

ORDINANCE NO. 243-19
AN ORDINANCE AMENDING ORDINANCE NO. 192-08,
ADOPTING TRANSIENT ROOM TAX TITLE 3 CHAPTER 2

TRANSIENT ROOM TAX

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

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; and

WHEREAS, ORS 320.350 provides that a city council may impose local transient lodging tax for tourism-related items, certain debt-related expenses and with a percentage of net revenue used for city services per the ORS; and

WHEREAS, City of Irrigon adopted Chapter 2 of Title 3 on September 16, 2008 implementing a five percent (5%) transient lodging tax; and

WHEREAS, transient lodging tax collectors, as that term is used in ORS 320.300, are responsible for collecting and remitting the tax to the city; and

WHEREAS, transient lodging tax collectors are responsible for adhering, collecting and remitting the required tax to the State of Oregon; 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 specific third-party entity to collect the consideration charged for occupancy of the transient lodging and remitting the tax to the city.

NOW THEREFORE, BASED ON THE FOREGOING, THE CITY OF IRRIGON ORDAINS AS FOLLOWS:

Chapter 2 Transient Room Tax of Title 3 Business and License Regulations is updated as follows and known hereafter as **TRANSIENT ROOM TAX**

SECTION:

- 1: Definitions
- 2: Tax Imposed
- 3: Collection of Tax by Transient lodging tax collector
- 4: Short-term Rental Hosting Platform Fees
- 5: Liability for Tax
- 6: Exemptions
- 7: Transient Lodging Provider's Registration Form
- 8: Certificate of Authority
- 9: Collections, Returns and Payments
- 10: Delinquency and Penalties
- 11: Deficiency Determinations

- 12 : Redemption Petition
- 13: Fraud; Refusal to Collect; Evasion
- 14: Notice of Determination
- 15: Transient lodging tax collector Delay
- 16: Redetermination
- 17: Security for Collection of Tax
- 18: Liens
- 19: Refunds
- 20: Records
- 21: Confidentiality
- 22: Disposition and Use of Tax Revenues
- 23: Tax Review Committee
- 24: Appeals to Committee
- 25: Penalties

SECTION 1: DEFINITIONS: For purposes of this Chapter, the following terms shall mean:

- OCCUPANCY:** Use or possession of, or the right to use or possess any space in transient lodging for dwelling, lodging or sleeping purposes for less than 30 days.
- OCCUPANT:** 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.
- PERSON:** An individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or another group or combination acting as a unit.
- RENT:** 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 rent.
- SHORT-TERM RENTAL:** A house, duplex, multi-plex, apartment, condominium, houseboat, trailer or residential dwelling unit where a person rents a guest bedroom or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.
- SHORT-TERM RENTAL HOSTING PLATFORM:** A business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental hosting platforms are transient lodging intermediaries.
- TAX or TLT (Transient Lodging Tax):** Either the tax payable by the transient or the aggregate amount of taxes due from an transient lodging tax collector during the period for which the transient lodging tax collector is required to report collection.
- TAX ADMINISTRATOR:** The City Manager or designee of the City of Irrigon.
- TAX COMMITTEE:** The Irrigon City Council acting in the capacity set forth in Section 23 of this Chapter.

TRANSIENT:

An individual who occupies or is entitled to occupy space in transient lodging for a period of thirty (30) consecutive days or less, counting portions of days as full days. The day a transient checks out of the transient lodging shall not be included in determining the thirty (30) day period if the transient is not charged rent for that day. A person occupying space in transient lodging shall be considered a transient until a period of thirty (30) days has expired unless there is an agreement in writing between the transient lodging tax collector and the occupant providing for a longer period of occupancy or the tenant actually extends occupancy more than thirty (30) consecutive days. A person who pays for lodging on a monthly basis regardless of the number of days in the month shall not be considered a transient.

