



City of Yamhill
A small taste of Oregon

Council Meeting Packet

March 11, 2026,
6:30 p.m.



FEMA

March 2, 2026

RE: Hazard Mitigation Grant Program
Approval of Project DR-4499-29
City of Yamhill
City of Yamhill 2.1 MG Finished Water Storage

The United States Department of Homeland Security’s Federal Emergency Management Agency (FEMA) Region 10 has approved and obligated funding for the City of Yamhill 2.1 MG Finished Water Storage project submitted under Hazard Mitigation Grant Program for DR-4499-OR. This project will seismically retrofit the City of Yamhill's water storage tank to current seismic codes (American National Standards Institute/American Water Works Association D115-20). Replacing the existing 0.5 MG tank with a seismically retrofitted 2.1 MG tank will mitigate the risk of flooding to adjacent properties during a seismic event, ensure the community has an increased storage of drinking water during hazard events, and ensure the community has an adequate volume of water available for fire protection. This project will mitigate risks associated with seismic, wildfire, and drought events for the approximately 1,500 people served by Yamhill Water.

Total Project Cost	Federal Share (90 percent)	Non-Federal Share (10 percent)	Subrecipient Management Costs
\$3,498,700.00	\$3,148,830.00	\$349,870.00	\$60,072.71

FEMA approved the project and obligated funds on March 4, 2026; obligation paperwork is enclosed. On August 4, 2029, the period of performance for DR-4499-OR ends. Please note that FEMA does not specify a subaward period of performance. Once the subrecipient notifies the state that a project is complete and the state performs the final site inspection, the subrecipient has 90 calendar days to provide all final reports to the recipient, and the recipient has 120 calendar days following the site inspection to submit all final reports for the federal award. Please note this project must comply with 2 C.F.R. § 200 reporting requirements at the time of closeout.

[REDACTED]

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FEMA reviewed this project per the National Environmental Policy Act, related laws, and Executive Orders on March 7, 2025. A copy of the Record of Environmental Consideration is enclosed. Project approval is subject to compliance with the following sets of conditions attached to or enclosed with this letter:

- Environmental conditions pertinent to this project (Please see the Record of Environmental Consideration for project specific conditions)
- Standard Hazard Mitigation Grant Program administrative provisions

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Percent of Budget
Revenue & Expenditures					
Revenue					
General Revenues					
4932	Business License	25.00	925.00	950.00	97.37%
4902	Cigarette Taxes	59.38	462.61	750.00	61.68%
4910	COPS Grant	7,736.00	7,736.00	0.00	0.00%
4915	Dog License Revenue	0.00	304.50	150.00	203.00%
4925	Franchise Fees	0.00	4,255.39	65,000.00	6.55%
4944	Grant - ODOT DUII	0.00	893.92	4,000.00	22.35%
4942	Grant - ODOT Seat Belt	0.00	4,865.65	5,000.00	97.31%
4943	Grant - ODOT Speed	0.00	2,125.00	5,000.00	42.50%
4945	Grant -ODOT Distracted Driving	0.00	2,249.80	5,000.00	45.00%
4952	Interest Income	1,347.14	12,386.03	0.00	0.00%
4962	Land Use Fees	0.00	0.00	1,000.00	0.00%
4903	Liquor Taxes	2,537.08	13,836.26	22,000.00	62.89%
4098	Marijuana Tax	0.00	956.94	1,700.00	56.29%
4913	Miscellaneous Income	212.92	5,892.73	3,500.00	168.36%
4928	Municipal Court Fees	1,693.08	10,884.80	30,000.00	36.28%
4924	Municipal Court Fines	2,586.25	21,996.62	45,000.00	48.88%
4941	Municipal Court Training Assmt	87.00	557.00	1,200.00	46.42%
4951	National Night Out	0.00	0.00	2,000.00	0.00%
4961	Park Fees	40.00	995.00	2,000.00	49.75%
4957	Park User Fees	0.00	0.00	12,936.00	0.00%
4948	Planning Grant	0.00	41,926.28	0.00	0.00%
4914	Police Misc. Income	160.00	4,132.15	10,000.00	41.32%
4922	Police Service Fee	3,133.97	27,249.03	33,540.00	81.24%
4950	Police SRO-Yamhill/Carlton SD	0.00	6,250.00	12,500.00	50.00%
4901	Previously Levied Taxes	395.56	8,034.49	10,000.00	80.34%
4900	Property Tax Revenue	1,636.45	440,518.41	430,000.00	102.45%
4904	State Revenue Sharing	3,916.13	10,181.93	15,000.00	67.88%
4923	Towing Fees	0.00	0.00	100.00	0.00%
4990	Transfer In - City Hall Rsv	0.00	16,207.00	16,207.00	100.00%
4982	Transfer In - Sewer Fund	0.00	25,000.00	25,000.00	100.00%
4981	Transfer In - Water Fund	0.00	75,000.00	75,000.00	100.00%
4985	Transfer In -Police Veh Resv	0.00	28,582.00	28,582.00	100.00%
4996	Transfer In Acer	0.00	19,801.00	19,801.00	100.00%
	General Revenues Totals	\$25,565.96	\$794,205.54	\$882,916.00	
	Revenue	\$25,565.96	\$794,205.54	\$882,916.00	
	Gross Profit	\$25,565.96	\$794,205.54	\$882,916.00	

Expenses

Administrative Dept

6124	Accounting Clerk	1,152.36	9,784.98	15,870.00	61.66%
6325	Ads & Printing	0.00	0.00	1,200.00	0.00%
6300	Attorney/Legal Fees	47.00	986.50	8,000.00	12.33%
6301	Audit Fees	0.00	8,283.34	9,200.00	90.04%
6412	Building Maintenance	0.00	298.95	2,000.00	14.95%
6335	Christmas Decorations	0.00	885.52	1,000.00	88.55%
6102	City Clerk	1,289.17	10,946.55	17,644.00	62.04%
6123	City Recorder	1,028.72	8,735.05	14,089.00	62.00%
6306	Contract Services	0.00	1,055.09	5,000.00	21.10%
6305	Dues, Travel, Training	57.81	3,443.03	5,000.00	68.86%

Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
6334	Emergency Services	0.00	0.00	1,000.00	0.00%
6309	Janitorial Services	0.00	0.00	1,500.00	0.00%
6202	Liability Insurance	0.00	11,793.11	12,000.00	98.28%
6252	Miscellaneous Expense	0.00	104.81	600.00	17.47%
6328	Office Supplies	50.67	1,217.86	2,000.00	60.89%
6200	Operations & Maint	645.20	9,453.39	8,000.00	118.17%
6120	Payroll Expense	3,729.92	30,232.28	35,702.00	84.68%
6329	Postage	0.00	207.30	500.00	41.46%
6795	Reserve for Contingencies	0.00	0.00	243.00	0.00%
6210	Utilities	1,234.80	8,613.32	12,735.00	67.64%
Administrative Dept Totals		\$9,235.65	\$106,041.08	\$153,283.00	
City Council					
6305	Dues, Travel, Training	0.00	1,255.63	1,500.00	83.71%
6252	Miscellaneous Expense	0.00	120.00	1,000.00	12.00%
6328	Office Supplies	0.00	0.00	100.00	0.00%
City Council Totals		\$0.00	\$1,375.63	\$2,600.00	
Municipal Court					
6250	Assessments	695.00	6,777.00	13,000.00	52.13%
6300	Attorney/Legal Fees	0.00	0.00	150.00	0.00%
6224	Bail Refunds	0.00	160.00	300.00	53.33%
6102	City Clerk	1,289.16	10,946.59	17,643.00	62.04%
6310	Court Interpreter	100.00	700.00	1,200.00	58.33%
6305	Dues, Travel, Training	0.00	1,398.26	2,100.00	66.58%
6311	Municipal Judge	250.00	1,750.00	3,000.00	58.33%
6328	Office Supplies	0.00	16.43	500.00	3.29%
6200	Operations & Maint	38.86	516.41	1,400.00	36.89%
6120	Payroll Expense	1,314.15	10,169.56	13,233.00	76.85%
Municipal Court Totals		\$3,687.17	\$32,434.25	\$52,526.00	
Park Dept					
6200	Operations & Maint	456.05	2,575.72	10,000.00	25.76%
6120	Payroll Expense	1,161.63	8,816.04	11,536.00	76.42%
6401	Trees	0.00	4,513.36	4,500.00	100.30%
6210	Utilities	336.98	1,375.55	1,500.00	91.70%
6109	Utility Worker I	517.38	4,393.03	7,126.00	61.65%
6108	Utility Worker II	616.56	5,105.23	8,256.00	61.84%
Park Dept Totals		\$3,088.60	\$26,778.93	\$42,918.00	
Planning Dept					
6124	Accounting Clerk	460.94	3,913.96	6,348.00	61.66%
6325	Ads & Printing	0.00	852.67	2,500.00	34.11%
6303	City Planner	1,102.50	5,625.00	14,000.00	40.18%
6123	City Recorder	447.26	3,797.85	6,126.00	62.00%
6306	Contract Services	0.00	524.04	10,000.00	5.24%
6328	Office Supplies	0.00	0.00	150.00	0.00%
6120	Payroll Expense	915.58	7,298.44	9,356.00	78.01%
Planning Dept Totals		\$2,926.28	\$22,011.96	\$48,480.00	
Police Dept					
6304	911 YCOM Dispatch	1,332.58	10,780.64	22,000.00	49.00%
6300	Attorney/Legal Fees	0.00	5,948.50	3,100.00	191.89%
6944	Central Square CAD	4,371.20	4,944.25	10,000.00	49.44%
6305	Dues, Travel, Training	0.00	3,211.09	4,500.00	71.36%
6221	Equipment/Maintenance	619.50	749.04	5,000.00	14.98%
6337	Fuel	701.13	4,935.94	13,400.00	36.84%

General Fund
Statement of Revenue and Expenditures

Account Number	Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget	
6333	Investigation Expenses	0.00	595.00	1,250.00	47.60%
6202	Liability Insurance	0.00	18,550.97	18,800.00	98.68%
6252	Miscellaneous Expense	0.00	340.00	650.00	52.31%
6253	Miscellaneous Grant Expenses	0.00	0.00	1,000.00	0.00%
6977	Mobile Data Computers	0.00	0.00	4,000.00	0.00%
6336	National Night Out Expense	0.00	1,426.51	2,000.00	71.33%
6117	ODOT Grant Payroll	2,693.93	5,718.93	18,500.00	30.91%
6328	Office Supplies	306.21	436.08	2,475.00	17.62%
6115	Overtime	0.00	13,424.98	10,000.00	134.25%
6120	Payroll Expense	12,665.55	84,226.22	200,000.00	42.11%
6254	Peer Support Expense	0.00	0.00	210.00	0.00%
6104	Police Chief	9,063.32	78,658.38	117,832.00	66.75%
6122	Police Corporal	0.00	18,830.49	83,075.00	22.67%
6331	Police Equipment	180.88	6,614.48	10,000.00	66.14%
6105	Police Officer	4,902.40	8,119.60	0.00	0.00%
6976	Police Radios	0.00	0.00	1,500.00	0.00%
6404	Policy & Procedure Manual	0.00	2,367.46	2,367.00	100.02%
6106	Reserve Officer	0.00	4,075.00	12,500.00	32.60%
6327	Resource Materials	0.00	0.00	1,150.00	0.00%
6330	Uniform Allowance	0.00	1,003.52	3,600.00	27.88%
6210	Utilities	0.00	2,929.32	5,250.00	55.80%
6405	Vehicle Lease	0.00	12,450.00	12,450.00	100.00%
6027	Vehicle Maintenance	0.00	3,965.14	16,500.00	24.03%
Police Dept Totals		\$36,836.70	\$294,301.54	\$583,109.00	
Expenses		\$55,774.40	\$482,943.39	\$882,916.00	
Revenue Less Expenditures		(\$30,208.44)	\$311,262.15	\$0.00	
Net Change in Fund Balance		(\$30,208.44)	\$311,262.15	\$0.00	

Fund Balances

Beginning Fund Balance	170,624.77	(170,845.82)	0.00	0.00%
Net Change in Fund Balance	(30,208.44)	311,262.15	0.00	0.00%
Ending Fund Balance	140,416.33	140,416.33	0.00	0.00%

Report Options

Fund: General Fund
 Period: 2/1/2026 to 2/28/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Display Subtotals: No

