D. The Board of County Commissioners shall conduct a hearing in a manner designed to obtain all information and evidence relevant to the requested hearing. Formal rules of civil procedure and evidence shall not be applicable; however, the hearing shall be conducted in a fair and impartial manner with each party having an opportunity to be heard and to present information and evidence.
- E. Any applicant who appeals a decision pursuant to LC 4.030.055 and desires the immediate issuance of a building permit shall pay prior to or at the time the request for hearing is filed the applicable system development charges pursuant to LC 4.030.020. Said payment shall be deemed paid under protest and shall not be construed as a waiver of any review rights.
- F. An applicant may appeal a decision under LC 4.030.055 without paying the applicable system development charges, but no building permit shall be issued until such system development charges are paid in the amount initially calculated or the amount approved upon completion of the review provided in LC 4.030.055.
- G. The Board of County Commissioners shall decide an appeal within ninety (90) days of the date of the appeal to the Board of County Commissioners.

(Ordinance 1-02, 3.13.02)

4.030.060 - County Review SDC.

- A. No later than every five (5) years, the County shall undertake a review to determine that sufficient money will be available to fund growth-required Parks and Recreation needs, and to determine whether the adopted SDC rates keep pace with costs.
- B. In the event that during the review referred to in LC 4.030.060A, it is determined that an adjustment to the SDC is necessary for sufficient funding of the Parks and Recreation improvements addressed

in the SDC Methodology Report or subsequent adjustments, the Board of County Commissioners may propose and adopt appropriately adjusted SDC rates by order.

- C. The Board of County Commissioners may from time to time amend or adopt a new SDC methodology by order.

(Ordinance 1-02, 3.13.02)

4.030.065 - Time Limit on Expenditure of SDC's.

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

(Ordinance 1-02, 3.13.02)

4.030.070 - Implementing Regulations; Amendments.

The County Administrator may adopt regulations as necessary to implement the provisions of LC 4.030.005 through LC 4.030.075.

(Ordinance 1-02, 3.13.02)

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

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

(Ordinance 1-02, 3.13.02)

4.035 – LANE COUNTY RECREATIONAL MARIJUANA TAX

4.035.005 - Title.

This subchapter may be referred to as the Lane County Recreational Marijuana Tax.

(Ordinance 16-04, 11.25.16; Ordinance 17-04, 8.31.17)

4.035.010 - Definitions.

“Consumer” means a person who purchases, acquires, owns, holds, or uses marijuana items other than for the purpose of resale.

“Marijuana item” means marijuana, cannabinoid products, cannabinoid concentrates, and cannabinoid extracts as defined in Oregon state law.

“Marijuana retailer” means a person licensed by the Oregon Liquor Control Commission to sell marijuana items to a consumer in this state.

“Person” means any natural person, business, corporation, association, club, firm, partnership, limited liability company, trust, organization, or any group or combination acting as a unit and joint stock company.

“Retail sale price” means the price paid for a marijuana item, excluding tax, to a marijuana retailer by or on behalf of a consumer of the marijuana item.

(Ordinance 16-04, 11.25.16; Ordinance 17-04, 8.31.17)

4.035.015 - Policy.

The County hereby imposes a tax of three percent (3%) on the retail sale price of marijuana items sold to a consumer by a marijuana retailer licensed to operate in unincorporated Lane County.

(Ordinance 16-04, 11.25.16; Ordinance 17-04, 8.31.17)

4.035.020 - Collection and Distribution.

The tax will be collected at the point of sale of a marijuana item by a marijuana retailer at the time at which the retail sale occurs and remitted by each marijuana retailer that engages in the retail sale of marijuana items.

The Lane County Treasurer or designee, which may include an official of the Oregon Department of Revenue, will collect the tax. Pursuant to the terms and conditions contained in the intergovernmental agreement entered into between the Department of Revenue and Lane County, the Oregon Department of Revenue is responsible for all aspects of the local marijuana tax administration, including, but not limited to adopting administrative rules and collecting the local tax, penalties and interest under applicable statutes. In the event of a conflict, the provisions of the intergovernmental agreement will govern.

The Department of Revenue has adopted rules addressing the requirements for paying taxes with currency and other matters related to the taxation of marijuana under Oregon state law.

The Lane County Treasurer will deposit all taxes, interest and penalties transferred from the Oregon Department of Revenue under this section for general governmental purposes as appropriated through the budget process.

(Ordinance 16-04, 11.25.16; Ordinance 17-04, 8.31.17)

4.035.025 - Interest and Penalty.

- A. Interest shall be added to the overall tax amount due at the same rate established under Oregon state law for each month, or fraction of a month, from the time the return to the Oregon Department of Revenue was originally required to be filed by the marijuana retailer to the time of payment.
- B. If a marijuana retailer fails to file a return with the Oregon Department of Revenue or pay the tax as required, a penalty shall be imposed upon the marijuana retailer in the same manner and amount provided under Oregon state law.
- C. Every penalty imposed, and any interest that accrues, becomes a part of the financial obligation required to be paid by the marijuana retailer and remitted to the Oregon Department of Revenue.
- D. Taxes, interest and penalties transferred to Lane County by the Oregon Department of Revenue will be distributed to the Lane County Treasurer.