Transient Lodging or Transient Lodging Facilities

- 1) Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy;
- 2) Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy; or
- 3) Houses, Bed and breakfast facilities, lodges, guest ranches, cabins, condominiums, apartment units, duplexes, multi-plexes, or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.

Transient Lodging Provider:

A person that furnishes transient lodging.

Transient Lodging Intermediary

A person other than a transient lodging provider that facilitates the retail sale of transient lodging, which may include online transient lodging platforms, travel agents, Tour Outfitter Companies, and:

- a) Charges for occupancy of the transient lodging;
- b) Collects the consideration charged for occupancy of the transient lodging; or
- c) Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

Transient Lodging Tax (TLT) Collector

A transient lodging provider or transient lodging intermediary.

SECTION 2: TAX IMPOSED:

- A. A transient shall pay a tax (TLT) in the amount of five percent (5%) of the rent for the privilege of occupancy in transient lodging in the City of Irrigon to the transient lodging tax collector. The tax constitutes a debt owed by the transient to the City of Irrigon, and the debt is extinguished only upon payment of the tax by the transient lodging tax (TLT) collector to the City of Irrigon. If the rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the transient lodging tax collector with each installment. In all cases, rent paid or charged for occupancy excludes the sale of goods, services or commodities.
- B. Bills, receipts or invoices provided to occupants shall list the transient lodging tax separately and must accurately state the amount of the tax. All amounts listed as transient lodging tax on

City of Irrigon

invoices, bill or receipts must be reported as transient lodging tax and, after collection, must be turned over to the City of Irrigon, less the ten five percent (10 5%) administrative charge.

- C. Effective upon adoption, each occupant shall pay the TLT in the amount of the established percent of the rent. The occupant shall pay with the rent to the lodging tax collector. TLT amounts shall be rounded to the nearest cent. The TLT Collector shall maintain records of all rents charged and TLT payments received.

SECTION 3: COLLECTION OF TAX BY TRANSIENT LODGING TAX COLLECTOR:

- A. Every transient lodging tax collector renting space for lodging or sleeping shall collect a tax from the occupant. The tax collected or accrued constitutes a debt owed by the transient lodging tax collector to the City.
- B. In cases of credit card, for the purpose of this section, payment is considered made when the occupancy occurs or deferred payment of rent, the payment of tax may be deferred until the rent is paid, and the transient lodging tax collector shall then be liable for the tax when payments are made. The transient lodging tax collector is liable for any tax that should have been collected from occupant, except in cases of nonpayment of rent by the occupant
- C. The Tax Administrator shall enforce this Chapter.
- D. For rent collected on portions of a dollar, fractions of a penny of tax shall not be remitted.
- E. Upon request from 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.
- F. A transient lodging provider or intermediary shall not advertise that the tax will not be added to the rent, that a portion of it will be assumed or absorbed by the transient lodging tax collector or that a portion will be refunded, except in the manner provided by this chapter.

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 the short-term rentals are lawfully registered as operators with the City of Irrigon and possess a certificate of authority at the time the short-term rental is occupied.

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: EXEMPTIONS: The transient lodging tax shall not be imposed on:

- A. An occupant staying more than thirty (30) consecutive days.
- B. An occupant whose rent is less than three dollars (\$3.00) per day.
- C. Any person who pays rent for a hospital room, medical clinic, convalescent home, nursing home or any other residential facility that is registered or certified by the Oregon Department of Human Services or the Oregon Health Authority.

SECTION 7: TRANSIENT LODGING REGISTRATION FORM:

- A. A transient lodging provider shall register with the Tax Administrator, on a form provided by the administrator, within fifteen (15) days after beginning business or within thirty (30) days after the effective date hereof.
- B. The registration shall include:
 - 1. The name under which the transient lodging provider transacts or intends to transact business.
 - 2. The location with address of any transient lodging.
 - 3. Any other information the tax administrator may require facilitating collection of the tax.
 - 4. The signature of the transient lodging provider.
- C. Failure to register does not relieve the transient lodging provider from collecting the tax or a person from paying the tax.
- D. The transient lodging provider's obligation to collect the tax 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.