Water Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Other Revenue					
4100	Beginning Budget Balance		0.00	319,107.00	0.00%
4967	Biz Oregon Grant Match		0.00	350,000.00	0.00%
4968	Fema Admin Grant		0.00	90,000.00	0.00%
4966	Fema Grant		0.00	3,150,000.00	0.00%
4952	Interest Income	2,785.47	25,610.56	30,000.00	85.37%
4964	Merkley Grant		0.00	192,000.00	0.00%
4913	Miscellaneous Income	232.10	17,611.14	0.00	0.00%
4940	Security Deposits	1,599.16	6,951.60	3,500.00	198.62%
4960	Users Fees	74,151.82	821,854.21	1,183,000.00	69.47%
4958	Water Connection Fees	650.00	5,850.00	8,000.00	73.13%
	Revenue	\$79,418.55	\$877,877.51	\$5,325,607.00	
	Gross Profit	\$79,418.55	\$877,877.51	\$5,325,607.00	
Expenses					
Requirements					
6124	Accounting Clerk	1,152.36	9,785.00	15,871.00	61.65%
6325	Ads & Printing		0.00	100.00	0.00%
6300	Attorney/Legal Fees		0.00	11,000.00	0.00%
6301	Audit Fees		8,283.34	9,200.00	90.04%
6326	Chemicals	5,418.00	12,459.20	20,000.00	62.30%
6102	City Clerk	1,289.17	10,946.59	17,643.00	62.04%
6123	City Recorder	1,118.18	9,494.73	15,314.00	62.00%
6306	Contract Services	955.00	60,322.33	80,000.00	75.40%
6427	Deposit Refund		329.60	650.00	50.71%
6237	Distribution System	760.00	21,755.89	50,000.00	43.51%
6305	Dues, Travel, Training	497.81	5,443.68	6,000.00	90.73%
6334	Emergency Services		0.00	3,000.00	0.00%
6119	Facilities Manager	2,273.92	18,839.15	29,854.00	63.10%
6338	Fema Contract Services		0.00	25,000.00	0.00%
6448	Fema Match Biz Oregon Grant		0.00	350,000.00	0.00%
6447	Fema Tank		353.75	3,150,000.00	0.01%
6438	Fema Travel		0.00	5,000.00	0.00%
6337	Fuel	907.40	5,384.40	4,000.00	134.61%
6407	Intake Structure	8,592.00	45,312.51	76,344.00	59.35%
6232	Large Meter Testing		352.71	1,600.00	22.04%
6202	Liability Insurance		38,174.56	38,000.00	100.46%
6233	Meter Replacement		0.00	8,000.00	0.00%
6203	Misc. Tools		526.14	1,000.00	52.61%
6252	Miscellaneous Expense		74.98	0.00	0.00%
6328	Office Supplies		745.68	1,000.00	74.57%
6446	Olive/Camellia/Moores	2,052.50	10,077.50	318,936.00	3.16%
6200	Operations & Maint	1,492.11	18,627.63	47,000.00	39.63%
6115	Overtime	378.98	2,282.09	5,000.00	45.64%
6118	Pager Pay	227.00	1,926.00	3,500.00	55.03%
6120	Payroll Expense	10,679.02	82,255.88	123,814.00	66.44%
6204	Permits	190.00	1,293.48	4,000.00	32.34%
6121	Plant Operator	2,419.20	20,393.94	31,758.00	64.22%
6329	Postage		1,072.61	2,000.00	53.63%
6441	Res. to Plant Tie Feasibility		0.00	75,000.00	0.00%

Water Fund
Statement of Revenue and Expenditures

Account Number	Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
6795		0.00	306,968.00	0.00%
6521		13,500.00	13,500.00	100.00%
6208	39.50	1,982.19	3,500.00	56.63%
6417		0.00	3,500.00	0.00%
6531		75,000.00	75,000.00	100.00%
6525		22,500.00	22,500.00	100.00%
6524		210,000.00	210,000.00	100.00%
6210	3,067.79	18,303.35	32,710.00	55.96%
6109	1,552.16	13,179.22	21,378.00	61.65%
6108	1,849.68	15,315.66	24,767.00	61.84%
6027		576.45	2,000.00	28.82%
Other Expense				
6201		1,242.00	5,200.00	23.88%
6440		0.00	75,000.00	0.00%
	Expenses	\$46,911.78	\$758,112.24	\$5,325,607.00
	Revenue Less Expenditures	\$32,506.77	\$119,765.27	\$0.00
	Net Change in Fund Balance	\$32,506.77	\$119,765.27	\$0.00

Fund Balances

Beginning Fund Balance	277,825.87	190,567.37	0.00	0.00%
Net Change in Fund Balance	32,506.77	119,765.27	0.00	0.00%
Ending Fund Balance	310,332.64	310,332.64	0.00	0.00%

Water Debt Depreciation Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	45,371.00	0.00%
4952	Interest Income	70.67	649.80	949.00	68.47%
	Revenue	\$70.67	\$649.80	\$46,320.00	
	Gross Profit	\$70.67	\$649.80	\$46,320.00	
Expenses					
6428	Impound Projects	0.00	0.00	500.00	0.00%
6795	Reserve for Contingencies	0.00	0.00	15,820.00	0.00%
6409	SCADA/ Security System	0.00	0.00	5,000.00	0.00%
6525	Transfer Out (PW Reserve)	0.00	25,000.00	25,000.00	100.00%
	Expenses	\$0.00	\$25,000.00	\$46,320.00	
	Revenue Less Expenditures	\$70.67	(\$24,350.20)	\$0.00	
	Net Change in Fund Balance	\$70.67	(\$24,350.20)	\$0.00	
Fund Balances					
	Beginning Fund Balance	21,883.42	46,304.29	0.00	0.00%
	Net Change in Fund Balance	70.67	(24,350.20)	0.00	0.00%
	Ending Fund Balance	21,954.09	21,954.09	0.00	0.00%

Water SDC Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Other Revenue					
4100	Beginning Budget Balance	0.00	0.00	227,448.00	0.00%
4952	Interest Income	368.95	3,392.24	14,362.00	23.62%
4792	System Development Charges	7,455.00	89,460.00	0.00	0.00%
	Revenue	\$7,823.95	\$92,852.24	\$241,810.00	
	Gross Profit	\$7,823.95	\$92,852.24	\$241,810.00	
Expenses					
Requirements					
6540	Merkley Grant Match	0.00	0.00	48,000.00	0.00%
6795	Reserve for Contingencies	0.00	0.00	193,810.00	0.00%
	Expenses	\$0.00	\$0.00	\$241,810.00	
	Revenue Less Expenditures	\$7,823.95	\$92,852.24	\$0.00	
	Net Change in Fund Balance	\$7,823.95	\$92,852.24	\$0.00	
Fund Balances					
	Beginning Fund Balance	495,257.29	410,229.00	0.00	0.00%
	Net Change in Fund Balance	7,823.95	92,852.24	0.00	0.00%
	Ending Fund Balance	503,081.24	503,081.24	0.00	0.00%

Water Debt Service Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	306,094.00	0.00%
4952	Interest Income	802.97	7,382.75	10,174.00	72.56%
4981	Transfer In - Water Fund	0.00	210,000.00	210,000.00	100.00%
	Revenue	\$802.97	\$217,382.75	\$526,268.00	
	Gross Profit	\$802.97	\$217,382.75	\$526,268.00	
Expenses					
6150	Debt Service Expense	0.00	151,322.97	147,876.00	102.33%
6945	Debt Service Interest	0.00	64,827.45	68,277.00	94.95%
6152	Reserved Debt Service Requirem	0.00	0.00	58,122.00	0.00%
6598	Unappropriated Ending Fund Bal	0.00	0.00	251,993.00	0.00%
	Expenses	\$0.00	\$216,150.42	\$526,268.00	
	Revenue Less Expenditures	\$802.97	\$1,232.33	\$0.00	
	Net Change in Fund Balance	\$802.97	\$1,232.33	\$0.00	
Fund Balances					
	Beginning Fund Balance	300,370.73	299,941.37	0.00	0.00%
	Net Change in Fund Balance	802.97	1,232.33	0.00	0.00%
	Ending Fund Balance	301,173.70	301,173.70	0.00	0.00%

Report Options

Fund: Water Debt Service
 Period: 2/1/2026 to 2/28/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: No
 Display Subtotals: No
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Budget: Water Debt Service

Sewer Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Other Revenue					
4917	Backflow Testing Fees	0.00	120.00	2,000.00	6.00%
4100	Beginning Budget Balance	0.00	0.00	527,782.00	0.00%
4952	Interest Income	1,660.00	15,262.59	22,415.00	68.09%
4913	Miscellaneous Income	0.00	925.25	0.00	0.00%
4940	Security Deposits	1,421.28	6,631.44	3,500.00	189.47%
4916	Sewer Connection Fees	200.00	1,800.00	12,000.00	15.00%
4920	Sewer Inspections	154.00	1,694.00	8,000.00	21.18%
4918	Sewer Services	0.00	0.00	2,000.00	0.00%
4960	Users Fees	43,557.16	367,673.07	510,272.00	72.05%
	Revenue	\$46,992.44	\$394,106.35	\$1,087,969.00	
	Gross Profit	\$46,992.44	\$394,106.35	\$1,087,969.00	
Expenses					
Requirements					
6124	Accounting Clerk	1,152.36	9,785.01	15,871.00	61.65%
6325	Ads & Printing	0.00	0.00	200.00	0.00%
6300	Attorney/Legal Fees	0.00	0.00	1,500.00	0.00%
6301	Audit Fees	0.00	8,283.32	9,200.00	90.04%
6326	Chemicals	0.00	0.00	2,200.00	0.00%
6102	City Clerk	1,289.16	10,946.58	17,644.00	62.04%
6123	City Recorder	1,118.18	9,494.74	15,314.00	62.00%
6227	Collection System	3,787.38	18,215.23	45,000.00	40.48%
6306	Contract Services	330.00	20,195.73	40,000.00	50.49%
6427	Deposit Refund	0.00	389.35	2,000.00	19.47%
6981	Disinfection	0.00	107,874.06	180,000.00	59.93%
6305	Dues, Travel, Training	57.80	1,487.32	4,500.00	33.05%
6745	Ellie's Lift Station	0.00	51,844.53	100,000.00	51.84%
6334	Emergency Services	0.00	0.00	7,000.00	0.00%
6119	Facilities Manager	2,273.91	18,839.16	29,853.00	63.11%
6337	Fuel	907.41	5,384.39	3,500.00	153.84%
6231	I & I, TV Insp & Cleaning	0.00	0.00	10,000.00	0.00%
6202	Liability Insurance	0.00	15,174.56	15,000.00	101.16%
6203	Misc. Tools	996.72	2,258.02	1,500.00	150.53%
6252	Miscellaneous Expense	41.86	41.86	0.00	0.00%
6328	Office Supplies	744.88	1,028.23	1,000.00	102.82%
6200	Operations & Maint	2,188.51	24,216.61	41,000.00	59.06%
6115	Overtime	378.98	2,282.06	2,500.00	91.28%
6118	Pager Pay	227.00	1,926.00	3,500.00	55.03%
6120	Payroll Expense	9,312.57	71,900.17	110,402.00	65.13%
6204	Permits	0.00	3,949.92	5,250.00	75.24%
6121	Plant Operator	2,419.20	20,393.94	31,758.00	64.22%
6329	Postage	0.00	1,072.60	2,000.00	53.63%
6795	Reserve for Contingencies	0.00	0.00	94,016.00	0.00%
6521	Reserve Transfer (ACER Reserve	0.00	13,500.00	13,500.00	100.00%
6208	Safety Equipment & Supplies	39.50	1,107.95	5,500.00	20.14%
6417	Sludge Hauling	0.00	0.00	10,000.00	0.00%
6987	South Cedar Street	2,550.00	33,217.40	48,000.00	69.20%
6531	Transfer Out (Gen Fund)	0.00	25,000.00	25,000.00	100.00%
6525	Transfer Out (PW Reserve)	0.00	22,500.00	22,500.00	100.00%

Sewer Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
6536	Transfer Out (Sewer Debt)	0.00	81,595.00	81,595.00	100.00%
6946	Transfer Out (Stormwater)	0.00	23,813.00	23,813.00	100.00%
6210	Utilities	2,426.54	17,701.46	27,490.00	64.39%
6109	Utility Worker I	1,034.78	8,786.19	14,252.00	61.65%
6108	Utility Worker II	1,233.12	10,210.40	16,511.00	61.84%
6027	Vehicle Maintenance	867.50	1,802.46	6,000.00	30.04%
Other Expense					
6201	Lab Equipment	439.98	1,306.85	2,100.00	62.23%
	Expenses	\$35,817.34	\$647,524.10	\$1,087,969.00	
	Revenue Less Expenditures	\$11,175.10	(\$253,417.75)	\$0.00	
	Net Change in Fund Balance	\$11,175.10	(\$253,417.75)	\$0.00	

Fund Balances

Beginning Fund Balance	278,621.41	543,214.26	0.00	0.00%
Net Change in Fund Balance	11,175.10	(253,417.75)	0.00	0.00%
Ending Fund Balance	289,796.51	289,796.51	0.00	0.00%

Sewer System Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	65,761.00	0.00%
4952	Interest Income	102.71	944.38	1,558.00	60.61%
	Revenue	\$102.71	\$944.38	\$67,319.00	
	Gross Profit	\$102.71	\$944.38	\$67,319.00	
Expenses					
6949	PLC/MCC Panel	0.00	0.00	5,000.00	0.00%
6795	Reserve for Contingencies	0.00	0.00	47,319.00	0.00%
6741	System Improvements	0.00	0.00	15,000.00	0.00%
	Expenses	\$0.00	\$0.00	\$67,319.00	
	Revenue Less Expenditures	\$102.71	\$944.38	\$0.00	
	Net Change in Fund Balance	\$102.71	\$944.38	\$0.00	
Fund Balances					
	Beginning Fund Balance	68,133.94	67,292.27	0.00	0.00%
	Net Change in Fund Balance	102.71	944.38	0.00	0.00%
	Ending Fund Balance	68,236.65	68,236.65	0.00	0.00%

Sewer SDC Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	443,440.00	0.00%
4952	Interest Income	693.83	6,379.27	11,296.00	56.47%
4792	System Development Charges	4,438.00	53,256.00	0.00	0.00%
	Revenue	\$5,131.83	\$59,635.27	\$454,736.00	
	Gross Profit	\$5,131.83	\$59,635.27	\$454,736.00	
Expenses					
6981	Disinfection	0.00	26,710.78	46,000.00	58.07%
6795	Reserve for Contingencies	0.00	0.00	396,736.00	0.00%
6987	South Cedar Street	0.00	7,625.60	12,000.00	63.55%
	Expenses	\$0.00	\$34,336.38	\$454,736.00	
	Revenue Less Expenditures	\$5,131.83	\$25,298.89	\$0.00	
	Net Change in Fund Balance	\$5,131.83	\$25,298.89	\$0.00	
Fund Balances					
	Beginning Fund Balance	605,355.36	585,188.30	0.00	0.00%
	Net Change in Fund Balance	5,131.83	25,298.89	0.00	0.00%
	Ending Fund Balance	610,487.19	610,487.19	0.00	0.00%

