



## BOARD OF COMMISSIONERS

### BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, MAY 5, 2025

Allen Room - Deschutes Services Building - 1300 NW Wall Street – Bend

(541) 388-6570 | [www.deschutes.org](http://www.deschutes.org)

### AGENDA

**MEETING FORMAT:** In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely, with the exception of any executive session.

Members of the public may view the meeting in real time via YouTube using this link:

<http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

**Citizen Input:** The public may comment on any topic that is not on the current agenda. Alternatively, comments may be submitted on any topic at any time by emailing [citizeninput@deschutes.org](mailto:citizeninput@deschutes.org) or leaving a voice message at 541-385-1734.

When in-person comment from the public is allowed at the meeting, public comment will also be allowed via computer, phone or other virtual means.

**Zoom Meeting Information:** This meeting may be accessed via Zoom using a phone or computer.

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqdD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press \*9 to indicate you would like to speak and \*6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, call (541) 388-6572 or email [brenda.fritsvold@deschutes.org](mailto:brenda.fritsvold@deschutes.org).

**Time estimates:** The times listed on agenda items are estimates only. Generally, items will be heard in sequential order and items, including public hearings, may be heard before or after their listed times.

## CALL TO ORDER

## CITIZEN INPUT

The Board of Commissioners provides time during its public meetings for citizen input. This is an opportunity for citizens to communicate to the Commissioners on matters that are not otherwise on the agenda. Time is limited to 3 minutes.

The Citizen Input platform is not available for and may not be utilized to communicate obscene or defamatory material.

**Note:** In addition to the option of providing in-person comments at the meeting, citizen input comments may be emailed to [citizeninput@deschutes.org](mailto:citizeninput@deschutes.org) or you may leave a brief voicemail at 541.385.1734.

## AGENDA ITEMS

- [1.](#)    **1:00PM**    Work Session in preparation for a Public Hearing regarding the remand of a modification of the Final Master Plan for the Thornburgh Destination Resort
- [2.](#)    **1:30 PM**    Department Performance Measures Updates for FY 25 Q3
- [3.](#)    **2:00 PM**    Work Session: Preparation for Potential Public Hearing on Transient Room Tax Code Amendments
- [4.](#)    **2:30 PM**    Consideration of an Intergovernmental Agreement with the City of La Pine for Justice of the Peace/Municipal Court services
- [5.](#)    **2:50 PM**    Forming a Committee to Create Commissioner Districts
- [6.](#)    **3:35 PM**    Letter of support to acquire 40 acres of Deschutes National Forest located southeast of La Pine

## OTHER ITEMS

*These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.*

## EXECUTIVE SESSION

*At any time during the meeting, an executive session could be called to address issues relating to ORS 192.660(2)(e), real property negotiations; ORS 192.660(2)(h), litigation; ORS 192.660(2)(d), labor negotiations; ORS 192.660(2)(b), personnel issues; or other executive session categories.*

*Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.*

7. Executive Session under ORS 192.660 (2) (e) Real Property Negotiations

**ADJOURN**



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** May 5, 2025

**SUBJECT:** Work Session in preparation for a Public Hearing regarding the remand of a modification of the Final Master Plan for the Thornburgh Destination Resort

**RECOMMENDED MOTION:**

N/A; this is a work session in preparation for a public hearing scheduled for May 7, 2025.

**BACKGROUND AND POLICY IMPLICATIONS:**

The Board of Commissioners will hold a work session in preparation for a public hearing on May 7th to consider a remand proceeding from the Land Use Board of Appeals for a land use action review to amend the Final Master Plan for the Thornburgh Destination Resort by amending the Fish and Wildlife Management Plan and imposing limitations on the scope of development and water use allowed by the Thornburgh Destination Resort.

Record items can be viewed and downloaded from the following link:  
[bit.ly/0425ThornburghRemand](https://bit.ly/0425ThornburghRemand)

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

Jacob Ripper, AICP, Principal Planner



## COMMUNITY DEVELOPMENT

## MEMORANDUM

**TO:** Deschutes County Board of Commissioners

**FROM:** Jacob Ripper, AICP, Principal Planner

**DATE:** May 5, 2025

**SUBJECT:** Work Session in preparation for a Public Hearing: Remand of a Thornburgh Destination Resort Modification, application 247-22-000678-MC (remand ref. 247-25-000229-A).

On May 5, 2025, the Board of Commissioners (Board) will hold a work session in preparation for a public hearing to consider the remanded decision of the Oregon Land Use Board of Appeals (LUBA) regarding an amendment to the Final Master Plan (FMP) for the Thornburgh Destination Resort by amending the Fish and Wildlife Management Plan (2022 FWMP) and imposing limitations on the scope of development and water use allowed by the Thornburgh Destination Resort. The record associated with this remanded review is located on the project webpage<sup>1</sup>. This hearing is a continuation of an existing application (247-22-000678-MC), with the full record located on the project webpage<sup>2</sup>.

## I. BACKGROUND

The original application was received by the Planning Division on August 17, 2022. A public hearing was conducted by a Deschutes County Hearings Officer on October 24, 2022. On December 19, 2022, the Hearings Officer denied the Applicant's request.

Two appeals of the Hearings Officer's decision were received. The Applicant filed an appeal on Friday, December 30, 2022 (ref. 247-22-000984-A) and an appeal was filed by A. Gould on Tuesday, January 3, 2023 (ref. 247-23-000003-A). The Board of County Commissioners conducted a public hearing on February 1, 2023.

The Board held deliberations on Wednesday, March 29, 2023, and voted 2-1 to approve the Applicant's request. The Board's final decision was approved and mailed on April 17, 2023. All decisions and recordings of those meetings are available on the project websites.

<sup>1</sup> [bit.ly/0425ThornburghRemand](https://www.deschutes.org/cd/page/247-22-000678-mc-thornburgh-destination-resort-modification-cmpfmpfwmp)

<sup>2</sup> <https://www.deschutes.org/cd/page/247-22-000678-mc-thornburgh-destination-resort-modification-cmpfmpfwmp>

On January 12, 2024, the Land Use Board of Appeals (LUBA) issued their Final Opinion and Order remanding the County's decision back to the County for further review (ref. LUBA Nos. 2023-038, 2023-039, 2023-041). On May 1, 2024, the Oregon Court of Appeals reversed and remanded to LUBA for further review on petition of The Confederated Tribes of the Warm Springs Reservation of Oregon (Tribe). On February 25, 2025, LUBA remanded to the County again, adding an additional remand topic for the County to address at the local level. On April 7, 2025, the Applicant requested that the County initiate remand proceedings.

## II. REMAND TIMELINE

Pursuant to Deschutes County Code (DCC) 22.34.030(C) and state law, the County must issue a final decision within 120 days from the date the applicant requests to initiate remand proceedings, and this time period cannot be extended unless the parties enter into mediation. The Applicant initiated the remand proceedings on April 7, 2025, making the final County decision due by August 5, 2025.