SECTION 8: CERTIFICATE OF AUTHORITY:

- A. The Tax Administrator shall issue a certificate of authority to the registrant within fifteen (15) days after the registration.
- B. Certificates are non-assignable and non-transferable and shall be surrendered immediately to the tax administrator on cessation of business at the location named or when the business is sold or transferred or when a transient lodging facility ceases to operate at the location specified in the registration form.
- C. Each certificate shall state the address of the transient lodging facility to which it applies and shall be prominently displayed.
- D. The certificate shall state:
 - 1. The name of the transient lodging provider.
 - 2. The address of the transient lodging facility.
 - 3. The date when the certificate was issued.
 - 4. *"This transient occupancy certificate signifies that the person named on the certificate has fulfilled the requirements of the Transient Room Tax Ordinance of the City of Irrigon by registering with the Tax Administrator for the purpose of collecting the room tax imposed by the City of Irrigon and remitting the tax to the Tax Administrator".*

SECTION 9: COLLECTIONS, RETURNS AND PAYMENTS:

- A. The taxes collected by a transient lodging tax collector are payable to the Tax Administrator on a quarterly basis on the fifteenth day of the following month for the preceding three (3) months and are delinquent on the last day of the month in which they are due. The initial return may be less than the three (3) months preceding the due date. The quarters are:
- 1st quarter July, August, September
 - 2nd quarter October, November, December
 - 3rd quarter January, February, March
 - 4th quarter April, May, June
- B. A completed tax return showing tax collections for the preceding quarter shall be filed with the Tax Administrator, on a form prescribed by the Tax Administrator, before the sixteenth day of the month following each collection quarter.
- C. The transient lodging tax collector may withhold ~~ten~~ five percent (40 5 %) of the tax to cover the expense of collecting and remitting the tax.
- D. Returns shall show the gross rents collected, taxable rents, the total amount of TLT collected and the administrative fee retained. Returns shall also show the exempt and excluded rents and the basis for the exemptions and exclusions.
- E. The transient lodging tax collector shall deliver the return and the tax due to the Tax Administrator's office. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.
- F. For good cause, the Tax Administrator may extend the time for filing a return or paying the tax for not more than 30 days. Further extensions may be granted only by the Tax Review Committee. A transient lodging tax collector to whom an extension is granted shall pay interest at the rate of five tenths of one percent (0.5%) per month on the amount of tax due, without proration for a fraction of a month. If a return is not filed and if the tax and interest due are not paid by the end of the extension granted, the interest shall become a part of the tax for computation of the penalties prescribed in Section 3-3-10 of this Chapter.
- G. The Tax Administrator may require returns and payment of the taxes for other than quarterly periods in individual cases to ensure payment or to facilitate collection by the City.

SECTION 10: DELINQUENCY AND PENALTIES:

- A. A transient lodging tax collector who has not been granted an extension of time for remittance of tax due and who fails to remit the tax prior to delinquency shall pay a penalty of ten percent (10%) of the tax due in addition to the tax.
- B. A transient lodging tax collector who has not been granted an extension of time for remittance of tax due and who fails to pay a delinquent remittance before the expiration of thirty (30) days following the date on which the remittance became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the tax due, the amount of the tax and the ten percent (10%) penalty first imposed.
- C. If the Tax Administrator determines that nonpayment of a remittance is due to fraud or intent to evade the tax, a penalty of twenty five percent (25%) of the tax shall be added to the penalties stated in subsections A and B of this Section.

- D. In addition to the penalties imposed by this Section, a transient lodging tax collector who fails to remit the required tax shall pay interest at the rate of five-tenths of one percent (0.5%) per month, without proration for portions of a month, on the tax due, exclusive of penalties, from the date on which the tax first became delinquent until paid.
- E. Each penalty imposed and the interest accrued under provisions of this Section shall be merged with and become part of the tax required to be paid.
- F. A transient lodging tax collector who fails to remit the tax within the required time may petition the Tax Committee for waiver and refund of the penalty or a portion of it. The Tax Committee may, if good cause is shown, direct a refund of the penalty or portion of it.