Sewer Debt Service
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Transfers In					
4982	Transfer In - Sewer Fund	0.00	81,595.00	81,595.00	100.00%
Other Revenue					
4100	Beginning Budget Balance	0.00	0.00	56,738.00	0.00%
4952	Interest Income	214.90	1,975.88	2,514.00	78.60%
	Revenue	\$214.90	\$83,570.88	\$140,847.00	
	Gross Profit	\$214.90	\$83,570.88	\$140,847.00	
Expenses					
Capital Reserve					
6150	Debt Service Expense	0.00	35,900.00	71,600.00	50.14%
6945	Debt Service Interest	0.00	9,290.63	9,991.00	92.99%
6598	Unappropriated Ending Fund Bal	0.00	0.00	59,256.00	0.00%
	Expenses	\$0.00	\$45,190.63	\$140,847.00	
	Revenue Less Expenditures	\$214.90	\$38,380.25	\$0.00	
	Net Change in Fund Balance	\$214.90	\$38,380.25	\$0.00	
Fund Balances					
	Beginning Fund Balance	84,351.83	46,186.48	0.00	0.00%
	Net Change in Fund Balance	214.90	38,380.25	0.00	0.00%
	Ending Fund Balance	84,566.73	84,566.73	0.00	0.00%

Street Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Other Revenue					
4100	Beginning Budget Balance	0.00	0.00	84,835.00	0.00%
4952	Interest Income	680.59	6,257.58	5,326.00	117.49%
4292	Recology Franchise Fees	384.58	4,582.62	5,400.00	84.86%
4494	Sidewalk Deposits	1,394.00	1,394.00	1,500.00	92.93%
4959	Small Cities Grant	0.00	0.00	250,000.00	0.00%
4290	State Gas Tax Revenue	9,173.13	69,033.93	99,000.00	69.73%
	Revenue	\$11,632.30	\$81,268.13	\$446,061.00	
	Gross Profit	\$11,632.30	\$81,268.13	\$446,061.00	
Expenses					
Requirements					
6123	City Recorder	89.46	759.62	1,225.00	62.01%
6306	Contract Services	0.00	15,086.66	20,000.00	75.43%
6427	Deposit Refund	0.00	1,185.00	500.00	237.00%
6221	Equipment/Maintenance	0.00	246.67	0.00	0.00%
6119	Facilities Manager	1,196.80	9,915.36	15,712.00	63.11%
6203	Misc. Tools	0.00	50.97	0.00	0.00%
6200	Operations & Maint	127.01	10,360.86	10,000.00	103.61%
6120	Payroll Expense	2,432.73	18,922.57	25,686.00	73.67%
6121	Plant Operator	537.60	4,531.98	7,057.00	64.22%
6795	Reserve for Contingencies	0.00	0.00	70,726.00	0.00%
6988	Small Cities Grant Sidewalks	0.00	0.00	250,000.00	0.00%
6229	Street Lights	1,869.23	13,153.25	22,900.00	57.44%
6222	Street Maintenance	1,144.43	1,348.49	12,000.00	11.24%
6109	Utility Worker I	344.92	2,928.67	4,751.00	61.64%
6108	Utility Worker II	411.04	3,403.49	5,504.00	61.84%
	Expenses	\$8,153.22	\$81,893.59	\$446,061.00	
	Revenue Less Expenditures	\$3,479.08	(\$625.46)	\$0.00	
	Net Change in Fund Balance	\$3,479.08	(\$625.46)	\$0.00	
Fund Balances					
	Beginning Fund Balance	(14,543.95)	(10,439.41)	0.00	0.00%
	Net Change in Fund Balance	3,479.08	(625.46)	0.00	0.00%
	Ending Fund Balance	(11,064.87)	(11,064.87)	0.00	0.00%

Streets SDC Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	170,940.00	0.00%
4952	Interest Income	268.81	2,471.48	5,236.00	47.20%
4792	System Development Charges	2,451.00	29,412.00	0.00	0.00%
	Revenue	\$2,719.81	\$31,883.48	\$176,176.00	
	Gross Profit	\$2,719.81	\$31,883.48	\$176,176.00	
Expenses					
6795	Reserve for Contingencies	0.00	0.00	97,076.00	0.00%
6989	Small Cities Grant Match	0.00	0.00	57,300.00	0.00%
6948	Transportation System Plan	0.00	0.00	21,800.00	0.00%
	Expenses	\$0.00	\$0.00	\$176,176.00	
	Revenue Less Expenditures	\$2,719.81	\$31,883.48	\$0.00	
	Net Change in Fund Balance	\$2,719.81	\$31,883.48	\$0.00	
Fund Balances					
	Beginning Fund Balance	289,349.14	260,185.47	0.00	0.00%
	Net Change in Fund Balance	2,719.81	31,883.48	0.00	0.00%
	Ending Fund Balance	292,068.95	292,068.95	0.00	0.00%

Building Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
Other Revenue					
4100	Beginning Budget Balance	0.00	0.00	30,573.00	0.00%
4939	Code Compliance Fees	75.00	2,050.00	1,000.00	205.00%
4938	County Building Services	1,561.68	5,075.14	2,000.00	253.76%
4952	Interest Income	52.43	482.08	790.00	61.02%
	Revenue	\$1,689.11	\$7,607.22	\$34,363.00	
	Gross Profit	\$1,689.11	\$7,607.22	\$34,363.00	
Expenses					
Requirements					
6124	Accounting Clerk	230.48	1,957.06	3,174.00	61.66%
6123	City Recorder	223.64	1,898.98	3,063.00	62.00%
6119	Facilities Manager	239.36	1,983.10	3,142.00	63.12%
6328	Office Supplies	0.00	0.00	50.00	0.00%
6120	Payroll Expense	663.37	5,215.78	7,034.00	74.15%
6329	Postage	0.00	0.00	100.00	0.00%
6795	Reserve for Contingencies	0.00	0.00	17,800.00	0.00%
	Expenses	\$1,356.85	\$11,054.92	\$34,363.00	
	Revenue Less Expenditures	\$332.26	(\$3,447.70)	\$0.00	
	Net Change in Fund Balance	\$332.26	(\$3,447.70)	\$0.00	
Fund Balances					
	Beginning Fund Balance	14,408.72	18,188.68	0.00	0.00%
	Net Change in Fund Balance	332.26	(3,447.70)	0.00	0.00%
	Ending Fund Balance	14,740.98	14,740.98	0.00	0.00%

Economic Development Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	40,083.00	0.00%
4952	Interest Income	62.88	578.15	1,127.00	51.30%
	Revenue	\$62.88	\$578.15	\$41,210.00	
	Gross Profit	\$62.88	\$578.15	\$41,210.00	
Expenses					
6124	Accounting Clerk	460.94	3,913.97	6,348.00	61.66%
6300	Attorney/Legal Fees	0.00	0.00	1,000.00	0.00%
6123	City Recorder	447.26	3,797.85	6,126.00	62.00%
6251	Economic Development Loan	0.00	0.00	18,380.00	0.00%
6120	Payroll Expense	915.58	7,298.47	9,356.00	78.01%
	Expenses	\$1,823.78	\$15,010.29	\$41,210.00	
	Revenue Less Expenditures	(\$1,760.90)	(\$14,432.14)	\$0.00	
	Net Change in Fund Balance	(\$1,760.90)	(\$14,432.14)	\$0.00	
Fund Balances					
	Beginning Fund Balance	31,727.54	44,398.78	0.00	0.00%
	Net Change in Fund Balance	(1,760.90)	(14,432.14)	0.00	0.00%
	Ending Fund Balance	29,966.64	29,966.64	0.00	0.00%

Admin Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	24,260.00	0.00%
4952	Interest Income	80.87	743.53	941.00	79.01%
4921	Municipal Court Equip Assmt	58.00	373.00	800.00	46.63%
4982	Transfer In - Sewer Fund	0.00	13,500.00	13,500.00	100.00%
4981	Transfer In - Water Fund	0.00	13,500.00	13,500.00	100.00%
	Revenue	\$138.87	\$28,116.53	\$53,001.00	
	Gross Profit	\$138.87	\$28,116.53	\$53,001.00	
Expenses					
6403	Copy/Postal/Computing	270.69	2,851.37	3,200.00	89.11%
6414	Software	0.00	5,328.19	5,000.00	106.56%
6408	Support Services	0.00	5,371.93	5,000.00	107.44%
6531	Transfer Out (Gen Fund)	0.00	19,801.00	19,801.00	100.00%
6032	Website/IT	1,480.47	10,126.65	20,000.00	50.63%
	Expenses	\$1,751.16	\$43,479.14	\$53,001.00	
	Revenue Less Expenditures	(\$1,612.29)	(\$15,362.61)	\$0.00	
	Net Change in Fund Balance	(\$1,612.29)	(\$15,362.61)	\$0.00	
Fund Balances					
	Beginning Fund Balance	27,949.29	41,699.61	0.00	0.00%
	Net Change in Fund Balance	(1,612.29)	(15,362.61)	0.00	0.00%
	Ending Fund Balance	26,337.00	26,337.00	0.00	0.00%

Public Works Reserve Fund Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	39,662.00	0.00%
4952	Interest Income	168.29	1,547.30	636.00	243.29%
4982	Transfer In - Sewer Fund	0.00	22,500.00	22,500.00	100.00%
4981	Transfer In - Water Fund	0.00	22,500.00	22,500.00	100.00%
4992	Transfer In- Water Depr	0.00	25,000.00	25,000.00	100.00%
	Revenue	\$168.29	\$71,547.30	\$110,298.00	
	Gross Profit	\$168.29	\$71,547.30	\$110,298.00	
Expenses					
6986	Fuel Containment	0.00	4,706.00	10,000.00	47.06%
6415	Lab/Office	0.00	8,645.00	10,000.00	86.45%
6795	Reserve for Contingencies	0.00	0.00	45,298.00	0.00%
6422	Utility Truck Purchase	0.00	38,347.47	45,000.00	85.22%
	Expenses	\$0.00	\$51,698.47	\$110,298.00	
	Revenue Less Expenditures	\$168.29	\$19,848.83	\$0.00	
	Net Change in Fund Balance	\$168.29	\$19,848.83	\$0.00	

Fund Balances

Beginning Fund Balance	57,352.96	37,672.42	0.00	0.00%
Net Change in Fund Balance	168.29	19,848.83	0.00	0.00%
Ending Fund Balance	57,521.25	57,521.25	0.00	0.00%

Report Options

Fund: Public Works Reserve Fund
 Period: 2/1/2026 to 2/28/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: No
 Display Subtotals: No
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget
 Budget: Public Works Reserve

Park SDC
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	559,423.00	0.00%
4952	Interest Income	874.14	8,037.12	13,489.00	59.58%
4792	System Development Charges	3,842.00	46,104.00	0.00	0.00%
	Revenue	\$4,716.14	\$54,141.12	\$572,912.00	
	Gross Profit	\$4,716.14	\$54,141.12	\$572,912.00	
Expenses					
6795	Reserve for Contingencies	0.00	0.00	472,912.00	0.00%
6741	System Improvements	2,132.50	13,428.75	100,000.00	13.43%
	Expenses	\$2,132.50	\$13,428.75	\$572,912.00	
	Revenue Less Expenditures	\$2,583.64	\$40,712.37	\$0.00	
	Net Change in Fund Balance	\$2,583.64	\$40,712.37	\$0.00	
Fund Balances					
	Beginning Fund Balance	703,661.79	665,533.06	0.00	0.00%
	Net Change in Fund Balance	2,583.64	40,712.37	0.00	0.00%
	Ending Fund Balance	706,245.43	706,245.43	0.00	0.00%

Park Equipment Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	14,384.00	0.00%
4952	Interest Income	22.45	206.45	333.00	62.00%
	Revenue	\$22.45	\$206.45	\$14,717.00	
	Gross Profit	\$22.45	\$206.45	\$14,717.00	
Expenses					
6402	Equipment Replacement	0.00	0.00	1,500.00	0.00%
6413	Gen Park Mxt & Improvement	0.00	0.00	1,500.00	0.00%
6795	Reserve for Contingencies	0.00	0.00	11,717.00	0.00%
	Expenses	\$0.00	\$0.00	\$14,717.00	
	Revenue Less Expenditures	\$22.45	\$206.45	\$0.00	
	Net Change in Fund Balance	\$22.45	\$206.45	\$0.00	
Fund Balances					
	Beginning Fund Balance	19,235.50	19,051.50	0.00	0.00%
	Net Change in Fund Balance	22.45	206.45	0.00	0.00%
	Ending Fund Balance	19,257.95	19,257.95	0.00	0.00%

Stormwater
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4952	Interest Income	56.50	519.46	280.00	185.52%
4963	Stormwater	1,009.33	8,918.87	12,936.00	68.95%
4982	Transfer In - Sewer Fund	0.00	23,813.00	23,813.00	100.00%
	Revenue	\$1,065.83	\$33,251.33	\$37,029.00	
	Gross Profit	\$1,065.83	\$33,251.33	\$37,029.00	
Expenses					
6795	Reserve for Contingencies	0.00	0.00	37,029.00	0.00%
	Expenses	\$0.00	\$0.00	\$37,029.00	
	Revenue Less Expenditures	\$1,065.83	\$33,251.33	\$0.00	
	Net Change in Fund Balance	\$1,065.83	\$33,251.33	\$0.00	
Fund Balances					
	Beginning Fund Balance	44,460.40	12,274.90	0.00	0.00%
	Net Change in Fund Balance	1,065.83	33,251.33	0.00	0.00%
	Ending Fund Balance	45,526.23	45,526.23	0.00	0.00%

