

May 2, 2011
8:30 A.M.
Newport, Oregon

The Business License/Room Tax Review Task Force for the City of Newport met on the above date in Conference Room A of the Newport City Hall. In attendance were Rob Oberbillig, Art Moore, Lee Hardy, Mike Schulz, Patti Cauduro, Tracy Wiley, Mark McConnell, Loren Joling, Woody Ouderkirk, Katie McNeil, and Patricia Patrick-Joling.

Staff present was City Manager Voetberg and City Recorder Hawker.

TRANSIENT ROOM TAX ORDINANCE - DISCUSSION

A discussion ensued regarding no business license requirement prior to applying for a transient room tax registration. It was suggested that the license should be required prior to commencing business. It was noted that the application form does not refer to the business license requirement. It was suggested that the application form should request the type of rental, and that business licenses and transient room tax registrations should be cross checked with one another. Paragraph 6. Was added to read, "Operator may be required to demonstrate evidence of all applicable permits." A new paragraph C was added to read, "The certificate number must be displayed on all rental advertisements for properties with four or less individual units for rent. This includes ads appearing in newspapers, magazines, newsletters, flyers, internet sites, and other advertising mediums." The former paragraph C would be renumbered to D.

A discussion ensued regarding the placement of liens and/or the referral to collection of delinquent accounts. It was agreed to ask legal counsel about collections.

It was agreed to remove references to the "Room Tax Committee," as appeals would go to the City Council.

It was agreed to delete 3.05.115, and replace it with:

- A. The tax together with the interest and penalties provided, and the filing fees paid to the County Clerk and advertising costs which may be incurred when the same becomes delinquent shall be and, until paid, remain a lien from the date of the recording with the County Clerk, a notice of lien, which shall be superior to all subsequent recorded liens on all tangible personal property used in the transient lodging of an operator and may be foreclosed on and sold as may be necessary to discharge such lien, if the lien has been recorded. Notice of lien may be issued by the Tax Administrator, or designee, whenever the Operator is in default in the payment of such tax, interest, and penalty and shall be recorded, and a copy sent to the delinquent Operator. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the department seizing

the same at public auction after ten (10) days notice, which shall mean one publication in a newspaper of general circulation in the county.

- B. 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 Tax Administrator 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.

It was agreed to continue discussing the transient room tax ordinance at the next meeting beginning with 3.05.130, and at the conclusion of the ordinance discussion, hold a discussion on the current application forms.

Having no further business, the meeting adjourned at 9:37 A.M.