SECTION 11: DEFICIENCY DETERMINATIONS:

- A. In making a determination that the returns are incorrect, the Tax Administrator may determine the amount required to be paid on the basis of the facts contained in the return or on the basis of any other information. In the event of a deficiency, the tax administrator shall provide notice of the deficiency to the TLT collector, who shall remit deficiencies with 10 business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.
- B. Deficiency determination may be made on the amount due for one or more than one period. The determined amount shall be payable immediately on service of notice, after which the determined amount is delinquent. Penalties on deficiencies shall be applied as provided in Section 3-3-10 of this Chapter.
- C. In making a determination, the Tax Administrator may offset overpayments that have been made against a deficiency for a subsequent period or against penalties and interest on the deficiency. The interest on the deficiency shall be computed as provided in Section 10 of this Chapter.

SECTION 12: REDEMPTION PETITION:

- A. A determination becomes payable immediately upon receipt of notice and becomes final within ten (10) business days after the Tax Administrator has given notice. However, the transient lodging tax collector may petition for redemption and refund by filing a petition before the 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 a redetermination decision shall be issued and the petitioner shall be mailed the determination result(s).

SECTION 13: FRAUD; REFUSAL TO COLLECT; EVASION:

- A. If an transient lodging tax collector fails or refuses to collect the tax, make the report or remit the tax or makes a fraudulent return or otherwise willfully attempts to evade the tax payment, the Tax Administrator shall obtain facts and information on which to base an estimate of the tax due. After determining the tax due and the interest and penalties, the Tax Administrator shall give notice of the total amount due.
- B. Determination and notice shall be made and mailed within three (3) years after discovery of fraud, intent to evade, failure or refusal to collect the taxes or failure to file a return. The determination becomes payable immediately on receipt of notice and becomes final ten (10) days after the Tax Administrator has given notice.

- C. The transient lodging tax collector may petition for redemption and refund if the petition is filed before the determination becomes final.

SECTION 14: NOTICE OF DETERMINATION:

- A. The Tax Administrator shall give the transient lodging tax collector a written notice of the determination. If notice is mailed, it shall be addressed to the transient lodging tax provider at the address that appears on the records of the Tax Administrator, and service is complete when the notice is deposited in the post office.
- B. Except in the case of fraud or intent to evade the tax, a deficiency determination shall be made and notice mailed within three (3) years after the last day of the month following the close of the quarterly period for which the determination has been made or within three (3) years after the return is filed, whichever is later.

SECTION 15: TRANSIENT LODGING TAX COLLECTOR DELAY:

If the Tax Administrator believes that collection of the tax will be jeopardized by delay, or if a determination will be jeopardized by delay, the Tax Administrator shall determine the tax to be collected and note facts concerning the delay on the determination. The determined amount is payable immediately after service of notice. After payment has been made, the transient lodging tax provider may petition for redemption and refund of the determination if the petition is filed within ten (10) business days from the date of service of notice by the Tax Administrator.

SECTION 16: REDETERMINATION:

- A. A transient lodging tax collector against whom a determination is made under Section 3-3-11 of this Chapter or a person directly interested may petition for a redetermination, redemption and refund within the time required in Section 3-3-12 of this Chapter. If a petition for redetermination and refund is not filed within the time required, the determination is final on expiration of the allowable time.
- B. If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination and, if the transient lodging tax collector requested a hearing in the petition, shall grant the hearing and give the transient lodging tax collector a notice of the time and place of the hearing. The Tax Administrator may continue the hearing if necessary.
- C. The Tax Administrator may change the amount of the determination as a result of the hearing. If an increase is determined, the increase is payable immediately after the hearing.
- D. The decision of the Tax Administrator on a petition for redetermination becomes final ten (10) business days after service of notice on the petitioner unless appeal of the decision is filed with the Tax Committee within ten (10) business days after notice is served.
- E. A petition for redetermination or an appeal is not effective unless the transient lodging tax collector has complied with the payment provisions.