Stormwater SDC Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	161,749.00	0.00%
4952	Interest Income	252.94	2,325.59	4,027.00	57.75%
4792	System Development Charges	2,044.00	24,528.00	0.00	0.00%
	Revenue	\$2,296.94	\$26,853.59	\$165,776.00	
	Gross Profit	\$2,296.94	\$26,853.59	\$165,776.00	
Expenses					
6795	Reserve for Contingencies	0.00	0.00	165,776.00	0.00%
	Expenses	\$0.00	\$0.00	\$165,776.00	
	Revenue Less Expenditures	\$2,296.94	\$26,853.59	\$0.00	
	Net Change in Fund Balance	\$2,296.94	\$26,853.59	\$0.00	
Fund Balances					
	Beginning Fund Balance	250,986.33	226,429.68	0.00	0.00%
	Net Change in Fund Balance	2,296.94	26,853.59	0.00	0.00%
	Ending Fund Balance	253,283.27	253,283.27	0.00	0.00%

Police Vehicle Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	23,793.00	0.00%
4952	Interest Income	43.61	400.96	789.00	50.82%
4926	Vehicle Replacement Assmt	281.25	1,861.89	4,000.00	46.55%
	Revenue	\$324.86	\$2,262.85	\$28,582.00	
	Gross Profit	\$324.86	\$2,262.85	\$28,582.00	
Expenses					
6531	Transfer Out (Gen Fund)	0.00	28,582.00	28,582.00	100.00%
	Expenses	\$0.00	\$28,582.00	\$28,582.00	
	Revenue Less Expenditures	\$324.86	(\$26,319.15)	\$0.00	
	Net Change in Fund Balance	\$324.86	(\$26,319.15)	\$0.00	
Fund Balances					
	Beginning Fund Balance	(3,272.01)	23,372.00	0.00	0.00%
	Net Change in Fund Balance	324.86	(26,319.15)	0.00	0.00%
	Ending Fund Balance	(2,947.15)	(2,947.15)	0.00	0.00%

City Hall Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Feb 2026 Feb 2026 Actual	Year-To-Date Jul 2025 Feb 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures					
Revenue					
4100	Beginning Budget Balance	0.00	0.00	15,836.00	0.00%
4952	Interest Income	24.73	227.36	371.00	61.28%
	Revenue	\$24.73	\$227.36	\$16,207.00	
	Gross Profit	\$24.73	\$227.36	\$16,207.00	
Expenses					
6531	Transfer Out (Gen Fund)	0.00	16,207.00	16,207.00	100.00%
	Expenses	\$0.00	\$16,207.00	\$16,207.00	
	Revenue Less Expenditures	\$24.73	(\$15,979.64)	\$0.00	
	Net Change in Fund Balance	\$24.73	(\$15,979.64)	\$0.00	
Fund Balances					
	Beginning Fund Balance	197.20	16,201.57	0.00	0.00%
	Net Change in Fund Balance	24.73	(15,979.64)	0.00	0.00%
	Ending Fund Balance	221.93	221.93	0.00	0.00%



YAMHILL POLICE DEPARTMENT



PO BOX 09
YAMHILL OR 97148
(503)662-3511

To:		Yamhill City Council	
From:		Greg Graven	
Subject:		Police Statistics February 2026	

Police Statistics:

Number of Calls/Activity:		142	
Number of Case Reports:		14	
Number of Arrests:		00	
Number of Municipal Court Citations:		24	
Number of Warnings:		72	
Number of Circuit Court Citations:		05	
Citizen Calls for Service		45	
Officer Initiated Contacts		61	

Hours Worked:

Greg Graven		153.5	
Chris Livingston		165	
Andrew McMullen		14	

Miles Driven:

Greg Graven		676	
Chris Livingston		1429	
Andrew McMullen		00	



YAMHILL POLICE DEPARTMENT

**PO BOX 09
YAMHILL OR 97148
(503) 662-3511**



Yamhill Police Department February Staff Report for City Council

Date: 03/03/2026

Yamhill Police Department:

Greg Graven

- Respond to Calls for Service
- Callout Cold Hit & Run Non-Injury Motor Vehicle Crash W Main Street Case# 26YP0010 R-1
- F/U Follow Up 26YP0010
- Records Requests/Records Documents
- Reports/Vision Reports/Case Files
- Cold Suspicious W Main Street W-1
- MCAT Multi-Disciplinary Child Abuse Team Juliette's House McMinnville
- F/U Follow Up 26YP0010 NE McDonald Lane McMinnville S-1
- January ONIBRS/CAD Inform/LEEP Use of Force/LEEP Suicide Data Collection/LEEP LECO/LEEP COLECT STOP Data
- F/U Follow Up 26YP0010 Civil/Exchanged Information W-1
- January YPD Staff Report/YPD Stats
- Call Med Program Med Project Local Coordinator W-1
- Callout Disturbance YCSO Case# 26YC0362 S Maple Street Custody for Disorderly Conduct / Criminal Mischief
- Seatbelt Grant
- Text to 911 Test w/ YCOM Successful!
- Abandoned Vehicle E Second Street Case# 26YP0011 R-1
- F/U Follow Up YCSO 26YC0362 Video Footage
- Articulating Reasonable Suspicion Deep Dive Blue to Gold Webinar
- Drop off MDT's @ Alexonet
- FTEP w/ 844 Livingston

- ATL Hit & Run Hill Road // Westside Road//Sitton Road S-1
- Citizen Contact X-1
- Evidence Documents Set Up for Evidence Purge
- Call DA's Office F/U Follow Up on 24YP0157 Info for an Affidavit for Arrest
- Full Circle Training Destruction / Vandalism of Property ONIBRS
- Equity Advisory Workgroup Virtual
- Evidence Documents
- DA's Office Evidence Release Forms
- YCOM Executive Board Meeting Zoom Virtual Report on YCOM IGA 190 Agreement as Chair from Workgroup
- YCOM IGA 190 Agreement Updates
- Emotional Survival & Leadership Seminar Sheriff Sam Elliott, Nick Cederberg, Paul Meyer YCSO Sub Station Evergreen Aviation
- Power Outage from 0600 to 1055 hours
- Follow Up 26YP0014 W-1
- YCSO Meeting w/ Sheriff Elliott YCOM IGA 190 Agreement
- Fraud E 2nd Street Case# 26YP0015 R-1
- ATL Attempt to Locate Reckless Drive Maple Street//3rd Street White Subaru S-1
- Budget Documents
- OACP OSSA Legislative Updates Kevin Campbell OACP Tim Svenson OSSA
- Addiction Response Tactics Deflection Program Mod 1 LE Addiction & Deflection Neurobiology of Addiction/Mod 2 Treatment Services & the Role of Peer Support Services/Mod 3 Deflection in Action Common Perspective/Mod 4 Officer Intervention Deflection Tactical Communication Motivational Intervention Virtual Webinar
- SRO Meeting w/ Superintendent Clint Reaver
- Suspicious E Main Street W-1
- Call re: Records Request
- Fuel Cloud Updates
- DPSST Documents Livingston BP462
- Harassment W Dahlia Street Case# 26YP0018 R-1
- AOA Agency Assist Injury Motor Vehicle Crash Powerlines Down Kuehne Road//Kinney Road YCSO 304 Rex, 341 Rose, 330 Waker Traffic Control Kuehne Road//Abbey Road W-8
- Call F/U Follow Up 26YP0014 W-1
- Suspicious Misuse of 911 S Maple Street W-1
- Suicide Prevention Committee Zoom Meeting Virtual
- Evidence Audit w/ Kim Steele Evidence Documents
- YCOM IGA 190 Agreement Workgroup YCSO
- Suspicious S Maple Street W-1
- Dissemination of Intimate Images E Main Street Case# 26YP0020 R-1
- YC Radio Advisory Group Meeting YCSO

- Suspicious Vehicle Person E 2nd Street Case# 26YP0021 R-1
- F/U Follow UP 26YP0020 S Olive Street W-1
- Callout Welfare Check W Dahlia Street W-1
- F/U Follow Up 26YP0020 Interviews
- Monthly YPD Meeting
- CIS 24th Annual Conference Public Safety Track Salem Convention
- F/U Follow Up 26YP0020 Statements/Evidence
- OCMDI Monthly Inservice Medical Records
- Callout Sex Crime W Dahlia Street Case# 26YO0022 R-1
- FTEP w/ McMullen

SRO Officer Chris Livingston

- Found License Plate 2nd Street//Elm Street. Returned to owner NW 6th Court McMinnville
- AOA Agency Assist YCSO Suspicious Person. Bony Road. Backed up 304 searching the area UTL S-1
- SRO School Resource Officer @ Schools
- FTEP Job Shadow YCOM Dispatch
- BSAT Behavior Safety Assessment Team Meeting
- Suspicious N Maple Street W-1
- FTEP w/ Graven
- Cold Hit & Run W Main Street Case# 26YP0012 R-1
- AOA Agency Assist YCSO Drone. Barricaded subject after pursuit threatening self-harm with knife. Case# YP260013 R-1
- ATL Attempt to Locate Reckless Drive S-1
- Seatbelt Grant
- Emotional Survival & Leadership Seminar Sheriff Sam Elliott, Nick Cederberg, Paul Meyer YCSO Sub Station Evergreen Aviation
- YCSO Briefing
- Alarm S Balm Street. False Alarm T-1
- Harassment N Maple Street Case# 26YO0014 R-1
- Alarm 751 E Buttercup Street T-1
- Reckless Drive Juvenile Spoke w/ Parents Y-2
- SRO School Resource Officer YC District Wrestling Tournament
- AOA Agency Assist YCSO Drone. Attempted Murder Suspect Located Arrested by YCSO Case# 26YP0016 R-1
- Online Diversion Training
- DHS Cross Report Case# 26YP0017 R-1
- Monthly YPD Meeting
- AOA Agency Assist YCSO Motor Vehicle Crash Hwy 47//Goodin Creek Road W-8
- Fraud N Maple Street Case# 26YP0019 R-1

- AOA Agency Assist Domestic Disturbance Hwy 240 W-8
- Firearms Training Range
- SRO School Resource Officer Girl's & Boy's Basketball State Playoff Games.
- Parking Complaints x 4 N Maple Street
- F/U Follow Up 26YP0019 Wells Fargo McMinnville
- F/U Follow UP 26YO0014 Call from Deputy w/ Benton County SO
- AOA Agency Assist Medical Rockyford Road W-8
- F/U Follow Up 26YP0019 Bank of America King City
- SRO School Resource Officer Sendoff Parade for Girl's Basketball, Tractor Parade
- AOA Agency Assist YCSO Hit & Run Pike Road//Hacker Road Turned into a DUII. Backing up 318 AOA Case# 26YP0023
- Noise/Environmental Complaint E Main Street. Just normal pressure washing.
- AOA Agency Assist YCSO Drone. Vehicle/Foot Pursuit Suspect Located Arrested by YCSO Case# 26YP0024 R-1

Officer Andrew McMullen

- FTEP w/ Graven
- Monthly YPD Meeting

Greg Graven
Chief of Police

PUBLIC WORKS REPORT

WATER TREATMENT

The screen for the intake system arrived and will be put into the system when water levels drop to allow the ability to install all hardware.

The Davit crane arrived and will be installed this month.

A new air compressor has arrived and will be installed.

Daily dosage, chemical change outs, pipe gallery survey,

Daily in-flow is currently at 380 gpm.

WASTEWATER

Lab tests: bacteria T, E. coli, T.S.S, Ph, dissolved oxygen, outfall, and chlorine samples.

Motor check on all mechanical running parts.

COLLECTION SYSTEM

CCTV'ed 1,000 linear ft. and jetted 1,200 ft of sewer line in the east section of town, went through and placed I&I reports tagged to established manholes.

DISTRIBUTION

Finished with the last micro phase of Olive Street and Dahlia (listed CIP projects). Also, staff tapped a new service line 27' of Munipex to a brass fitting $\frac{3}{4}$ " x 1"

STREETS

Patch work and daily routines, and new yellow paint downtown and in the new subdivision.

PARKS

Daily maintenance on grounds.

STAFF

Staff finished flagging certification.



CITY COUNCIL MEETING MINUTES

The City Council meeting on February 11, 2026, began with the introduction of Max Koopman for his senior project on local government. AKS presented updates on the Parks Master Plan, highlighting feedback from a 30-day survey with ninety-one responses. Key themes included prioritizing maintenance and improvements of existing parks over adding new ones. Specific needs for Beulah Park include updating playgrounds and improving accessibility. The council approved the second reading of Ordinances O-544 and O-547 and appointed the financial manager as the budget officer for the 2026-2027 fiscal year.

I. CALL TO ORDER Mayor Corrigan called the meeting to order at 6:32 p.m.

ROLL CALL

Present, In-Person: Mayor Shea Corrigan

Councilors: Tim Askey, Kim Kind, Chris Featherston, Patty Pairan

Staff Present, In-Person: Jason Wofford, Public Works Facilities Manager;
Angie Fowler, City Recorder

Special Guest: Max Koopman, YCHS Senior

II. FLAG SALUTE Max Koopman, a YCHS student, led the Pledge of Allegiance.

III. AGENDA UPDATES OR ADDITIONS The agenda was updated to add the contract for the Dahlia Mainline CIP Project to the Consent Agenda.

IV. PRESENTATIONS Parks Master Plan Update – Zach Pelz and Kirsti Hauswald, AKS
Engineering & Forestry

AKS updated the council on the survey results and the next steps in completing the Parks Master Plan Update.