## III. LUBA REMAND

LUBA, in its first Final Opinion and Order, remanded the County decision to address the follow issues summarized below:

1. *Additional findings to explain why the submittal of the 2022 Fish and Wildlife Management Plan (FWMP) to the Oregon Water Resources Department is sufficient to satisfy the "no net loss" standard with respect to groundwater sources for fish habitat mitigation.*

On pages 64-65 of the first LUBA remand, LUBA discusses that Appellant Bishop argued that the 2022 FWMP groundwater rights compliance provisions are inadequate to support a conclusion that the 2022 FWMP will result in no net loss to fish habitat. On this sub-assignment of error, LUBA sustained Bishop's assignment of error in part:

We agree with Bishop that the county's findings are inadequate to explain why *submittal* to OWRD is sufficient to satisfy the no net loss standard with respect to groundwater sources for fish habitat mitigation. Indeed, Thornburgh and the county rely upon OWRD processes to ensure that voluntary cancellation of water rights consistent with OWRD rules and review processes will result in improved fish habitat. ... The county has failed to explain how simple submittal of an application to OWRD permits the county to rely on those OWRD processes.

Thornburgh has not pointed to any evidence supporting a conclusion that ground water right certificate ownership, cessation of pumping, and OWRD submittal is sufficient to ensure fish mitigation water will be provided as assumed in the 2022 FWMP.

2. *That the FWMP was a substantial change with respect to the required economic analysis and LUBA required further findings addressing DCC 18.113.070(C)(3) and*

*(4) and that the County will either need to consider those changes or explain why that consideration is not required.*

LUBA analyzed the question of whether the 2022 FWMP would materially affect the findings of fact on which the original approval was based and whether the changes resulting from the 2022 FWMP are not “substantial changes that require a new application addressing those criteria,” in four subsections: (A) Economic Analysis; (B) Open Space; (C) Water Supply, Consumption, and Conservation; (D) Water System and Wastewater Disposal Plans.

Under economic analysis, considering the proposed change to the number of golf courses, LUBA agreed with Appellant Lipscomb that the reduction in the number of golf courses is a substantial change to the resort development that materially affects the facts underlying the resort’s economic analysis that the county relied upon to find that DCC 18.113.070(C) is satisfied. LUBA found there is an impact to the underlying findings of fact for the CMP approval – namely that the developed golf courses will provide 125 newly created jobs and 3.9 million dollars in employee compensation (p. 71). LUBA disagreed with the argument that a general change in rental cost and availability is a “substantial change” (p. 75):

On remand, the county will need to consider whether, with the changes proposed in the 2022 FWMP, those criteria [DCC 18.113.070(C)(3) and (4)] are satisfied. On remand, the county will need either to consider changes to employee housing demands based on the changes in the 2022 FWMP or explain why that consideration is not required.

LUBA disagreed with the arguments that a “new application” means an entirely new CMP/FMP application and deferred to the county’s interpretation of DCC 22.36.040. LUBA ruled (pp. 79-80):

Here, the identified error may be corrected by the county accepting a new economic analysis that demonstrates that “[t]he destination resort will provide a substantial financial contribution which positively benefits the local economy throughout the life of the entire project, considering changes in employment, demands for new or increased levels of public service, housing for employees and the effects of loss of resource land” and that “[t]he natural amenities of the site considered together with the identified developed recreation facilities to be provided with the resort, will constitute a primary attraction to visitors, based on the economic feasibility analysis.” DCC 18.113.070(C)(3), (4). Accordingly, we conclude that the established error should result in remand in this case.

*3. Whether the 2022 Fish and Wildlife Management Plan violates the Treaty with the Tribes of Middle Oregon, dated June 25, 1855.*

In its 2024 decision, LUBA ruled that the Tribe’s argument that the challenged decision improperly construes applicable law by failing to address whether the 2022 Fish and Wildlife Management Plan violates the Treaty with the Tribes of Middle Oregon, dated June 25, 1855, was not raised during the local proceeding and was therefore waived. LUBA also ruled that several other arguments were not adequately raised and were thus waived.

Petitioners further appealed to the Oregon Court of Appeals. The Court of Appeals remanded to LUBA in its decision, *Confederated Tribes of Warm Springs v. Deschutes County*, 332 Or App 361, 550 P3d 443 (2024). On judicial review, the Court of Appeals agreed with the Tribe that the question of whether the 2022 FWMP violates the Treaty was sufficiently raised and that the County was obligated to make findings addressing it.

Therefore, following remand from the Court of Appeals, LUBA remanded the decision to the County to address this issue (number 3 above), as well as the other issues it remanded in its January 12, 2024, decision (numbers 1 and 2 above). The Appellants' other assignments of error were denied.

Staff notes that the Applicant, in their initiation of remand materials and as of the date of drafting this report, has not yet provided additional testimony to address the remanded issue areas summarized above. Staff anticipates additional information may be submitted prior to or at the public hearing for Board consideration, or potentially during an open record period, should the Board choose to leave the written record open. Any materials received by the applicant ahead of the public hearing will be timely incorporated into the official record.

#### **IV. HEARING PROCEDURE**

##### *Participation*

Per DCC 22.34.030(A), only those persons who were parties to the proceedings before the County as part of the File Number(s) listed above are entitled to notice and participation in the remand hearing. Per County hearing procedures, the entirety of the record must be before the Board and can be found at the project websites listed above.

Pursuant to DCC 22.24.070 the Board may set reasonable time limits on oral testimony. In the Notice of Public Hearing mailed to all parties with standing, typical testimony time limits were listed, being:

- Applicant Testimony: 30 Minutes
- Agency Testimony: 10 Minutes
- Public Testimony: 3 Minutes
- Applicant Rebuttal Testimony: 10 Minutes

The Confederated Tribes of Warm Springs requested 30 minutes to speak at the hearing. The Board has the discretion to modify or eliminate the above suggested standard time limits if it wishes to do so.

##### *Reopened Record*

Per DCC 22.32.040 notes that the scope of the proceeding for an application on remand must be limited to review of the issues that LUBA requires to be addressed, although the Board may use its discretion to reopen the record where it seems necessary.



The applicant requested the record be reopened to address a single remand issue, being the economic analysis (number 2 above). The Confederated Tribes of Warm Springs requested that the record be reopened to address all remand issues. In either case the hearings body must limit its review to the remanded issues.

Pursuant to Board Order No. 2025-014, signed April 16, 2025, the Board reopened the record and limited new evidence to be only directed to the economic analysis required pursuant to DCC 18.113.070(C)(3) and (4).

#### **IV. NEXT STEPS**

The Board will conduct a public hearing on this item on May 7, 2025.



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** May 5, 2025

**SUBJECT:** Department Performance Measures Updates for FY 25 Q3

**BACKGROUND AND POLICY IMPLICATIONS:**

Three departments have been selected to provide updates on progress made during FY 25 Q3 on selected performance measures that fall under the County Goals and Objectives of **Service Delivery**.

**Assessor's Office:**

**Objective:** Service Delivery - Ensure quality service delivery through the use of innovative technology and systems.

**Performance Measure:** Percentage of tax statements mailed by Oct. 25.

**Target:** True

**Q3 Update:** True

**Objective:** Service Delivery - Ensure quality service delivery through the use of innovative technology and systems.

**Performance Measure:** Written approval by the Department of Revenue for the Assessor's Certified Ratio Study.

**Target:** True

**Q3 Update:** In progress

**Objective:** Service Delivery - Ensure quality service delivery through the use of innovative technology and systems.

**Performance Measure:** Written certification from the Department of Revenue approving the County Assessment Function Assistance (CAFFA) program.