SECTION 17: SECURITY FOR COLLECTION OF TAX:

- A. The Tax Administrator may require a transient lodging tax collector to deposit security in the form of cash, bond or other security. The amount of security shall be fixed by the Tax Administrator and shall be not greater than twice the transient lodging tax collector's estimated average quarterly liability for the period for which the transient lodging tax collector files returns or five thousand dollars (\$5,000.00), whichever amount is less.

- B. Within three (3) years after the tax becomes payable or within three (3) years after a determination becomes final, the Tax Administrator may bring an action in the name of the City in the courts of this State, another state or the United States to collect the amount delinquent and penalties and interest.

SECTION 18: **LIENS:**

- A. The tax, interest, penalty and filing fees paid to the Tax Administrator and any collection costs incurred when the tax becomes delinquent shall be a lien from the date of its delinquency and recording with the County Clerk until the tax is paid. The lien shall be superior to all subsequently recorded liens on all tangible personal property in the transient lodging tax collector's transient lodging facility. The lien may be foreclosed and the necessary property may be sold to discharge the lien.
- B. Notice of the lien shall be issued by the Tax Administrator when the transient lodging tax collector has defaulted in payment of the tax, interest and penalty. A copy of the notice shall be sent by certified mail to the transient lodging tax provider.
- C. Personal property subject to the lien may be sold at public auction after twenty one (21) days' notice published in a newspaper of general circulation within the City.
- D. A lien for the tax, interest and penalty shall be released by the Tax Administrator when the full amount has been paid to the City. The transient lodging tax collector or persons making the payment shall receive a receipt stating that the full amount of the tax, interest and penalty has been paid, that the lien is released and that the record of the lien is satisfied.

SECTION 19: **REFUNDS:**

- A. Refunds by City to Transient lodging tax collector: When the tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator, it may be refunded if a written verified claim stating the specific reason for the claim is filed within three (3) years from the date of payment. The claim shall be submitted on forms provided by the Tax Administrator. If the claim is approved, the excess amount may be refunded to the transient lodging tax collector or it may be credited to an amount payable by the transient lodging tax collector and any balance refunded.
- B. Refunds by City to Transient: If the tax has been collected by the transient lodging tax collector and deposited with the Tax Administrator and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded to the transient if a written verified claim stating the specific reason for the claim is filed with the Tax Administrator within three (3) years after the date of payment.
- C. Refunds by Transient lodging tax collector to Transient: If the tax has been collected by the transient lodging tax collector and it is later determined that the transient occupied the hotel for a period exceeding thirty (30) days without interruption, the transient lodging tax collector shall refund the tax to the transient. 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 refund or credit to the transient, the transient lodging tax collector shall be entitled to a corresponding refund.
- D. Burden of proof: The person claiming the refund shall have the burden of proving the facts that establish the basis of the refund.

SECTION 20: RECORDS:

- A. Required from Transient lodging tax collectors: Every transient lodging tax collector shall keep guest records, accounting books and records of room rentals for a period of three (3) years and six (6) months.
- B. Examination of Records: During normal business hours and after notifying the transient lodging tax collector, the Tax Administrator may examine books, papers and accounting records related to room rentals to verify the accuracy of a return or, if no return is made, to determine the amount to be paid.