They plan to develop their concepts and package of improvements from the results of the survey coming back in May to present a draft to the council.

They are planning for a final adoption in June.

V. ORDINANCES

A) O-544 An Ordinance Amending Yamhill Municipal Code Creating a New Chapter, 10.66 Exterior Lighting Standards; and Amending 10.08 Definitions

The mayor announced the second reading of the ordinance and read the ordinance by title.

There was a council discussion relating to councilor concerns still held at the first reading.

A MOTION TO APPROVE ORDINANCE O-544 AN ORDINANCE AMENDING YAMHILL MUNICIPAL CODE, CREATING A NEW CHANGER, 10.66 EXTERIOR LIGHTING STANDARDS, AND AMENDING 10.08 DEFINITIONS

ROLL CALL: Motion introduced by Tim Askey and seconded by Patty Pairan

Ayes (3): Askey, Pairan, Corrigan

Nays (1): Featherston

Abstain (1): Kind

The ordinance passed.

B) O-547 An Ordinance by the City of Yamhill City Council Amending Yamhill Municipal Code Repealing Chapter 1.085, Council Rules, Established in Ordinance O-431

The mayor announced the second reading of the ordinance and read the ordinance by title.

There was no discussion.

A MOTION TO APPROVE ORDINANCE O-547 AN ORDINANCE BY THE CITY OF YAMHILL CITY COUNCIL AMENDING YAMHILL MUNICIPAL CODE, APPEALING CHAPTER 1.08, COUNCIL RULES, ESTABLISHED IN O-431



ROLL CALL: Motion introduced by Tim Askey and seconded by Chris Featherston

Ayes (5): Askey, Featherston, Kind, Pairan, Corrigan

Nays (0): None

The ordinance passed.

VI. PUBLIC COMMENT

Public Comment was received by:
Rocky Losli, Yamhill, OR
Jenny Morrison, Yamhill Downtown Association, Yamhill, OR

VII. DEPARTMENT REPORTS

A) Administration

Interim City Administrator Mayor Corrigan provided a brief update on several initiatives: Public Works has commenced the North Olive project, the flashing stop sign at the intersection of Olive and Main is now complete, and his continuing work in the Economic Development Committee.

1. City Recorder Report
2. City Financial Report

The City Recorder report and financials were included in the packet.

B) Police Department

The police department statistics and staff reports were included in the packet. The mayor read the statistics in the meeting.

C) Public Works

Jason Wofford, Facilities Manager, reported on the N Olive Street water project, leak repairs, and the status of the water/sewer systems.

He also reported on the fire hydrant QR code initiative, where they are installing stickers on the hydrants that will show flow rate, who tested it last, date tested last, hydrant make/model, and contract points for the hydrants.



VIII. COMMITTEE REPORTS

A) Planning Commission

The planning commission did not have a report for January.

B) Economic Development Committee

The Economic Development Committee gave a slide show presentation on Urban Forestry and planting trees in the downtown area.

IX. CONSENT AGENDA

A) Minutes 12-10-25 Council Meeting

B) Consider Approval to Sign Contract for Dahlia St. Mainline CIP. Previously Approved for Negotiation to Complete with Funds Transfer from the N Olive Street Mainline CIP Project.

I MOVE TO APPROVE THE CONSENT AGENDA AS IS

ROLL CALL: Motion introduced by Chris Featherston and seconded by Tim Askey

Ayes (5): Askey, Featherston, Kind, Pairan, Corrigan

Nays (0): None

The motion passed.

X. COUNCIL REPORTS

A) Mayor

The mayor reported on the MOU with the fire department for Christmas lights and the recent changes.

XI. NEW BUSINESS

A) Consider Resolution R2026-847: A Resolution Appointing Financial Manager as the Budget Officer for the 2026/27 Fiscal Year Budget

I MAKE A MOTION TO APPROVE RESOLUTION R-847, A RESOLUTION APPOINTING THE FINANCIAL MANAGER AS THE BUDGET OFFICER FOR THE 2026/27 FISCAL YEAR BUDGET PER ORS 294.331

ROLL CALL: Motion introduced by Tim Askey and seconded by Kim Kind

Ayes (5): Askey, Featherston, Kind, Pairan

Nays (0): None

Abstain (1): Corrigan

The motion passed.



B) Consider Adoption of City of Yamhill 2026/27 Budget Calendar

I MOVE TO APPROVE CITY OF YAMHILL 2026/27 BUDGET CALENDAR

ROLL CALL: Motion introduced by Chris Featherston and seconded by Tim Askey

Ayes (5): Askey, Featherston, Kind, Pairan, Corrigan

Nays (0): None

The motion passed.

**XII. INFORMATION/
ANNOUNCEMENTS/
FOR THE GOOD OF
THE ORDER**

A) City offices are closed for President’s Day on February 16th

XIII. ADJOURNMENT

A motion was made to adjourn the meeting by Chris Featherston.
The meeting adjourned at 8:16 p.m.

Signed,

Shea Corrigan
Mayor, City of Yamhill

Attest:

Angie Fowler, City Recorder



Local Lodging Administration User Guide

**Oregon
Department of Revenue**



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Introduction

In 2017, the Oregon Legislature passed House Bill (HB) 2400 allowing local governments the ability to enter into an agreement with the Oregon Department of Revenue (DOR) for the purpose of administering local transient lodging taxes. This House Bill was adopted into Oregon Revised Statute (ORS) 320.365.

If your city or county does not currently impose a transient lodging tax, you may find the *League of Oregon Cities* to be a good resource (orcities.org). They offer a guide to collecting lodging tax in Oregon that can be useful in starting the process. Find their *Legal Guide to Collecting Transient Lodging Tax in Oregon* in their reference library: www.orcities.org/resources/reference/reference-library.

Getting started

Cost of DOR administration

DOR's current cost for administration is \$10.00 per quarterly return filed with a property in your jurisdiction. This fee also applies to amended returns and failure-to-file assessments (a tax assessed by DOR if the taxpayer does not file themselves). This cost will be reevaluated quarterly. If this fee changes, participants will be notified.

Local ordinance review

The first step to having DOR administer your local transient lodging tax is aligning your local transient lodging tax ordinances with the Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR) that govern lodging tax on the state level. For reference, those are ORS 320.300 through 320.365 and OAR 150-320-0040 through 150-320-0365.

We highly recommend reviewing the Intergovernmental Agreement (IGA) prior to making ordinance changes to ensure the contract terms, including the timing of distributions and reporting, are agreeable to you. You can find a copy of the IGA on page 13 of this document.

Some examples of things that may need to be adjusted to match those statutes and rules are exemptions, filing frequency and due dates, to name just a few. A model ordinance is provided on page 6 for reference.

If you believe your ordinance meets the requirements outlined above or if you need assistance, please send a copy or a link to your ordinance to:

dor_dl_buslocallodgingadministration@dor.oregon.gov

The subject line should read: *TLT ordinance review*–(Local Government name).

Please also provide a direct contact person if further follow-up is needed. DOR will notify you if any changes are needed to your ordinance or if it has been approved for the next steps.

Onboarding documents

- Intergovernmental Agreement (IGA)
- Secrecy certificate
- Transient lodging tax program information form

The next step after your ordinance has been approved, is to complete the DOR onboarding forms, including the IGA.

A signed secrecy certificate is required for every individual that will have access to taxpayer information DOR provides. This ensures everyone understands the confidentiality laws and the penalties for violating them. This secrecy certificate will need to be renewed annually for everyone that has access. DOR staff will reach out prior to the certificate expiration date to facilitate renewal of those secrecy certificates. This will typically occur each February.

Additionally, DOR will need a completed transient lodging tax program information form. This form provides DOR with your contact information as well as information on how you would like your quarterly funds distributed.

You can return these completed forms to:

dor_dl_buslocallodgingadministration@dor.oregon.gov

Once those documents are received, DOR will begin the process of registering your local government for local lodging tax administration. Upon completion, DOR will send you the fully executed IGA, which will confirm you are officially registered.

As part of the registration process, DOR will add your local government to the local lodging tax administration page. This is the only way DOR will notify taxpayers of the change in administration. It is the participants responsibility to notify their taxpayer base of the change. Please do not notify your taxpayers of the change in administration until you have received confirmation that you are officially registered.

Administration

Transition to DOR administration

Once registration is complete, DOR will provide full tax administration. This includes processing returns, accepting payments, answering taxpayer questions, as well as performing filing enforcement, audit, and collections activities. Additional details on these activities can be found on page 4 in the *Frequently asked questions* section of this document.

DOR’s administration will begin on the first day of the new quarter after registration of your local government. We ask that you notify all short-term rental facilities in your jurisdiction about DOR administering your lodging taxes as **soon as possible** after registration is confirmed. If you have a website, we encourage you to add information about the transition to DOR administration on your lodging tax page.

DOR can provide you with both a phone number and an email to give to your taxpayers if they have questions about the transition or the filing process. We can also provide written filing instructions that can be provided at the time you notify your taxpayers.

Within 60 days of registration, DOR asks that participants provide a list of all zip codes within their taxing area and when possible, a list of all known short-term rental addresses subject to your tax. Additionally, DOR also asks to be notified quarterly of any new short-term rental properties in your area. Conversely, DOR will notify participants of any new filers in their jurisdiction by email at the same time the quarterly report is provided.

Return filing process

DOR requires transient lodging tax returns to be filed quarterly. Returns and payments are due on the last day of the month following the end of the quarter unless the due date lands on a weekend or holiday. In those instances, the due date is pushed to the following business day. See the following quarterly filing due dates table below for more details. See also ORS 320.315 and ORS 320.360 for rules related to filing and paying state and local lodging taxes.

Quarterly filing due dates			
Quarter	Quarter ending date	Due date	Distribution date
1 st – Jan, Feb, March	March 31	April 30	4 th business day in July
2 nd –April, May, June	June 30	July 31	4 th business day in October
3 rd – July, Aug, Sept	September 30	October 31	4 th business day in January
4 th – Oct, Nov, Dec	December 31	January 31	4 th business day in April

Taxpayers not required to file

DOR does not require lodging providers that rent their facility less than 30 calendar days a year to file. Additionally, if a lodging provider exclusively uses a transient lodging intermediary (TLI) that collects and remits tax on their behalf, DOR does not require them to file.

A full list of transient lodging tax exemptions can be found under ORS 320.308 and ORS 320.357 as well as OAR 150-320-0500.

Distribution of funds

Transient lodging taxes collected by DOR for local governments shall be distributed to the local government on a quarterly basis. Distributions will be made 60-65 days after the quarterly filing due date. These distributions will be made by either ACH to a checking/savings account or to a local government investment pool, whichever option was selected during the onboarding process.

Reporting

Each local government participant will receive a quarterly report to show activity related to the previous filing period. The quarterly report will be provided approximately 7-10 business days after the quarterly distribution. The reports will include information such as total returns filed, gross receipts, and tax calculated during the revenue reporting period. An example of the quarterly report can be found on page 5 of this document.

Frequently asked questions

How quickly can DOR begin to administer our tax?

Administration can begin the first day of the quarter after you receive confirmation from DOR that you are registered. For example, if you are officially registered on December 15th, 2022 (4th quarter, 2022), administration can begin January 1st, 2023 (1st quarter, 2023).

What is the cost for DOR to administer our transient lodging taxes?

The fee is based on the number of quarterly returns filed that include facilities within your jurisdiction. The current rate is \$10.00 per quarterly return. This rate is reviewed quarterly and subject to change if the cost to DOR for administering local taxes changes.

Who is responsible for notifying local taxpayers if we opt for DOR to administer our local tax?

Each jurisdiction will be responsible for notifying their taxpayer base regarding DOR taking over the administration of the local tax. DOR can supply contact information and instructions to help their taxpayers with the transition. Additionally, DOR will update the transient lodging administration webpage to include your city and county to the list of localities DOR administers taxes for.

How does DOR handle taxpayers that do not file and/or pay as required?

For taxpayers that have a filing history, DOR's tax administration software automatically identifies non-filers and issues demand to file letters when a tax filing is 30 days past due.

If the taxpayer does not respond, DOR will create a failure-to-file return and assesses a tax due based on the best available information (such as prior filings). The taxpayer is also assessed penalties and interest.

DOR staff also work filing enforcement leads for lodging establishments that have no filing history. These leads are generated through various sources, including lodging establishment sales and transfers, full city/county establishment searches, travel guides, etc. Once DOR identifies a taxpayer that should be filing but is not, DOR will follow the steps listed above –issue a demand to file letter and assess tax, penalty, and interest if no response is received.

If a taxpayer does not pay, DOR has a collections team that will attempt to recover the debt using several collection methods including liens and garnishment in severe cases.

Are penalties and interest charged on late returns and/or payments?

Yes, penalties and interest are charged based on the unpaid tax due. Localities will receive funds from penalty and interest collected proportionate to their tax rate. Penalties and interest are assessed as described:

- There is a 5% failure-to-pay penalty if the tax due is not paid by the due date of the return.
- If a return is filed more than 30 days after the due date, there is a 20% failure-to-file penalty assessed.
- Both the above penalties can be applied making a total of a 25% penalty
- There is an additional 25% failure-to-file a return penalty applied if DOR must create a tax assessment for the period, making a total penalty of 50%
- There is a 100% failure-to-file penalty if no return is filed for 12 consecutive quarters
- Interest is also imposed on any unpaid tax from the due date until the date when payment is made in full

Are audits performed to ensure that taxes are being reported correctly?

DOR performs in-depth audits of various lodging establishments to determine if they are correctly reporting their tax liability. This includes examining all financial records, sales reports, bank statements, and other relevant records to verify taxable lodging sales, and substantiate all exempt sales claimed. Audits are selected through a variety of methods, including random selection.