**Target:** True

**Q3 Update:** In progress

**Information Technology:**

**Objective:** Service Delivery - Ensure quality service delivery through the use of innovative technology and systems.

**Performance Measure:** Engage with all departments/offices to initiate dialogue on implications of cybersecurity incidents by conducting tabletop exercises.

**Target:** 20

**Q3 Update:** Value – 7. We have been actively engaging with department heads to

participate in our tabletop exercise initiative. Five departments have already signed up, and we successfully completed one exercise. We encourage ongoing participation to enhance our collaborative preparedness efforts.

**Objective:** Service Delivery - Ensure quality service delivery through the use of innovative technology and systems.

**Performance Measure:** Adopt the appropriate Microsoft licensing required for County operations. Consolidate tools and add resources to maximize the value of investment and increase security.

**Target:** 100

**Q3 Update:** Value – 80. Due to the current challenges in filling the Cloud Administrator position and recent staffing changes, we are in the process of reassessing the timeline for the mobile device management project.

**Objective:** Service Delivery - Ensure quality service delivery through the use of innovative technology and systems.

**Performance Measure:** Implement and adopt an ITSM platform to manage and deliver IT services for the County.

**Target:** True

**Q3 Update:** In the pursuit of implementing and adopting an IT Service Management (ITSM) platform tailored for county operations, we have completed the initial round of vendor showcase meetings. From these sessions, five vendors have been identified for deeper evaluation. These selected vendors will provide demonstrations specifically designed to address our organizational needs, assisting us in choosing the most effective ITSM solution.

## **Veterans' Services:**

**Objective:** Service Delivery - Support and promote Deschutes County Customer Service "Every Time" standards.

**Performance Measure:** Continue to provide services within a 10 day wait period.

**Target:** 10

**Q3 Update:** Advocate for Veterans with integrity, respect, and timely service.

## **BUDGET IMPACTS:**

No anticipated budget impacts.

## **ATTENDANCE:**

Jen Patterson, Strategic Initiatives Manger

Scot Langton, County Assessor

Vojta Borovian, Manager, IT Operations

Zach Neemann, Manager, Information Security

Sean Kirk, Manager, Veterans' Services



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** May 5, 2025

**SUBJECT:** Work Session: Preparation for Potential Public Hearing on Transient Room Tax Code Amendments

**RECOMMENDED MOTION:**

None at this time.

**BACKGROUND AND POLICY IMPLICATIONS:**

Staff will present possible amendments to County Code 4.08 – Transient Room Tax and seek direction on whether the Board would like to proceed with a public hearing. The proposed amendments are detailed in the attached redlined document, with new language underlined and language to be deleted in ~~strike through~~. A clean version is also attached for reference.

Most of the recommended changes are a result of modernizing and aligning with language used by the State of Oregon Transient Lodging Taxes Oregon Revised Statutes and the “Model Transient Lodging Tax Ordinance” document as written for local governments who use the Oregon Department of Revenue to administer, collect, enforce and distribute transient lodging taxes. The goal is to align local requirements with State requirements to assist lodging providers with reporting and tax submission by including the same revenue amounts in “Rent” to both taxing authorities.

In addition to renumbering, updating, and aligning the Code language, the following changes are included in the recommendation under consideration:

1. Renaming Transient Rental Tax to Transient Lodging Tax
2. Updating or Adding definitions for:
  - a. Adding: Short-Term Rental
  - b. Adding: Short-Term Rental Hosting Platform
  - c. Adding: Short-Term Rental Hosting Platform Fees
  - d. Updating: “Transient or Occupant” to “Occupant”
  - e. Updating: “Hotel” to “Transient Lodging or Transient Lodging Facilities”
  - f. Adding: Transient Lodging Provider
  - g. Adding: Transient Lodging Intermediary

3. Adding language for the County to administer a fee for the initial registration and the renewal of the annual Certificate of Authority.
4. The current Code already states in section 4.08.340 that violation of any provision of DCC Chapter 4.08 is a Class A Violation. Adding clarifying language in specific sections that the following shall be deemed a Class A Violation: (1) failure to register for a Certificate of Authority, (2) failure to complete the registration renewal, (3) failure to complete and submit the required monthly or quarterly reporting forms, (4) operating a short-term rental without a current Certificate of Authority, or (5) advertising properties without displaying the DCCA number in an advertisement.
5. Updating the definition of a short-term rental from 30 days or less, to less than 30 days. Removing the 30<sup>th</sup> day aligns with the State and allows for reporting the same revenue numbers to the State and the County (for those rare cases when a stay reaches 30 days).
6. Removing the exclusion of Recreation Fees from the definition of Rent as these fees are mandatory fees which are subject to tax, and for consistency with the State which doesn't allow an exemption for these mandatory fees.

**BUDGET IMPACTS:**

None currently.

**ATTENDANCE:**

Robert Tintle, Chief Financial Officer  
Michelle Assia, Management Analyst

## Chapter 4.08. TRANSIENT ~~ROOM~~LODGING TAX

- 4.08.010 Short Title
- 4.08.015 Notices
- 4.08.020 Definitions
- 4.08.025 Definition; Accrual Accounting
- 4.08.030 Definition; Board
- 4.08.035 Definition; Cash Accounting
- 4.08.040 Definition; County
- 4.08.042 Definition; Destination Resort
- ~~4.08.045. Definition Hotel.~~
- 4.08.050 Definition; Occupancy and Occupying
- 4.08.052 Definition; Occupant
- 4.08.055 Definition; Operator
- 4.08.060 Definition; Person
- 4.08.062 Definition; Recreation Fee
- 4.08.065 Definition; Rent
- 4.08.070 Definition; Rent Package Plan
- 4.08.071 Definition; Short-Term Rental
- 4.08.072 Definition; Short-Term Rental Hosting Platform
- 4.08.073 Definition; Short-Term Rental Hosting Platform Fees
- 4.08.074 Definition; Site
- 4.08.075 Definition; Tax
- 4.08.080 Definition; Tax Administrator
- ~~4.08.085. Definition Transient or Occupant.~~
- 4.08.086 Definition; Transient Lodging or Transient Lodging Facilities
- 4.08.087 Definition; Transient Lodging Provider
- 4.08.088 Definition; Transient Lodging Intermediary
- 4.08.090 Tax Imposed
- 4.08.100 Applicability
- 4.08.110 Operator; Collection Amount
- 4.08.120 Operator; Collection Procedure; Operator Fee
- 4.08.125 Personal Liability
- 4.08.127 Penalties; Noncompliance with Advertising Requirements
- 4.08.130 Exemptions
- 4.08.140 Operator; Registration; Form and Contents; Execution; Certificate of Authority
- 4.08.145 Operator; Advertising of ~~Hotel~~Transient Lodging Rentals; Identification Required
- 4.08.150 Returns and Payments; Date Due
- 4.08.160 Penalties and Interest; Delinquency
- 4.08.170 Penalties and Interest; Continued Delinquency
- 4.08.180 Penalties and Interest; Fraud
- 4.08.190 Penalties and Interest; Assessment of Interest
- 4.08.200 Penalties and Interest; Penalties Merged with Tax
- 4.08.210 Penalties and Interest; Petition for Waiver
- 4.08.220 Deficiency Determination
- 4.08.230 Fraud; Refusal to Collect; Evasion
- 4.08.240 Operator Delay
- 4.08.250 ~~Re-d~~Determinations
- 4.08.260 Security for Collection of Tax
- 4.08.270 Lien
- 4.08.280 Refunds
- 4.08.290 Transient ~~Room~~Lodging Tax Fund