- E. If at any time a marijuana retailer fails to remit any amount owed in taxes, interest or penalties, the Oregon Department of Revenue is authorized to enforce collection on behalf of the County of the owed amount in accordance with Oregon state law, any agreement between the Oregon Department of Revenue and Lane County under Oregon state law and any applicable administrative rules adopted by the Oregon Department of Revenue.

(Ordinance 16-04, 11.25.16; Ordinance 17-04, 8.31.17)

4.040 – LIMITATION ON GENERAL BOND ISSUANCES FOR THE LANE COUNTY COURTHOUSE REPLACEMENT PROJECT

4.040.005 - Title

This subchapter may be referred to as the Limitation on General Bond Issuances for the Lane County Courthouse Replacement Project.

(Ordinance 19-01, 3.14.19)

4.040.010 - Definitions

For purposes of this Chapter, the following words and phrases shall have the following definitions:

“County Treasurer” means a position within Lane County Government as defined in the Oregon Revised Statutes.

“Lane County Courthouse” means the facility which houses the operations of the Lane County Circuit Court.

“Lane County Courthouse Replacement Project” means the summation of efforts to replace the Lane County Courthouse, including land acquisition, scoping, design, construction, furnishings, equipment, occupancy, and other direct and indirect costs which will result in a new building in downtown Eugene that is expected to house the Lane County Circuit Court, Court-related State offices, the Lane County Sheriff’s Office, and the Office of the Lane County District Attorney.

“State Funds/Funding” means those funds dedicated to the Lane County Courthouse Replacement Project as the State’s contribution to that project, authorized by the passage of an Oregon law by the Oregon Legislature and implemented by the signature of the Governor of Oregon.

(Ordinance 19-01, 3.14.19)

4.040.015 - Policy

The purpose of this policy limiting the use of general obligation bonds for the Lane County Courthouse Replacement Project is intended to assure that local general obligation bonds are linked to the authorization of state funding for the same purpose by the State of Oregon. If Lane County voters approve the issuance of general obligation bonds to provide revenue dedicated to the Lane County Courthouse Replacement Project, the Lane County Treasurer is prohibited from issuing such bonds unless both the Oregon Legislature and the Oregon Governor approve State Funds.

(Ordinance 19-01, 3.14.19)

4.040.020 - Action Allowed

The County Treasurer may issue the local general obligation bonds for the Lane County Courthouse Replacement Project only if:

- A. The Oregon Legislature passes a measure authorizing additional requested state funding for the Lane County Courthouse Replacement Project; and,
- B. The Governor signs the bill authorizing state funding for the Lane County Courthouse Replacement Project; and,
- C. Lane County voters approve a ballot measure authorizing general obligation bonds for the Lane County Courthouse Replacement Project; and,
- D. The Lane County Board of Commissioners authorizes the sale of the general obligation bonds for the Lane County Courthouse Replacement Project approved by the voters.

(Ordinance 19-01, 3.14.19)

4.045 - PENALTY

4.045.005 - Penalties - Lane County Transient Room Tax.

- A. It is unlawful for any operator or other person so required by LC 4.005.100 to LC 4.005.190 to fail or refuse to register as required herein, or to furnish any return required to be made, or fail or refuse to furnish a supplemental return or other data required by the Tax Administrator or to render a false or fraudulent return. No person required to make, render, sign, or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by this subchapter.
- B. Any person willfully violating any of the provisions of LC 4.005.110, LC 4.005.115, LC 4.005.120, LC 4.005.130, LC 4.005.135, LC 4.005.145, LC 4.005.155, LC 4.005.170 and LC 4.005.175 shall be guilty of a misdemeanor and shall be punishable therefore by a fine of not more than Five Hundred Dollars (\$500) or by imprisonment in the County Jail for a period of not more than six (6) months or by both such fine and imprisonment.

(Ordinance 8-73, 9.14.73; Ordinance 19-77, 7.1.78; Ordinance 5-83, 7.15.83)

4.045.010 - Penalties - Lane County Car Rental Tax.

- A. It is unlawful for any operator or other person so required by LC 4.010.005 through LC 4.010.080 to fail or refuse to register as required herein, or to furnish any return required to be made or fail or refuse to furnish a supplemental return or other data required by the County Finance Officer or to render a false or fraudulent return. No person required to make, render, sign or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by this subchapter.
- B. Any person who willfully violates any provision of LC 4.010.005 through LC 4.010.080 or LC 4.045.010 shall, upon conviction, be subject to a fine of not more than Five Hundred Dollars (\$500), imprisonment in the County Jail for not more than six (6) months, or both.

(Ordinance 8-73, 9.14.73; Ordinance 5-83, 7.15.83)