Any adjustments made for the purpose of an Oregon Lodging Tax audit will be applied to local lodging returns administered by the department and the applicable local tax percent used to determine tax due for that locality.

Will we get a list of facilities that are non-compliant with their lodging taxes?

Our standard report includes amounts that have moved to the collections process, but we do not provide account or address level detail on non-compliant taxpayers. The quarterly reports contain high-level summarized detail related to the quarterly distributions.

Will we be able to request special reports?

Please see the sample report provided on page 8 to review items included on the quarterly reports that DOR will provide. DOR is not able to offer specialized reports. Any future enhancements made to these reports will be to the benefit of all in the program.

Does DOR have a licensing requirement for short-term rental providers?

DOR does not have a licensing requirement for short-term rental providers. Additionally, there is no formal registration process required to file and remit transient lodging taxes. DOR's online filing system will allow new filers to identify they are first-time filer, and the system will automatically register the filer for a transient lodging tax account.

DOR will notify participants of any new filers in their jurisdiction by email at the same time the quarterly report is provided.

Sample quarterly report

Local Lodging Quarterly Report

Revenue Period October 1, 2022 through December 31, 2022

City of (Location)

The following table contains the local lodging tax distribution for City of (Location). This distribution includes revenues received from October 1, 2022, through December 31, 2022.

Net Receipts	DOR Administrative Fee	Dollars Directed to Local Government
(5,177.46)	40	(5,137.46)

The following information comes from all returns filed from October 1, 2022 through December 31, 2022. While this information mainly reflects the filing activity for the Q3 2022 tax return period, it may include late returns, amended returns, and audits from various filing periods.

Return Information

Original Returns Filed	4
# of Taxpayers	4
Amended Returns	0
Failure to File Assessment	0
Audits	0

Demographic Information

Hotels	1
Motels	0
B&B	0
RV/Campground	0
Vacation Rental	3
Other	0

Owner Operator	1
Managing Agent	1
Transient Lodging Intermediary	2

A state lodging return may include multiple rental locations located in City of (Location) on one return. This means that the number of rental locations may not equal the number of returns.

Local Tax Information

Gross receipts reported on returns	124,439.01
Exemptions claimed on returns	15,439.94
Net Taxable Receipts reported on returns	108,999.07
Local tax reported on returns	5,177.46
Tax deficiency/unpaid tax	-
Penalty and Interest Received	-
Audit Payments Received	-

Penalties and interest also apply to deficiencies but are not included in this figure.

These values may not always tie to the amounts distributed due to system tolerances, and/or penalty/interest waiver requests. Payments are first applied to penalty/interest, and then to tax

Model Transient Lodging Tax Ordinance

AN ORDINANCE OF THE CITY OF [enter name] IMPLEMENTING A [enter percent] TRANSIENT LODGING TAX

WHEREAS, a local transient lodging tax is a tax imposed by a local government on the sale, service or furnishing of transient lodging;

WHEREAS, transient lodging includes hotel, motel and inn dwelling units that are used for temporary overnight human occupancy; spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy;

WHEREAS, ORS 320.350 provides that a city council may impose a new local transient lodging tax if at least seventy percent (70%) of the net revenue shall be used to fund tourism promotion or tourism-related facilities or certain debt-related expenses and no more than thirty percent (30%) of net revenue may be used for city services; and

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

WHEREAS, the city council wants to impose a [enter percent] transient lodging tax.

NOW THEREFORE, BASED ON THE FOREGOING, THE CITY OF [enter name] ORDAINS AS FOLLOWS:

Chapter [enter chapter number] is hereby added to the [enter name of city] municipal code as follows:

Section 1: DEFINITIONS

The following definitions apply in this chapter.

- A. **Transient Lodging Provider** means a person that furnishes transient lodging.
- B. **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.
- C. **Transient Lodging Tax Collector** means a transient lodging provider or transient lodging intermediary.
- D. **Occupancy** means the right to the use or possession of any space in transient lodging for dwelling, lodging, or sleeping purposes for less than 30 days.
- E. **Occupant** means any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days.
- F. **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.
- G. **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.
- H. **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.

- I. **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.
- J. **Tax Administrator** means the [enter finance director or other position] of the City of [enter city], or its designee, which may include the Oregon Department of Revenue. If the city 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.¹
- K. **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.
- L. **TLT or tax** means the transient lodging tax.

Section 2: TAX IMPOSED

- A. Effective [date], each occupant shall pay a TLT in the amount of [tax rate] percent of the rent. The occupant shall pay the TLT with the rent to the transient lodging tax collector. TLT amounts shall be rounded down to the nearest cent. The transient lodging tax collector shall maintain records of all rent charged and TLT payments received. If rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the transient lodging tax collector with each installment unless the occupant pays the entire amount with the first payment.
- B. 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 city, less the [PERCENT²] percent administrative charge.

Section 3: 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 city, a transient lodging tax collector may commingle the tax proceeds with the transient lodging tax collector's funds, but the transient lodging tax collector is not the owner of tax proceeds, except that, when a return is filed, the transient lodging tax collector becomes the owner of the administrative fee authorized to be retained. 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 city, transient lodging tax collectors must provide all physical addresses of transient lodging facilities within the city limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.

Section 4: SHORT-TERM RENTAL HOSTING PLATFORM FEES

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

¹ Cities who choose to use the Oregon Department of Revenue should be aware that in doing so, they agree to comply with any rules adopted by the Department of Revenue regarding the administration, collection, enforcement and distribution of transient lodging taxes, even if those rules may differ from their own desired local processes and rules. Cities are encouraged to consult with legal counsel to understand the benefits and drawbacks of using a tax administrator who is not a city official.

² For new or increased TLTs, the administration fee cannot be less than 5%. See ORS 320.345

Section 5: 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.

Section 6: EXEMPTIONS³

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 30 days per year;
- D. A dwelling unit, the consideration for which is funded through a contract with a government agency 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; or
- F. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:
 - a. All dwelling units occupied are within the same facility; and
 - b. The person paying consideration for the transient lodging is the same person throughout the consecutive period.

Section 7: REGISTRATION OF TRANSIENT LODGING PROVIDER , FORM AND CONTENTS, EXECUTION, CERTIFICATION OF AUTHORITY

- A. Every person engaging or about to engage in business as a transient lodging provider shall provide a completed registration form to the tax administrator within 15 calendar days after commencing business. The registration form shall require the transient lodging provider to provide the name of the business, any separate business addresses, and other information as the tax administrator may require to implement this Chapter. Transient lodging providers who own or operate transient lodging facilities in [CITY] shall provide the address of the lodging facility. The registration form shall be signed by the transient lodging provider. The tax administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT. 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 or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.
- B. Certificates shall be non-assignable and non-transferable and shall be surrendered to the tax administrator when the business is sold or transferred or when a transient lodging facility ceases to operate at the location specified in the registration form. Each certificate issued to a transient lodging provider for a specific lodging facility shall be prominently displayed at the lodging facility and include:
 - a. The name of the transient lodging provider;
 - b. The address of the transient lodging facility;
 - c. The date the certificate was issued; and
 - d. The certificate number as assigned by the tax administrator.⁴

Section 8: REMITTANCES AND RETURNS

- A. Transient lodging tax collectors must submit a completed tax return form 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

³ Under state law, exemptions are only applicable to the state tax, but most local jurisdictions choose to apply the exemptions to the local tax as well.

⁴ A certificate of authority should look something like a building permit or any city-issued permit.

quarter and accompanied by remittance of all tax collected, less a [five percent] administration fee.⁵ The return shall be filed in such form as the tax administrator may prescribe. The tax administrator if they deem it necessary in order to insure payment or facilitate collection by the City of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.

- B. The transient lodging tax collector is entitled to the administration fee. 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 the administrative fee 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 30 days. No further extension shall be granted, except by the city council. Any transient lodging tax collector to whom an extension is granted shall pay interest at the rate of [PERCENT] 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.

Section 9: 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. 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.
- B. 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.
- C. Taxes, interest, and penalties paid to the tax administrator under this section shall be distributed to the city's {Name of Designated Fund}.

Section 10: DEFICIENCY DETERMINATION – FRAUD, EVASION, LOCAL TAX TRUSTEE 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 10 business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.
 - a. 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.
 - b. Except in the case of fraud or intent to evade the TLT, notice of deficiency determinations shall be issued within three years of the period for which the deficiency determination is made.
 - c. 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–Evasion. If any transient lodging tax collector fails to collect, report or remit the tax as required, submits a fraudulent return, 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 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 10 business days after the date notice was delivered if no petition for redetermination is filed.

⁵ Under ORS 320.345, 5 percent is the minimum reimbursement for new or increased TLTs. Cities can choose to increase this percentage, but not decrease it.

Section 11: REDETERMINATIONS

- A. Any person affected by a deficiency determination may file a petition for redetermination with the tax administrator within 10 business days of service of notice of the tax deficiency. A determination becomes final if a petition for redetermination is not timely filed.
- B. If a petition for redetermination is filed within the allowable period, the tax administrator shall reconsider the determination and grant an oral hearing if requested. The petitioner shall be allowed at least 20 business days to prepare for the hearing.
- C. After considering the petition and 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 10 business days after the decision is mailed unless the petitioner files an appeal to the city council within that time. The appeal shall be filed with the tax administrator. The city council's decision shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within 10 business days of mailing of the city council decision.

Section 12: COLLECTIONS

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

Section 13: LIENS

The city may record a lien in the city's lien docket 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 city as to any delinquent remittances by the transient lodging provider.

Section 14: REFUNDS

- A. Refunds by City 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 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 City to Occupant. A transient lodging tax collector may file a claim for refund by filing a claim in writing within three 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 city and the occupant was not required to pay the tax or overpaid, the city 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 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 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.

Section 15: ADMINISTRATION

- A. Use of TLT Funds.⁶ Seventy percent of the revenue from the tax rate of [tax rate] shall be used for tourism promotion and tourism -related facilities. Thirty percent of the revenue of the [tax rate] shall be used for City services.⁷
- 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 years and six months.
- C. Examination of Records – Investigations. The tax administrator or agent may examine all records of a local tax trustee relating to receipt of rent and TLT and remittance of tax during normal business hours and may obtain copies of the records to audit returns.
- 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 City will act consistently with the interpretation until it is withdrawn, and the city shall provide 30 days’ written notice of withdrawal of an interpretation.
- E. Confidential Character of Information Obtained – Disclosure Unlawful. The city shall maintain the confidentiality of information provided by transient lodging tax collector. Nothing in this subsection shall be construed to prevent:
 - a. The disclosure to, or the examination of records and equipment by, another city official, employee or agent for collection of taxes for the purpose of administering or enforcing any provisions of this chapter or collecting city business license fees.
 - b. Disclosure of information to the transient lodging tax collector and the transient lodging tax collector’s agents.
 - c. The disclosure of the names and addresses of any persons to whom certificates of authority have been issued.
 - d. The disclosure of general statistics regarding taxes collected or business done in the City.
 - e. Disclosures required by ORS Chapter 192.
 - f. Disclosures required by ORS Chapter 297.

Section 16: APPEALS TO CITY COUNCIL

Any person aggrieved by any decision of the tax administrator may appeal to the city council by filing a written appeal with the tax administrator within 10 business days of the serving or mailing of the decision being appealed. The city manager shall schedule the hearing on a city council agenda and provide the appellant notice of the hearing at least 10 business days before the hearing. The city council 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 city council by filing a written appeal within 10 business days of the mailing of the notice of the regulation.

⁶ The example provided here assumes the city did not have a TLT prior to 2003 and therefore the entire tax is subject to the 70/30 distribution required by state law for newly imposed TLTs. ORS 320.350. If a city has a grandfathered TLT with a different distribution ratio and the city would like to increase the tax rate, it may do so but the increase will trigger the 70/30 distribution required by state law. Although not completely free from doubt, most local governments interpret the 70/30 distribution to only apply to the increased portion of the TLT, not the total revenue generated from the increased tax as a whole.

For example, if the local government had a 5 percent grandfathered tax with 20 percent going to tourism promotion and 80 percent going to the general fund on or before July 1, 2003, it could continue to apply the 20/80 distribution. However, if the local government increased the tax to 8 percent, the 20/80 distribution would apply to the funds raised by the grandfathered 5 percent and the 70/30 distribution would apply to the funds raised by the 3 percent increase. Sample language for this scenario would be:

Twenty percent of the revenue from the first 5 percent shall be used for tourism promotion and 80 percent of the revenue from the first five percent of the tax shall go into the general fund. Seventy percent of the funds generated by the remaining three percent of the tax may be used for any tourism purpose consistent with state law. Thirty percent of the funds generated by the remaining 3 percent shall go into the general fund.

⁷ Cities are advised to closely track TLT funds. The best practice is to form a “Tourism Fund” where the tax revenue is used only for tourism promotion and tourism-related facilities. In this way, if the city’s compliance with ORS 320.350 is ever challenged, the city can prove the funds were used appropriately. If TLT funds are placed in the general fund, or combined with other tax revenue, this may be more difficult. Likewise, if a city transfers TLT funds to a third party—such as a chamber of commerce—the city should have an agreement with the third party which gives the city the ability to audit the funds to ensure compliance with the law. Please see Appendix C for recommended language to include.

Section 17: PENALTY⁸

A violation of this chapter is a Class A civil infraction. Each day that a violation remains uncured is a separate infraction.

⁸ Cities may want to include a penalty section or make violations subject to the city's general penalty, if applicable.

Intergovernmental Agreement (IGA)

TRANSIENT LODGING TAX COLLECTION INTERGOVERNMENTAL AGREEMENT

This Transient Lodging Tax Agreement [enter agreement name] is entered into between the State of Oregon, acting by and through its Department of Revenue (the Department) and [enter city], under the authority of ORS 305.620.