- 4.08.300 Recordkeeping**
- 4.08.310 Examination of Records**
- 4.08.320 Administration; Confidentiality**
- 4.08.330 Appeals**
- 4.08.340 Unlawful Acts; Penalty**

#### **4.08.010 Short Title**

DCC 4.08 shall be known as the Deschutes County Transient ~~Room~~Lodging Tax ordinance.  
(Ord. 2005-012 §1, 2005; Ord. 203-3 §1, 1975)

#### **4.08.015 Notices**

All notices required or permitted to be given under DCC 4.08 may be served personally, by email or by first class mail, postage prepaid, to the recipient of the notice. If notice is mailed to an Operator, it will be addressed to the Operator at the Operator's address as the address appears in the record of the Tax Administrator. Operator is required to provide Tax Administrator with Operator's current address and to provide Tax Administrator with any change of Operator's address. -If notice is ~~P~~ersonally served, it is deemed served at the time of delivery. If notice is served by mail or email, it is deemed served three (3) days after the date the notice is deposited for mailing with the United States Postal Service or the date the email is sent.  
(Ord. 2005-012 §1, 2005).

#### **4.08.020 Definitions**

For the purposes of DCC 4.08, unless otherwise apparent from the context, certain words and phrases used in DCC 4.08 are defined as set forth in DCC 4.08.025- through DCC 4.08.08§5.  
(Ord. 2005-012 §1, 2005; Ord. 2001-016 §2, 2001; Ord. 95-029 §1, 1995; Ord. 203-3 §2, 1975)

#### **4.08.025 Definition; Accrual Accounting**

"Accrual accounting" means the Operator enters the Rent due from ~~a Transient~~an Occupant on ~~their~~his records when Rent is earned whether or not it is paid.  
(Ord. 2005-012 §1, 2005; Ord. 2003-3 §2, 1975)

#### **4.08.030 Definition; Board**

"Board" means the Deschutes County Board of County Commissioners.  
(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.035 Definition; Cash Accounting**

"Cash accounting" means the Operator does not enter the Rent due from ~~an~~ Transient Occupant on ~~their~~his records until Rent is paid.  
(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.040 Definition; County**

"County" means Deschutes County and is limited to the unincorporated area of the County.  
(Ord. 203-3 §2, 1975)

#### **4.08.042 Definition; Destination Resort**

"Destination Resort" means any Transient Lodging Facility Hotel—which includes on the site of the ~~Hotel~~Transient Lodging Facility, three or more of the following outdoor recreation facilities that are available

to ~~Transient Lodging Hotel~~ Occupants with or without additional charge: Bike paths, walking trails, running trails or horse trails at least two miles in length, horseback riding facilities, one or more golf courses, tennis courts, skating facilities and one or more swimming pools.

(Ord. 2005-012 §1, 2005)

#### **~~4.08.045. Definition Hotel.~~**

~~"Hotel" means any structure or space, or any portion of any structure or space which is occupied or intended or designed for Transient Occupancy for 30 days or less, for dwelling, lodging or sleeping purposes, and includes, but is not limited to any Hotel, inn, tourist home, tourist accommodation, condominium, motel, studio Hotel, hostel, bachelor Hotel, lodging house, bed and breakfast, vacation home, vacation rental home, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, mobile home, R.V. or trailer park, campgrounds, private home, or similar structure or portions thereof so occupied.~~

~~(Ord. 2005-012 §1, 2005; Ord. 93-049 §1, 1993; Ord. 203-3 §2, 1975)~~

#### **4.08.050 Definition; Occupancy and Occupying**

"Occupancy" and "Occupying" means the right to the use or possession of any space in Transient Lodging for dwelling, lodging or sleeping purposes for less than 30 consecutive calendar days, counting portions of calendar days as full days. ~~the use or possession, or the right to the use or possession, for lodging or sleeping purposes, of any room or rooms in a Hotel, or space in a mobile home or trailer park or portion thereof.~~

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.052 Definition; Occupant**

"Occupant" means any individual, except the owner of a Transient Lodging Facility, who exercises Occupancy or is entitled to Occupancy in Transient Lodging for a period of less than 30 consecutive calendar days, counting portions of calendar days as full days. The day an Occupant checks out of Transient Lodging Facility shall not be included in determining the 30-day period if the Occupant is not charged Rent for that day by the Operator. Any such individual so occupying space in Transient Lodging shall be deemed to be an Occupant until the period of 30 days has expired unless there is an agreement in writing between the Operator and the Occupant providing for a longer period of Occupancy. An owner of Transient Lodging, or a Person who pays for lodging on a monthly basis, regardless of the number of days in such month, shall not be deemed an Occupant for purposes of the Deschutes County Transient Lodging Tax Ordinance.

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.055 Definition; Operator**

"Operator" means a Transient Lodging Provider or Transient Lodging Intermediary. ~~the Person who is proprietor of the Hotel in any capacity. Where the Operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an Operator for the purposes of DCC 4.08 and shall have the same duties and liabilities as his principal. Both the Transient Lodging Provider and the Transient Lodging Intermediary shall at all times remain jointly and severally obligated with respect to the duties and obligations of the Operator pursuant to the provisions of DCC 4.08.~~ [Compliance with the provisions of DCC 4.08 by either the principal or the managing agent Transient Lodging Provider or the Transient Lodging Intermediary shall be considered to be in compliance by both.]

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.060 Definition; Person**

"Person" means any individual, firm, partnership, joint venture, limited liability company, limited liability partnership, host, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, business entity, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.



(Ord. 2020-005 §1, 2020; Ord. 203-3 §2, 1975)

#### **4.08.062 Definition; Recreation Fee**

“Recreation Fee” means a fee charged, assessed, or allocated by a ~~Hotel~~Transient Lodging Facility to an ~~Hotel~~Occupant or ~~Hotel~~Occupants for use of Destination Resort recreation facilities, whether the ~~Hotel~~Transient Lodging Facility charging the Recreation Fee is a Destination Resort or has a contract or agreement with a Destination Resort for use by the ~~Hotel’s~~Transient Lodging Facility’s guests of the recreation facilities of the Destination Resort. (Ord. No. 2005-012 §1, 2005)

#### **4.08.065 Definition; Rent**

~~“Rent” means the full consideration charged, whether or not received by the Operator, for the Occupancy of space in a Hotel valued in money or in goods, labor, credits, property, or other consideration valued in money, without any deduction 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. If the fee is not optional, then it shall be included in the Rent.~~ Except as otherwise provided in this section, Rent includes all fees, charges and assessments (including but not limited to, nightly rate, Short-Term Rental Hosting Platform F-fees, cleaning or housekeeping fees, or pet fees, cancellation fees, non-refundable deposits, or recreation fees for maid service) charged, assessed or allocated by Operator for the Occupancy of space in ~~a Hotel~~Transient Lodging, the payment for which is not optional to the Person occupying space in the ~~Hotel~~Transient Lodging Facility. Rent does not include:

- A. Any taxes, fees, or assessments levied by any other governmental entity;
- B. The sale of any goods, services, or commodities, which are separate and independent from occupancy of a room or space in ~~the Hotel~~Transient Lodging Facility;
- C. Any fees, charges or assessments, other than the furnishing of a room or accommodations in ~~a Hotel~~Transient Lodging Facility or a parking space in a mobile home, recreational vehicle, R.V. or trailer park, the payment for which is optional to the Person occupying the room or rooms in ~~a Hotel~~Transient Lodging Facility or parking in a space in a mobile home, recreational vehicle, R.V. or trailer park;~~;~~~~or~~
- ~~D. Recreation Fees charged, assessed or allocated by a Hotel Operator as of January 1, 2005. If any Operator intends to increase the amount the Operator charges, assesses or allocates for Recreation Fees, the Operator must notify the Board of such intended change at least three (3) months prior to implementation of the intended change.~~

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.070 Definition; Rent Package Plan**

“Rent Package Plan” means the full consideration charged, whether or not received by the Operator, for Rent plus food and/or activities where a single rate is charged for the combination of Rent, food and/or activities. For purposes of determining Deschutes County Transient Room Tax for a Rent Package Plan, the Operator may exclude from Rent an amount allocated by Operator as the Operator’s reasonable cost of providing the food, activity, or activities as part of the Rent Package Plan.