SECTION 21: CONFIDENTIALITY:

The Tax Administrator or a person having an administrative or clerical duty under the provisions of this Chapter shall not make known in any manner the business affairs, operations or information obtained by an investigation of records and equipment of a person required to file a return or pay a transient occupancy tax or a person visited or examined in the discharge of official duty or the amount or source of income, profits, losses or expenditures contained in a statement or application or permit a statement or application or a copy of either or a book containing an abstract or particulars to be seen or examined by any person. However, nothing in this Section shall be construed to prevent:

- 1) Disclosure to or examination of records and equipment by the City official, employee or agent for collecting taxes for the purpose of administering or enforcing the provisions or collecting the taxes imposed by this Chapter.
- 2) Disclosure, after filing a written request to the taxpayers, receivers, trustees, executors, assignees and guarantors, if directly interested, of information concerning tax paid, unpaid tax, amount of tax required to be collected or interest and penalties. However, the City Attorney shall approve each disclosure referred to in this subsection when, in the Tax Administrator's opinion, the public interest would suffer.
- 3) Disclosure of names and addresses of persons making returns.
- 4) Disclosure of general statistics regarding taxes collected or business done in the City of Irrigon.

SECTION 22: DISPOSITION AND USE OF TAX REVENUES:

All revenues received from the tax shall be deposited into the General Fund. Use of the tax collected shall be in conformance to ORS 320.350 for tourism promotion, or tourism related facilities and to fund City services.

SECTION 23: TAX REVIEW COMMITTEE:

- A. City Council Act as Tax Review Committee: The Council shall service as the Tax Review Committee and shall keep a record of its transactions
- B. Duties: The Committee shall:
 - 1. Hear and determine appeals of orders or decisions of the Tax Administrator and may prescribe the forms, rules and regulations relating to appeals. The Committee may affirm, modify or reverse a decision or dismiss and appeal. In reviewing a decision of the Tax Administrator, the Committee may take evidence and make an investigation. It shall give notice of its determination in the manner prescribed for serving notice of a Tax Administrator's decision and shall file a certified copy of each determination with the Tax Administrator. A determination becomes final after ten (10) business days

and becomes due, subject to interest and penalties, and enforceable by the Tax Administrator in the same manner as an order or decision of the Tax Administrator.

2. Approve, modify or disapprove all forms, rules and regulations prescribed by the Tax Administrator if the forms, rules and regulations are challenged in the administration and enforcement of this Chapter.
3. Hear and determine protests made to a form, rule or regulation approved or prescribed by the Tax Administrator.
4. Prescribe the rules for extensions and, for good cause grant extensions of time in excess of one month for filing a return or paying the tax.
5. Make an investigation regarding impositions and administration of the tax.

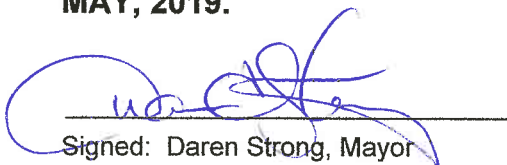
SECTION 23: APPEALS TO COMMITTEE:

A person aggrieved by a decision of the Tax Administrator may appeal to the Committee by filing a notice of appeal with the Tax Administrator within ten (10) business days of service or mailing of the notice of a decision. The Tax Administrator shall fix a time and place for hearing the appeal, as prescribed by the Committee in its rules and regulations and shall give the appellant ten (10) business days' written notice of the time and place of the hearing.

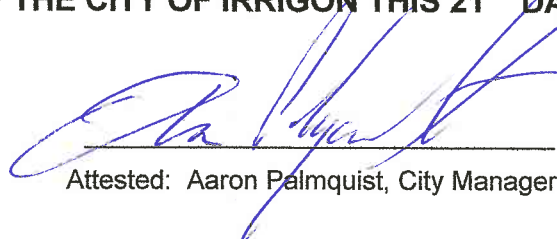
SECTION 24: PENALTIES:

Failure to register pursuant to this Chapter is punishable in accordance with established Fees and Fine Schedules adopted by separate resolution of the City Council in addition to the payment of the tax and penalties assessed for nonpayment. Offenses under this Chapter shall be administered and adjudicated in according with City Code and Policies and Procedures as a violation and not as a crime. There is no right to a jury trial or court appointed counsel.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF IRRIGON THIS 21ST DAY OF MAY, 2019.



Signed: Daren Strong, Mayor



Attested: Aaron Palmquist, City Manager