In consideration of the conditions and promises hereinafter contained, it is mutually agreed by the parties that the Department shall supervise and administer, according to the terms and conditions set forth in this Agreement, the Local Tax on transient lodging by transient lodging providers authorized under ORS 320.365 and approved by the voters of City.

(1) Definitions. As used in this Agreement the following terms have the meanings ascribed to them:

(a) "Confidential Information" means the information on Local Tax returns administered pursuant to ORS 305.620, any information in the reports required under Sections 8 and 9 of this Agreement from which information about a particular Local Taxpayer is discernable from the report due to a small number of Local Taxpayers in City or similar factors, and any other information exchanged between the Department and City related to this Agreement, which is confidential under ORS 314.835.

(b) "Fees" means collectively the Administrative Services Fee, Business Fee and any additional fees described in Section 5 of this Agreement.

(c) "Local Government" means a city or county that has entered into a form of this agreement with the Department under the authority of ORS 305.620 for the Department to collect Local Taxes authorized under ORS 320.365.

(d) "Local Tax" or "Local Taxes" means the Local Transient Lodging Tax imposed by City, together with any additional interest or penalties provided for by state statute or the Department's rules; it does not include any additional penalties or fees that City may assess against its Local Taxpayers.

(e) "Local Taxpayer" means a Transient Lodging Provider, or a Transient Lodging Intermediary, with a lodging facility located in the taxing jurisdiction of City.

(f) "Ordinance" means the ordinance imposing a Local Tax adopted by the governing body of the City that is attached hereto as **Exhibit B** and by this reference incorporated herein.

(g) "Taxpayer" means a Transient Lodging Provider or Transient Lodging Intermediary with a lodging facility located in a taxing jurisdiction which has opted to have the Department of Revenue administer their local transient lodging tax program throughout Oregon.

(h) "Transient Lodging" has the meaning given in ORS 320.300(11)

(i) "Transient Lodging Intermediary" has the meaning given in ORS 320.300(12)

(j) "Transient Lodging Provider" has the meaning given in ORS 320.300(13).

(2) General Administration. The Department shall be responsible for all aspects of Local Tax administration, including, but not limited to, adopting administrative rules; auditing returns; assessing deficiencies and collecting the Local Tax and penalties and interest under applicable statutes, including but not limited to ORS 305.265, ORS 305.220, and ORS 314.400; making refunds; holding conferences with Local Taxpayers; handling appeals to the Oregon Tax Court; issuing warrants for the collection of unpaid taxes; determining the minimum amount of Local Tax economically collectible; and taking any other action necessary to administer and collect the Local Taxes. The Department has adopted rules related to the taxation of Transient Lodging under ORS chapter 320. City understands and agrees that such rules will be applied in administering the Local Tax.

(3) Level of Service. In performing its duties, the Department may in its sole discretion determine what action shall be taken to enforce provisions of the law and to collect the Local Tax. In exercising its discretion, the Department shall provide a level of services that are comparable to the level of services it provides in the administration of the State of Oregon transient lodging tax laws and the collection of such taxes owed to the State of Oregon. If the Department deems it necessary to vary substantially from this standard, the Department shall first notify City of the need and obtain City's consent. The Department shall provide all forms necessary for implementation of the Local Tax, including forms for transient lodging tax returns, exemptions and refunds.

(4) Transfer of Taxes to City. Beginning at the end of the first full quarter after execution of this Agreement, the Department shall remit to City the amount of Local Taxes collected in the preceding quarter less amounts withheld to pay the Department's Fees and other costs as described in this Agreement within 60 days of the return due date for the quarter. The Department shall notify City if, because of inability to move funds electronically or otherwise through the banking system, a force majeure event described in Section 26 of this Agreement or other exigent circumstance, the Department is unable to transfer the Local Tax collected to City as provided in this Section. In that event, the Department shall provide an estimate, if possible, of when it expects to be able to transfer the Local

Taxes collected to City. The Department may enter into an agreement with another state government agency to fulfill the requirements of this Section 4, provided that said government agency can comply with the requirements of this section.

(5) Fees. In order to recover its costs to collect and transfer the Local Tax as provided in this Agreement the Department shall be paid the following three fees:

(a) **Administrative Services Fee:** Pays for the establishment and maintenance of financial systems needed to administer and distribute Local Taxes. The fee shall be calculated annually as a percentage of the equivalent of 60 hours of work conducted for the Department of Revenue by the Department of Administrative Services, divided among the Local Governments in proportion to the number of Taxpayers in each Local Government. This fee shall be charged only if the Department of Administrative Services provides transfer services as described in section (4).

(b) **Business Fee:** Pays for the Local Tax administration activities set forth in this Agreement. The fee shall be calculated as a percentage of the Department's Business Division annual expenses for the administration of all lodging taxes, with the total fee increasing in direct proportion to the number of Local Taxpayers. The total amount per Local Taxpayer billed to City under the Business Fee shall not exceed 0.035 percent of the Department's Business Division expenses for the administration of all lodging taxes;

FOR EXAMPLE, in a hypothetical with the following assumptions:

1,000 Taxpayers

50 Local Taxpayers in the City of Mainville

2 Local Taxpayers in the City of Middletown

Business Division's Lodging Tax Expenses: \$500,000 per year

Hourly DAS rate: \$99/hour

The fees would be calculated as follows:

Administrative Services Fee = $(\$99/\text{hour} * 60 \text{ hours}) / 1,000 \text{ Taxpayers} = \$5.94 \text{ per Local Taxpayer per year}$

Business Fee = $\$500,000 \text{ in lodging tax expenses per year} * 0.035\% = \$175 \text{ per Local Taxpayer per year}$

City of Mainville: $(\$5.94 \text{ Administrative Services Fee} + \$175 \text{ Business Fee}) * 50 \text{ Local Taxpayers} = \$9,047.00 \text{ in fees}$

City of Middletown: $(\$5.76 \text{ Administrative Services Fee} + \$175 \text{ Business Fee}) * 2 \text{ Local Taxpayers} = \361.52 in fees

(c) In addition to the Fees described above, the Department may withhold or otherwise recover from City the Department's costs for additional services not described in this Agreement related to the Local Tax; such additional costs may include, without limitation, requests for audits from City that exceed the scope of the Department's normal audit procedures, requests for research or advice from the Department or the Oregon Department of Justice attorneys, or specially appointed counsel, regarding the Local Tax.

(d) If the Department determines that its costs cannot be covered by the maximum fees outlined in this Section 5, the Department will notify City of the amount by which the Department has determined the Fees must increase. If the Department and City do not agree upon a Fee increase and related amendment to this Agreement, then this Agreement may be terminated by either party in accordance with Section 16 of this Agreement.

(e) The Department may recover its costs to administer the Local Tax, per ORS 305.620(5). The above formula is intended to produce the Department's best estimate of its costs to administer the Local Tax.

(6) Withholding for Fees and Rebate. The Department may withhold from the Local Taxes collected and each transfer to City an amount equal to four percent (4%) of the Local Taxes collected. In the first quarter of each calendar year, the Department will reconcile the amounts withheld in the previous year with the total Fees assessed and provide a reconciliation in the Department's annual report described in Section 9 of this Agreement. If the amount withheld in a calendar year exceeds the amount of the Department's Fees, the Department will rebate the balance of the Local Taxes withheld to City by the end of the first quarter following the year of withholding. If the amount withheld does not cover the Department's Fees for the preceding year, the amount of the shortfall will be withheld from subsequent transfers of Local Taxes collected until the Department's Fees are fully paid, or in its discretion the Department may invoice City for the unpaid amount of the Department's Fees.

(7) Recovery of Overpayments. If the amount of Local Taxes paid to City under this Agreement exceeds the amount to which City is entitled, the Department may, after notifying City in writing, withhold from later payments due City under this Agreement such amounts, over such periods of time, as are necessary to recover the amount of the overpayment.

(8) Department Quarterly Reports. Beginning with the first full calendar quarter after the execution of this Agreement and continuing each calendar quarter thereafter, within sixty (60) days after the due date for quarterly Local Tax returns, the Department shall provide City with a report indicating the amount of Local Taxes collected, the Department's Fees incurred, the amount withheld under Section 6 of this Agreement and the cumulative amount of delinquent Local Taxes for each lodging provider in City's jurisdiction. The information in this report must be treated as potentially revealing Confidential Information and shall be protected as described in Section 15. City shall adopt procedures to prevent Confidential Information from being disclosed, except as consistent with this Agreement. The Department and City may disclose any non-confidential information from a report when required to do so by law, including the Oregon Public Records Law, ORS 192.311 to 192.478.

(9) Department Annual Reports. In the first calendar quarter of each year, the Department shall provide a written annual report of the preceding calendar year to City showing the total amount of Local Taxes collected, refunds paid, the expenses of administering and collecting the Local Tax, and other pertinent information. The report shall show the total amount withheld by the Department under Section 6 of this Agreement and shall show the Department's Fees, charged by category. In the report, the Department shall also make recommendations concerning changes in Local Tax Ordinances, procedures, policies, Local Tax administration and related matters, as the Department deems necessary and appropriate. The information in this report must be treated as potentially Confidential Information and shall be protected as described in Section 15. City shall adopt procedures to prevent Confidential Information from being disclosed, except as consistent with this Agreement. The Department and City may disclose any non-confidential information in the report when required to do so by law, including the Oregon Public Records Law, ORS 192.311 to 192.478.

(10) City Reports. Within sixty (60) days of the effective date of this Agreement, City shall provide the Department with a list of zip code areas that are within its jurisdiction for purposes of imposing the Local Tax. City shall review all reports and reconciliations provided to it by the Department and shall promptly notify the Department of any perceived errors or omissions in such reports.

(11) Records Maintenance and Access. Each party shall maintain its records relevant to this Agreement, the Local Taxes and Local Taxpayers for the period of time specified and in the manner required under the document retention and archiving requirements applicable to it that are established under ORS 192.005 to 192.170. Upon written request, each party may examine the records of the other party at a time and location that is convenient and without extra cost to the holder to the records; provided, however, any requests for records made in connection with litigation or other efforts to collect the Local Tax shall be immediately provided in the time and manner requested.

(12) Ordinance and Notification of Changes. Contemporaneous with the execution of this Agreement, City shall provide a copy of the Ordinance to Department for incorporation into this Agreement as Exhibit B. In order to insure consistency in administration of the Local Tax, each party shall notify the other of any change in applicable law, including changes to the Ordinance and any state or local regulations or rulings interpreting the Local Tax or the Ordinance, any changes in rates or changes in the City's boundary at least ninety (90) days prior to the effective change, unless it is not legally possible to provide ninety (90) days' notice or both parties mutually agree to effect such changes in less than ninety (90) days. Each party shall notify the other of any change in administration of the Local Tax under this Agreement. The parties shall cooperate in amending the Ordinance or in seeking any amendments to ORS 320.365 or ORS 305.620 they deem necessary.

(13) Information. The parties will cooperate in the exchange of information and making public announcements to facilitate effective administration of the Local Tax and maintain consistency in public announcements and information. Policy announcements, announcement of changes to the Ordinance, and all public relations related to the Local Tax will be handled by City. The Department shall promptly notify City of any issue arising in the administration of the Local Tax that would require any legislative change or affect City's policy, including any policy that relates to the amount of Local Tax collected. Nothing in this section shall prohibit the Department from conducting its own outreach activities to increase awareness and knowledge of Local Tax obligations.

(14) Limits and Conditions. To the extent limited by applicable provisions of Article XI of the Oregon Constitution or other governing law, and within the limits of the Oregon Tort Claims Act applicable respectively to the Department and City, each party shall indemnify the other for damage to life or property arising from their respective duties and obligations under this Agreement, provided neither party shall be required to indemnify the other for any such liability arising out of a party's own negligent or wrongful acts.

(15) Confidentiality.

(a) Confidential information may be disclosed to city by the Department, at the discretion of the Department, only for purposes of carrying out the administration of the Local Tax. Requests for Confidential Information may be made by City by giving not less than ten (10) days' notice to the Department, stating the information desired, the

purposes of the request, and the use to be made of such information. If the compilation of the requested information is not reasonably feasible, the Department shall so advise City and may decline to provide the requested information.

(b) ORS 314.840(3) requires that employees and representatives of City who receive Confidential Information must be advised in writing of the provisions of ORS 314.835 and 314.991(3), relating to the penalties for unlawful disclosure. Prior to being given access to Confidential Information, all City employees involved in the performance of this Agreement must review the DOR Secrecy Clause and sign the DOR Secrecy Laws Certificate (substantially in the form of Exhibit A, attached hereto and by this reference incorporated herein) certifying the employee understands the confidentiality laws and the penalties for violating them. Annually thereafter, (on or before a date specified by the Department), or upon request by the Department, such City employees must review and sign the latest versions of the Secrecy Clause and the Secrecy Laws Certificate. All signed Secrecy Laws Certificates must be immediately emailed to the designated Department Authorized Representative (indicated below). When the employee terminates employment with City, City will forward the certificate to the Department's Authorized Representative indicating the employee is no longer employed by City. A listing of every person employed by City that is authorized to request and receive Confidential Information identified in this Agreement must be sent by City to the following designated representative:

Andrew Trolan
Title: Transient Lodging Tax Program Manager
Contact Email: Andrew.Trolan@Oregon.Gov

(c) Upon request and pursuant to the instructions of the Department, City shall return or destroy all copies of Confidential Information provided by the Department to City, and City shall certify in writing the return or destruction of all such Confidential Information.

(d) The administrative rules implementing ORS 314.835 and ORS 314.840 as amended from time to time during the term of this Agreement, shall apply to Confidential Information under this Agreement.