(Ord. 2005-012 §1, 2005; Ord. 2003-003 §2, 1975)

#### **4.08.071 Definition; Short-Term Rental**

“Short-Term Rental” means a Transient Lodging Facility for Occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use. A short-term rental is not allowed in Forest Use Zones or Exclusive Farm Use Zones. Structures or other accommodations utilized as a Short-Term Rental must be lawfully established as a dwelling. Structures, temporary or permanent, other than the primary dwelling on the property, including but not limited to, garage conversions, recreational vehicles, tents, teepees, yurts, tiny homes, accessory dwelling units (ADUs), and similar structures or shelters, are generally not allowed.

#### **4.08.072 Definition; Short-Term Rental Hosting Platform**

“Short-Term Rental Housing 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.

#### **4.08.073 Definition; Short-Term Rental Hosting Platform Fees**

A hosting platform for Short-Term Rentals (Transient Lodging Intermediaries) may collect a fee for booking services in connection with Short-Term Rentals only when those Short-Term Rentals are lawfully registered as providers with the County and possess a County Certificate of Authority at the time the Short-Term Rental is occupied. The Hosting Platform Fees are to be included as Rent when calculating the Transient Lodging Tax.

#### **4.08.074 Definition; Site**

“Site” means an individual ~~Hotel~~Transient Lodging Facility, as defined in DCC 4.08, for which there is a separate real property tax account or accounts. ~~–An individual site may include more than one unit of separatelyseparate~~ rentable accommodations.

(Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.075 Definition; Tax**

"Tax" means either the tax payable by the ~~Occupant~~Transient, or the aggregate amount of taxes due from an Operator from any source and calculated based upon the fees and charges included in Rent whether collected directly by the Operator or collected through or transmitted by a Transient Lodging Intermediary, during the period for which the Operator is required to report collections for the Operator's ~~Hotel~~Transient Lodging.  
(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.080 Definition; Tax Administrator**

"Tax Administrator" means the ~~County Finance Officer~~. Chief Financial Officer of Deschutes County, or its designee.

(Ord. 97-013 §1, 1997; Ord. 203-3 §2, 1975)

#### **~~4.08.085. Definition Transient or Occupant.~~**

~~"Transient" or "Occupant" means any individual, except the owner of a Hotel or private residence used as a Hotel, who exercises Occupancy or is entitled to Occupancy in a Hotel for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a Transient checks out of the Hotel shall not be included in determining the 30-day period if the Transient is not charged Rent for that day by the Operator. Any such individual so occupying space in a Hotel shall be deemed to be a Transient until the period of 30 days has expired unless there is an agreement in writing between the Operator and the occupant providing for a longer period of Occupancy. An owner of a Hotel, an owner of a private residence used as a Hotel, or a Person who pays for lodging on a monthly basis, regardless of the number of days in such month, shall not be deemed a Transient for purposes of the Deschutes County Transient Room Tax Ordinance.~~

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.086 Definition; Transient Lodging or Transient Lodging Facilities**

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.

(Ord. 2005-012 §1, 2005; Ord. 93-049 §1, 1993; Ord. 203-3 §2, 1975)

#### **4.08.087 Definition; Transient Lodging Provider**

“Transient Lodging Provider” means a Person that provides Transient Lodging.

#### **4.08.088 Definition; Transient Lodging Intermediary**

“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.

#### **4.08.090 Tax Imposed**

For the privilege of Occupancy in any ~~Hotel~~Transient Lodging Facility, on and after the effective date of July 1, 2014, as codified in DCC 4.08, each ~~Occupant~~Transient shall pay a Tax in the amount of eight percent (8%) of the Rent for Occupancy of space in a ~~Hotel~~Transient Lodging Facility. -The Tax constitutes a debt owed by the ~~Occupant~~Transient to the County, which is extinguished only by payment to the Operator as agent for the County. -The ~~Occupant~~Transient shall pay the Tax to the Operator of the ~~Hotel~~Transient Lodging Facility at the time the Rent is paid. -The Operator shall enter the Tax on Operator's records when Rent is collected if the Operator keeps records on the Cash accounting basis and when earned if the Operator keeps records on the Accrual accounting basis. -If Rent is paid in installments, a proportionate share of the Tax shall be paid by the ~~Occupant~~Transient to the Operator with each installment. -If, for any reason, the Tax due is not paid to the Operator of the ~~Hotel~~Transient Lodging Facility, the Tax Administrator may nevertheless require that such Tax shall be paid by the Operator directly to the County.

(Ord. 2020-005 §1, 2020; Ord. 2014-023 §1, 2014; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Res. 87 053 adopted by the people 11/3/87; Ord. passed 3/11/80: Ord. 203 3 §3, 1975)

#### **4.08.100 Applicability**

The Tax imposed by this ordinance shall apply only to those ~~Hotels~~Transient Lodging Facilities located within the unincorporated area of the County.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §4, 1975)

#### **4.08.110 Operator; Collection Amount**

- A. Every Operator ~~R~~enting rooms in the County, the Occupancy of which is not exempted under the terms of DCC 4.08, shall collect a Tax from the ~~Transient~~Occupant occupying the room. -The Tax collected or accrued by the Operator constitutes property of the County in the possession of the Operator, held in trust by such Operator until conveyed to the County in accordance with the provisions of DCC 4.08.
- B. In all cases of credit or deferred payment of Rent by the Transient or Occupant, the payment of Tax to the Operator may be deferred until the Rent is paid, and the Operator shall not be liable for the Tax until credits are paid or deferred payments are made.

C. While holding the payment in trust for the County, an Operator may commingle the tax proceeds with the Operator's funds, but the Operator is not the owner of tax proceeds, except that, when a return is filed, the Operator becomes the owner of the collection reimbursement charge authorized to be retained.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 97-073 §1, 1997; Ord. 95-029 §1, 1995; Ord. 203-3 §5, 1975)

#### **4.08.120 Operator; Collection Procedure; Operator Fee**

- A. Each Operator shall collect the Tax imposed by DCC 4.08 at the same time as the Rent is collected from every OccupantTransient.
  - B. The amount charged by an Operator for Deschutes County Transient ~~Room~~Lodging Tax shall be separately stated on all records of Operator and on all bills, invoices, and receipts rendered by Operator and shall be specifically identified on all Operator records, bills, invoices and receipts as "Deschutes County ~~Room~~Lodging Tax." The amounts listed by an Operator on the Operator's records, bills, invoices and receipts as "Deschutes County ~~LodgingRoom~~ Tax" must accurately state the amount of Tax and shall not include any other taxes, fees, charges or assessments.
  - C. No Operator of a Transient Lodging Facility~~Hotel~~ shall advertise that the Tax or any part of the Tax will be assumed or absorbed by the Operator, or that it will not be added to the Rent, or that, when added, any part will be refunded, except in the manner provided by DCC 4.08.
  - D. The Operator may retain, as a collection reimbursement ~~fee~~charge, up to five percent (5%) of all Deschutes County Transient ~~LodgingRoom~~ Tax revenues collected by Operator.
- (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §6, 1975)

#### **4.08.125 Personal Liability**

Each Person who uses, expends, diverts any Tax held in trust, or withholds or authorizes or directs such use, expenditure, diversion, or withholding, shall be personally liable to the County for all Taxes so used, expended, diverted, or withheld, plus all penalties and interest accrued or imposed as a result of such action.

(Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.127 Penalties; Noncompliance with Advertising Requirements**

It is a violation for any Operator who places or causes to appear through any medium an advertisement soliciting reservations or Rental availability for any location if such advertisement does not include the certificate of authority number as prescribed in DCC 4.08.140. -No Operator shall fail or refuse to furnish information related to the advertising of any location upon request of the Tax Administrator. -Violation of any provisions of DCC 4.08.127 is a Class A Violation.

(Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.130 Exemptions**

No Tax imposed under DCC 4.08 shall be imposed upon:

- ~~A. Any occupant for more than 30 successive calendar days;~~
- ~~B. Any occupant whose Rent is of a value less than \$4.00 per day;~~
- ~~C. Any occupant whose Rent is paid for a hospital room or to a medical clinic, convalescent home or home for aged people.~~
  - 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, 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;
  - D. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or
  - E. 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.
  - F. ~~D.~~—The United States Government when a federal employee is on federal government business and the lodging for the employee is directly paid for by the government or employee with a government-issued check, credit card, purchase order or other form of procurement document.
  - G. ~~E.~~—Any Federally Chartered organization when an organization employee is on organization business and the lodging for the employee is directly paid for by the organization or employee with an organization-issued check, credit card, purchase order or other form of procurement document.
- (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 93-049 adopted by the people 11/9/93; Ord. 93-020 §1, 1993; Ord. 203-3 §7, 1975)

#### **4.08.140 Operator-Registration; Form and Contents; Execution; Certificate of Authority.**

- A. Every property owner Person engaging or about to engage in business as an Operator of a Hotel-a Transient Lodging Provider in the County shall provide a completed registerregistration form for a Certificate of Authority to the Tax Administrator within 15 calendar days after commencing business with the Tax Administrator on a form provided by the Tax Administrator. The privilege of registration after the date of imposition of such Tax shall not relieve any Person from the obligation of payment or collection of Tax regardless of registration. The Transient Lodging Provider's obligation to collect the transient lodging tax is imposed once Rent for the Transient Lodging is paid, even if the registration form has not been filed or if the Certificate of Authority has not been issued.
- B. When registering, registrants will be required to pay an administrative fee for the initial registration, in accordance with the County Fee Schedule. The registrant shall provide the Tax Administrator with the following information: -(1) Property owner as listed in the Deschutes County property tax records, (+2) the name under which an Operator transacts or intends to transact business; (23) the offiicemailing address of theirhis place or places of business; (43) a residencee-physical address of the Short-Term Rental, if no business address exists; (45) email address; (65) phone number; (7) name and contact information of property manager or agent, (86) any such other information to facilitate the collection of the Tax as the Tax Administrator may require. -The registration form shall provide for submission of the information required by DCC 4.08.140, shall set forth in full the requirements imposed by DCC 4.08 regulating an Operator's advertisement of Hotel-Transient Lodging accommodations, and shall be signed by the Operator. Upon request of the Tax Administrator, at the time of registration or at any other time, an Operator shall provide the address of each site-operated-by OperatorTransient Lodging Facility, which is subject to DCC 4.08, 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.-
- C. Upon approval, tThe Tax Administrator shall, within ten (10) business days after registration, issue without charge from the occupant, together with a duplicate thereof for each additional place of business for each registrant, a eCertificate of aAuthority to collect the Tax.-Certificates shall be non-assignable and nontransferable, and shall be surrendered immediately to the Tax Administrator-The Operator shall notify the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer.-Each Certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all eOccupants and Persons seeking Occupancy.- The Certificate of Authority must be renewed annually. Property owners



will be required to pay an administrative fee for the certificate renewal, in accordance with the County Fee Schedule.;

D. The ~~e~~Certificate shall, among other things, state the following:

1. The name of the property owner;

~~1-2.~~ The name of the Operator, if different from property owner;

~~2-3.~~ The physical address of the Transient Lodging FacilityHotel;

4. The date upon which the certificate was issued and expires;

~~3-5.~~ The Deschutes County Certificate of Authority (DCCA) number, as assigned by the Tax Administrator; and

~~4-6.~~ This Transient Occupancy Registration-Certificate of Authority signifies that the Person named on the face hereof has fulfilled the requirements of the Transient RoomLodging Tax Ordinance of the County of Deschutes by registration with the Tax Administrator for the purpose of collecting from OccupantsTransients the roomLodging Tax imposed by said County and remitting said Tax to the Tax Administrator.

E. Failure to register for a Certificate of Authority, failure to complete the registration renewal, or operating a short-term rental without a current Certificate of Authority shall be deemed a Class A Violation.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 97-073 §1, 1997; Ord. 95-029 §1, 1995; Ord. 203-3 §8, 1975)

#### **4.08.145 Operator; Advertising of Transient Lodging-Hotel Rentals; Identification Required**

Every Operator, in placing advertisements soliciting business for any location represented, operated or marketed by that Operator, must include the ~~e~~Certificate of ~~a~~Authority (DCCA) number. Any property not displaying the DCCA number in an advertisement shall be deemed a Class A Violation. For purposes of DCC 4.08, advertisement includes any print, electronic, or audio media, including, but not limited to, advertisements appearing in newspapers, magazines, newsletters, flyers, internet sites, or any other advertising medium, regardless of origin, distribution method, or distribution location of such medium. Such identification shall appear as "DCCA #" followed by the ~~e~~Certificate number assigned by the Tax Administrator for that location, shall appear in a readable size and font, if applicable, and shall be placed in such location that it is readily noticed as a part of the advertisement. This advertising requirement does not apply to Operators whose ~~e~~Certificate of ~~a~~Authority is assigned to only one physical location, and that location provides six or more rooms or individual units available for Transient Occupancy. If the Rent transaction is facilitated online, the Certificate of Authority number (DCCA #) must be visible to the Occupant in the advertisement.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.150 Returns and Payments; Date Due**

A. The Tax imposed by DCC 4.08 shall be paid by the ~~OccupantTransient~~ to the Operator at the time that Rent is paid. All amounts of such Taxes collected by an Operator, or for which the Tax is otherwise owed by Operator to County, are due and payable to the Tax Administrator on a monthly basis by no later than the 15th day of the month following the month in which the Tax is collected by the Operator or is otherwise owed by Operator to County when the estimated amount of average tax is more than fifty dollars (\$50.00) a month. When the estimated monthly amount of average tax due and payable to the Tax Administrator is fifty dollars (\$50.00) or less, the Operator has the option of paying on a quarterly basis. Monthly or quarterly reporting is required regardless if Tax is owed. For monthly filers, reports are due no later than the 15th day of the following month. For quarterly filers, reports are due no later than ~~on~~ the 15th day of the month following the end of each calendar quarter (April 15th, July 15th, October 15th, January 15th). Taxes are delinquent if not paid to the Tax Administrator by the last day of the month in which such Taxes are due and payable to the Tax Administrator.