(e) City shall comply with the requirements of ORS 646A.600 to 646A.628 in the event of a breach of security or disclosure of confidential information.

(16) Term. The term of this Agreement shall be from the date it is executed by all parties and until it is terminated by operation of law or by either party, at its discretion upon at least ninety (90) days prior written notice. Prior to the termination date specified in written notice provided under this section or Section 17 below, City and the Department will continue to perform their respective duties and obligations of under this Agreement. After the termination date, the Department will cease all collection and other activities under this Agreement, unless prior to the termination date the Department and City agree in writing that the Department may continue actions that are pending before the Oregon Tax Court or the Oregon Supreme Court, or are being collected after judgment or stipulation. In addition, after the termination date the Department will continue to remit to City any Local Taxes received by the Department, after deduction of the Department's actual costs, until all matters pending on the date of termination have been resolved or collected. The Department shall administer the Local Tax for City beginning with the calendar quarter commencing after this Agreement is executed, However, if this Agreement is fully executed on or before the 15th day of the calendar quarter, the Department shall begin administering the Local Tax for the quarter in which this Agreement is executed.

(17) Default and Remedies. A party shall be in default under this Agreement if it fails to perform any of its duties and obligations under this Agreement, and fails to cure such nonperformance within ninety (90) days after the other party provides written notice specifying the nature of the nonperformance. If the nonperforming party does not cure its nonperformance, or provide a satisfactory explanation to the other party of its performance under this Agreement, the other party may terminate this Agreement immediately or at a later date specified in written notice provided to the nonperforming party. In addition to termination of this Agreement, in the event of default by a nonperforming party, the other party may pursue any remedies available in law or equity, including an action for specific performance.

(18) Notices. All notices, documents, and information shall be sent as follows:

Oregon Department of Revenue
Transient Lodging Tax
Salem, OR 97309

(19) Amendments. The provisions of this Agreement shall not be waived, altered, modified, supplemented, or amended, in any manner whatsoever, except by written instrument signed by both parties.

(20) Successors and Assigns. This Agreement shall be binding and inure to the benefit of the parties, their assigns, and successors.

(21) Severability. If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

(22) Representations. Each party represents to the other that the making and performance of this Agreement: (a) have been duly authorized by its governing body or official, (b) does not and will not violate any provision of any applicable law, rule, regulation, or order of any court, regulatory commission, board or other administrative agency or any provision of any applicable local charter or other organizational document, and (c) do not and will not result in the breach of, or constitute a default or require any consent under any other agreement or instrument to which the party is bound.

(23) Governing Law, Consent to Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively "Claim") between the Department and City regarding the enforcement or interpretation of this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon. The parties understand and agree that any action brought to determine the amount of Local Tax owed by a Local Taxpayer, whether brought solely by the Department or in conjunction with City shall be brought solely in the Oregon Tax Court.

(24) Nonappropriation. The obligation of each party to perform its duties under this Agreement is conditioned upon the party receiving funding, appropriations, limitation, allotment, or other expenditure authority sufficient to allow the party, in the exercise of its reasonable administrative discretion, to meet its obligations under this Agreement. Nothing in this Agreement may be construed as permitting any violation of Article XI, sections 7 or 10 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of each party.

(25) Survival. All rights and obligations of the parties under this Agreement will cease upon termination of the Agreement, other than the rights and obligations arising under Sections 14, 16 and 17, and those rights and obligations that by their express terms survive termination of this Agreement; provided, however, that termination of this Agreement will not prejudice any rights or obligations accruing to a party prior to termination.

(26) Force Majeure. Neither party is responsible for any failure to perform or any delay in performance of an obligation under this Agreement caused by fire, civil unrest, labor unrest, natural causes, or war, which is beyond that party's reasonable control. Each party shall, however, make all reasonable efforts to remove or eliminate such cause of failure to perform or delay in performance and shall, upon the cessation of the cause, diligently pursue performance of its obligation under this Agreement.

(27) Counterparts. This Agreement may be executed in counterparts, all of which when taken together shall constitute one agreement, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed constitutes an original.

(28) Merger. This Agreement and any exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements or presentations, oral or written, not specified herein regarding this Agreement.

Each party represents that this Agreement, when fully executed and delivered will constitute a legal, valid and binding obligation of the party in accordance with its terms, and that the person signing below is the authorized representative of the party with full power and authority to bind his/her principal to this Agreement.

Oregon Department of Revenue	City:
Name/title:	Name/title:
Signature:	Signature:
Date signed:	Date signed:

EXHIBIT A



DEPARTMENT OF REVENUE

SECURITY CLAUSE

and

SECURITY LAWS CERTIFICATE



SECRECY CLAUSE

Taxpayer information is confidential and protected by Oregon law. Only authorized persons may have access to taxpayer information, or to secure buildings where taxpayer information is handled. Oregon law requires that you sign a Secrecy Certificate before being allowed access to this confidential information or secure areas. By signing the certificate, you certify that you understand the confidentiality laws and the penalties for violating them.

This applies to everyone with access to taxpayer information, including:

- Department of Revenue employees
- Employees of other government agencies
- Vendors and contractors
- Business partners

Penalties for unauthorized disclosure of state tax information

- **Income tax***—Class C felony; up to \$125,000 fine; up to five years imprisonment; dismissal from state employment; no public office for five years. [ORS 314.991(2)]
- **Inheritance tax**—Class C felony; up to \$125,000 fine; up to five years imprisonment; dismissal from state employment; no public office for five years. [ORS 118.990(3)]
- **Industrial property tax**—Up to \$10,000 fine; up to one year imprisonment. [ORS 308.990(5)]
- **Timber tax**—Up to \$5,000 fine; dismissal from state employment. (ORS 321.686)
- **Employment Department**—May result in dismissal from state employment, or other discipline. [ORS 657.665(6)]

* These provisions also apply to transient lodging tax (ORS 320.330), cigarette tax (ORS 323.403), tobacco products tax (ORS 323.595), emergency communications tax (ORS 403.230), oil and gas production tax (ORS 324.170), hazardous substances tax (ORS 453.410), and petroleum products tax (ORS 465.124).

Penalties for unauthorized disclosure of federal tax information

- **IRC Sect. 7213**—Felony; up to \$5,000 fine; imprisonment of up to five years; cost of prosecution, damages**.
- **IRC Sect. 7213A**—Up to \$1,000 fine; imprisonment of up to one year; cost of prosecution, damages**.

** Damages may include \$1,000 per act, actual damages, punitive damages, cost of legal action, attorney fees. See Section 7431.

Instructions

Please read the following laws. They explain the types of information that are confidential. If you have questions during your employment or performance of duties, ask your supervisor or a Disclosure officer before accessing or disclosing information.

After reading this information, fill out the last page and return it to the Department of Revenue. Keep the other pages for your records.

Oregon Income Tax Laws

ORS 314.835

(1) Except as otherwise specifically provided in rules adopted under ORS 305.193 or in other law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return required in the administration of ORS 310.630 to 310.706, required in the administration of any local tax pursuant to ORS 305.620, or required under a law imposing a tax upon or measured by net income. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 314.840 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 314.840 (2) or any other provision of state law to divulge or make known the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for income tax is to be adjudicated by the court from which such process issues.

(2) As used in this section:

(a) "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

(b) "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number, employer identification number or other taxpayer identification number and the amount of refund claimed by or granted to a taxpayer.

ORS 314.991

(2) Violation of ORS 314.835 is a Class C felony. If the offender is an officer or employee of the state the offender shall be dismissed from office and shall be incapable of holding any public office in this state for a period of five years thereafter.

Applicability to other tax programs

The above provisions of ORS 314, concerning the confidentiality of returns and penalties, also apply to:

• Transient lodging tax	ORS 320.330
• Cigarette tax	ORS 323.403
• Tobacco products tax	ORS 323.595
• Emergency communications tax	ORS 403.230
• Oil and gas production tax	ORS 324.170
• Hazardous substances tax	ORS 453.410
• Petroleum products tax	ORS 465.124

Oregon Inheritance Tax Laws

ORS 118.525

(1) It shall be unlawful for the Department of Revenue or any of its officers or employees to divulge or make known in any manner any particulars disclosed in any return or supporting data required under this chapter. Except for executors or beneficiaries and their authorized representatives, it shall be unlawful for any person or entity who has acquired information pursuant to subsections (3) and (4) of this section to divulge or make known such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department, or its officers or employees, or persons described in subsections (3) and (4) of this section, to divulge or make known any particulars disclosed in any such return or supporting data except where the liability for inheritance taxes is to be adjudicated by the Oregon Tax Court. Nothing in this section shall prohibit the publication of statistics so classified as to prevent the identification of particulars in any return or supporting data covered by this section.

(2) As used in this section:

(a) "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or former officer, employee or person, or an authorized representative of such former officer, employee or person.

(b) "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number and the amount of refund claimed by or granted to a taxpayer.

ORS 118.990

(3) Violation of ORS 118.525 is a Class C felony. If the offender is an officer or employee of the state the offender shall be dismissed from office and shall be incapable of holding any public office in this state for a period of five years thereafter.

Oregon Property Tax Laws

ORS 308.290

(11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

ORS 308.413

(1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the department and all information furnished to the department shall be available to the county assessor.

(b) All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990 (5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990 (5), that these sections have been explained to the person and that the person is aware of the penalties for violation of this section.

ORS 308.990

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is punishable, upon conviction, by a fine not exceeding \$10,000, or by imprisonment in the county jail for not more than one year, or by both.

Forestland Tax Laws

ORS 321.682

(1) Except as otherwise specifically provided by law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of the tax or any particulars set forth or disclosed in any report or return required to be filed under ORS 321.045 or 321.741 or any appraisal data collected to make determinations of specially assessed value of forestland pursuant to ORS 321.201 to 321.222. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 321.684 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena

or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 321.684 (2) or any other provision of state law, to divulge or make known the amount of tax or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for timber tax is to be adjudicated by the court from which such process issues.

(2) As used in this section, "officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

ORS 321.686

Violation of ORS 321.682 is subject to a fine not exceeding \$5,000 or, if committed by an officer or employee of the state, dismissal or removal from office or employment, or both fine and dismissal or removal from office or employment.

Oregon Employment Department Laws

ORS 657.665

(4)The Employment Department may: ... (i) Disclose information to the Department of Revenue for the purpose of performing its duties under ORS 293.250 or under the revenue and tax laws of this state. The information disclosed may include the names and addresses of employers and employees and payroll data of employers and employees. The information disclosed is confidential and may not be disclosed by the Department of Revenue in any manner that would identify an employing unit or employee except to the extent necessary to carry out the department's duties under ORS 293.250 or in auditing or reviewing any report or return required or permitted to be filed under the revenue and tax laws administered by the department. The Department of Revenue may not disclose any information received to any private collection agency or for any other purpose. If the information disclosed under this paragraph is not prepared for the use of the Employment Department, the costs of disclosing the information shall be paid by the Department of Revenue.

(6) Any person or any officer or employee of an entity to whom information is disclosed by the Employment Department under this section who divulges or uses the information for any purpose other than that specified in the provision of law or agreement authorizing the use or disclosure may be disqualified from performing any service under contract or disqualified from holding any appointment or employment with the state agency that engaged or employed that person, officer or employee. The Employment Department may immediately cancel or modify any information sharing agreement with an entity when a person or an officer or employee of that entity discloses confidential information, other than as specified in law or agreement.



SECRECY LAWS CERTIFICATE

**Required by ORS 314.840(3), ORS 118.525(6),
ORS 308.413(3), ORS 321.684**

I have read the laws prohibiting disclosure of confidential information for the tax programs below.

The laws have been explained to me.

I have been furnished with a copy of the laws.

I understand Oregon's disclosure laws and the penalties for violating them.

Income tax	ORS 314.835; ORS 314.991(2)
Inheritance tax	ORS 118.525(1); ORS 118.990(3)
Industrial property tax	ORS 308.290(11); ORS 308.413; ORS 308.990(5)
Forestland tax	ORS 321.682; ORS 321.686
Employment Department tax	ORS 657.665(4)(i) and (6)
Transient lodging tax	ORS 320.330
Cigarette tax	ORS 323.403
Tobacco products tax	ORS 323.595
Emergency communications tax	ORS 403.230
Oil and gas production tax	ORS 324.170
Hazardous substances tax	ORS 453.410
Petroleum products tax	ORS 465.124
Federal tax laws	IRC Sections 7213, 7213A, 7431

VENDORS, CONTRACTORS, BUSINESS PARTNERS

PRINT your full name	Business telephone number
Print full name of business or organization for which you are acting in an official capacity	
Address of business or organization	SSN (Collection agency employees only)
What is the nature of your business?	Duration of contract or visit
Revenue contact	Area where you'll be working
Signature	Date
X	

REVENUE EMPLOYEES

PRINT your full name	Date
Signature	
X	

AGENCY USE

In Compliance
 Not in Compliance

Resources

DOR Transient Lodging Tax Program website:

www.oregon.gov/dor/programs/businesses/pages/lodging.aspx

Oregon Revised Statutes—Transient Lodging Taxes website:

oregon.public.law/statutes/ors_320.300

Oregon Administrative Rules—State Lodging Tax website:

oregon.public.law/rules/oar_150-320-0040

League of Oregon Cities website—*Legal Guide to Collecting Transient Lodging Tax in Oregon*

(Search “*Reference library*” by keyword):

www.orcities.org/resources/reference/reference-library

Travel Oregon Website—*Travel Oregon Local Transient Lodging Tax: Expenditures and Administration Report*

www.industry.traveloregon.com/resources/research/local-transient-lodging-tax-expenditures-and-administration-report