B. On or before the 15th day of the month following each month or quarter (as set forth in 4.08.150(A)) of collection, every Operator liable for payment of Tax shall file a return or returns for the preceding month's or quarter's Tax collections with the Tax Administrator. The return or returns shall be filed online or in

such format or on such forms as the Tax Administrator may prescribe. For private owners using a Transient Lodging Intermediary that collects and remits the Transient Lodging Tax to the Tax Administrator on behalf of the private owner, a quarterly report is required to be submitted by the private owner including data as described in 4.08.150 (C), as well as listing the Transient Lodging Intermediary Rents as a deduction.

- C. Returns shall show the amount of Tax collected or otherwise due for the related period by site. -The Tax Administrator may require returns to show any or all of the following:
1. The sites for which Rental income was collected during the month, listed by address and the number of separately rentable units per site;
  2. Gross receipts of Operator for such period;
  3. The total Rentals upon which Tax was collected or otherwise due;
  4. An explanation in detail of any discrepancy between such amounts; and
  5. Any new units added from the previous months or any units deleted from the previous months; and
  6. The amount of Rents exempt, if any.
- D. Annually in September, the Transient Lodging Intermediary shall submit to the Tax Administrator at the office of the Tax Administrator, by electronic submission, a complete address-specific list with Tax amounts of all properties submitted in previous tax reports for Transient Lodging from July 1 – June 30 of the past fiscal year.
- ~~E.D.~~ E. The Person required to file the return shall deliver the return, -Tax together with payment of the amount of the Tax due, -to the Tax Administrator, at the office of the Tax Administrator, through the County's websitereporting and payment portal furnished by the Tax Administrator, or its designee, either by pPersonal delivery or by mail. -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 making any return or payment of Tax for a period not to exceed 30 daysone month Tax. -No further extension shall be granted, except by the Board. Any Operator to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of Tax due without proration for a fraction of a month. -If a return is not filed, and the Tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the Tax for computation of penalties described elsewhere in DCC 4.08.
- G. Failure to complete and submit the required monthly or quarterly reporting form(s) is a Class A Violation. (Ord. 2020-005 §1, 2020; Ord. 2005-042, §1, 2005; Ord. 2005-012 §1, 2005; Ord. 97-073 §1, 1997; Ord. 95-029 §1, 1995; Ord. 203-3 §9, 1975)

#### **4.08.160 Penalties and Interest; Delinquency**

Any Operator who has not been granted an extension of time for remittance of Tax due and who fails to remit any Tax imposed by DCC 4.08 prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the Tax due in addition to the amount of the Tax.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(1), 1975)

#### **4.08.170 Penalties and Interest; Continued Delinquency**

Any Operator who has not been granted an extension of time for remittance of Tax due, and who fails to pay any delinquent remittance on or before thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of the Tax due plus the amount of the Tax and the ten percent (10%) penalty first imposed.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(2), 1975)

#### **4.08.180 Penalties and Interest; Fraud**

If the Tax Administrator determines by clear and convincing evidence that the nonpayment of any remittance due under DCC 4.08 is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five percent

(25%) of the amount of the Tax shall be added thereto in addition to the penalties stated in DCC 4.08.160 and DCC 4.08.170.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(3), 1975)

#### **4.08.190 Penalties and Interest; Assessment of Interest**

In addition to the penalties imposed, any Operator who fails to remit the Tax imposed by DCC 4.08 shall pay interest at the rate of one-half of one percent per month, or fraction thereof, without proration for portions of a month, on the amount of the Tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(4), 1975)

#### **4.08.200 Penalties and Interest; Penalties Merged with Tax**

Every penalty imposed and such interest as accrues under the provisions of DCC 4.08.200 shall be merged with and become a part of the Tax required to be paid pursuant to DCC 4.08.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(5), 1975)

#### **4.08.210 Penalties and Interest; Petition for Waiver**

Any Operator who fails to remit the Tax levied in DCC 4.08 within the time stated in DCC 4.08 shall pay the penalties stated in DCC 4.08; provided, however, the Operator may petition for waiver or refund of any penalty, or any portion thereof. If the total penalty due does not exceed \$10,000, any petition for waiver or refund of penalties shall be directed to and determined by the Tax Administrator. ~~If the total penalty due exceeds \$10,000, any petition for waiver or refund of penalties shall be directed to and determined by the Board.~~ ~~Upon receipt of a petition for waiver or refund of penalties as set forth herein, the Tax Administrator or Board may, if a good and sufficient reason is shown, waive or direct a refund of the penalty or any portion thereof.~~

(Ord. 2005-012 §1, 2005; Ord. 2002-022 §1, 2002; Ord. 95-029 §1, 1995; Ord. 203-3 §10(6), 1975)

#### **4.08.220 Deficiency Determination**

If the Tax Administrator determines that any return is incorrect, the Tax Administrator may compute and determine the amount required to be paid upon the basis of the facts contained in the return or upon the basis of any information within the possession of or available to the Tax Administrator. ~~One or more deficiency determinations may be made on the amount due for one, or more than one period, and the amount so determined shall be due and payable immediately upon service of notice as provided in DCC 4.08 after which the amount determined is delinquent.~~ ~~Penalties on deficiencies shall be applied as set forth in DCC 4.08.160 through DCC 4.08.210.~~

- A. In making a determination, the Tax Administrator may offset overpayments if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. ~~The interest on underpayments shall be computed in the manner set forth in DCC 4.08.160 through DCC 4.08.210.~~
- B. The Tax Administrator shall give to the Operator ~~or occupant~~ a written notice of the determination made by the Tax Administrator. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the Operator at the Operator's address as it appears in the records of the Tax Administrator. In case of service by mail of any notice required by DCC 4.08 the service is complete at the time of deposit in the United States Post Office.
- C. Except in the case of fraud or intent to evade DCC 4.08 or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month following the close of the month for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires later.
- D. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof; provided, however, the



Operator may petition for redemption and refund if the petition is filed before the determination becomes final as provided for in DCC 4.08.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §11(1), 1975)

#### **4.08.230 Fraud; Refusal to Collect; Evasion**

If any Operator shall fail or refuse to collect the correct ~~room~~ Lodging Tax set forth in DCC 4.08 or to make, within the time provided in DCC 4.08 any report and remittance of such Tax or any portion thereof required by DCC 4.08, or makes a fraudulent return or otherwise willfully attempts to evade DCC 4.08, the Tax Administrator shall proceed in such manner as the Tax Administrator may deem best to obtain facts and information on which to base an estimate of the Tax due. As soon as the Tax Administrator has determined the Tax due that is imposed by DCC 4.08 from any Operator who has failed or refused to collect the same and to report and remit such Tax, the Tax Administrator shall proceed to determine and assess against such Operator the Tax, interest and penalties provided for by DCC 4.08. In case such determination is made, the Tax Administrator shall give a notice in the manner aforesaid of the amount so assessed. Such determination and notice shall be made and mailed within three years after discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect such Tax, or failure to file return. Any amount of Tax, interest, and penalties, which the Tax Administrator determines are owed, shall become due and payable immediately upon service of notice by the Tax Administrator of the amount of deficiency. The determination shall become final within ten (10) days after service of notice of the amount owed. The Operator may petition for redemption and refund if the petition is filed with the Tax Administrator before the determination becomes final as provided in this section. The failure or refusal of an Operator to collect or remit any Tax or Taxes required under DCC 4.08 is a Class A Violation.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §11(2), 1975)

#### **4.08.240 Operator Delay**

If the Tax Administrator believes that the collection of any Tax or any amount of Tax required to be collected and paid to the County will be jeopardized by delay, or if any determination will be jeopardized by delay, the Tax Administrator shall make a determination of the Tax or amount of Tax required to be collected, noting the determination. The amount so determined as provided in DCC 4.08 shall be immediately due and payable, and the Operator shall immediately pay same determination to the Tax Administrator after service of notice thereof; ~~the~~ the Operator may file a petition, after payment has been made, for redemption and refund of all or a portion of any amount paid if the petition is filed within ten (10) days from the date of service of notice by the Tax Administrator.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §11(3), 1975)

#### **4.08.250 Re-~~d~~eterminations**

- A. Any Person against whom a determination is made under DCC 4.08.220, 4.08.230 and 4.08.240 or any Person directly interested may petition for a re-determination and redemption and refund within the time required in DCC 4.08.220, 4.08.230 and 4.08.240. ~~If a petition for re-determination and refund is not filed within the time required in DCC 4.08.220, 4.08.230 and 4.08.240, the determination becomes final at the expiration of the time allowed to submit a petition.~~
- B. If a petition for re-determination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination, and if the Person has so requested in the petition, shall grant the Person an oral hearing and shall ~~given~~ give the Person ~~ten (10)~~ twenty (20) ~~U~~ days written notice of the time and place of the hearing. ~~The Tax Administrator may continue the hearing from time to time as may be necessary.~~
- C. The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing and considering all information and, if an increase is determined, such increase shall be payable within 48 hours ~~immediately~~ after the hearing.

- D. The decision of the Tax Administrator upon a petition for re-determination of redemption and refund becomes final ten (10) days after service upon the petitioner of notice thereof, unless appeal of such order or a decision is filed with the Board within ten (10) days after service of such notice.
  - E. No petition for re-determination of redemption and refund or appeal therefrom shall be effective for any purpose unless the Operator has first complied with the payment provisions of DCC 4.08.
- (Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §12, 1975)

#### 4.08.260 Security for Collection of Tax

- A. The Tax Administrator, after delinquency and when the Tax Administrator, in the Tax Administrator's sole discretion, deems it necessary to ensure compliance with DCC 4.08, may require any Operator to deposit with the Tax Administrator such security in the form of cash, bond or other security as the Tax Administrator deems appropriate. The amount of the security shall be fixed by the Tax Administrator but shall not be greater than twice the Operator's estimated average monthly liability for the period for which the Operator files returns, determined in such manner as the Tax Administrator deems proper, or \$105,000.00, whichever amount is less. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations provided in DCC 4.08.
  - B. At any time within three years after any Tax or any amount of Tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the Tax Administrator may bring an action in any court of the State of Oregon, or of the United States, in the name of the County to collect the amount delinquent together with penalties and interest.
- (Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §13, 1975)

#### 4.08.270 Lien

- A. The Tax imposed by DCC 4.08 together with the interest and penalties provided in DCC 4.08 and the filing fees paid to the County Clerk and advertising costs which may be incurred when the same becomes delinquent as set forth in DCC 4.08 shall be and, until paid, remain a lien from the date of the recording with the County Clerk a Notice of Lien, which shall be superior to all subsequent recorded liens on all tangible Personal property used in the Transient Lodging Hotel of an Operator or where applicable, all business property of the Operator, and may be foreclosed on and sold as may be necessary to discharge such lien, if the lien has been recorded. Notice of Lien may be issued by the Tax Administrator, or a deputy of the Tax Administrator, whenever the Operator is in default in the payment of such Tax, interest, and penalty and shall be recorded, and a copy sent to the delinquent Operator. The Personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the department seizing the same at public auction after ten (10) days' notice, which shall mean one publication in a newspaper of general circulation within the County.
  - B. Any lien for Taxes as shown on the records of the proper County official shall, upon the payment of all Taxes, penalties and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the County and the Operator or Person making such payment shall receive a receipt therefore stating that the full amount of Taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied.
- (Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §14, 1975)

#### 4.08.280 Refunds

- A. Operator's Refunds. Whenever the amount of any Tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under DCC 4.08, such amount may be refunded, provided a verified claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited against

any amounts then due and payable from the Operator from whom it was collected or by whom paid and the balance may be refunded to the Operator or the Operator's administrator, executor or assignee.

**B. ~~Transient-Occupant~~ Refunds.** –Whenever the Tax required by DCC 4.08 has been collected by the Operator, and deposited by the Operator 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 by the Tax Administrator to the ~~TransientOccupant~~, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment.

**C. ~~Refunds by Operator to Occupant. If an Occupant has paid Tax to an Operator but stays a total of 30 or more consecutive days in the same Transient Lodging Facility, the Operator shall refund to the Occupant any tax collected for any portion of the continuous stay. The Operator shall account for the collection and refund to the Tax Administrator. If the Operator has remitted the tax prior to the refund or credit to the Occupant, the Operator shall be entitled to a corresponding refund or offset if the claim for refund is filed within three years from the date of collection.~~**

**~~B.D. Burden of Proof. The Person claiming the refund shall have the burden of proving the facts that establish the basis for the refund.~~**

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §15, 1975)

#### **4.08.290 Transient ~~Room~~Lodging Tax Fund**

The Tax Administrator shall place all moneys received pursuant to DCC 4.08 in the Transient-~~Room~~Lodging Tax ~~F~~und.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(1), 1975)

#### **4.08.300 Recordkeeping**

Every Operator shall, on a current and ongoing basis, keep guest records, accounting books, records of room sales, records of ~~room~~Lodging Tax collected and remitted to the County, and a record of all Operator fees retained by Operator pursuant to DCC 4.08.120.D. -All records shall be retained by the Operator for a minimum period of three years and six months after the record is created. (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(2), 1975)

#### **4.08.310 Examination of Records**

The Tax Administrator, or any Person authorized in writing by the Tax Administrator, may examine, during regular business hours, the books, papers and accounting records relating to room sales of any Operator after notification to the Operator liable for the Tax and may investigate the business of the Operator in order to verify the accuracy of any return made, or if no return is made by the Operator, to ascertain and determine the amount required to be paid.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(3), 1975)

#### **4.08.320 Administration; Confidentiality**

It is unlawful for the Tax Administrator, or any Person having an administrative or clerical duty under the provisions of DCC 4.08, to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any Person required to obtain a Transient Occupancy Registration Certificate or pay a Transient Occupancy Tax, or any other Person visited or examined in the discharge of official duty, or the amount of source of income, profits, losses, expenditures or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any Person; provided, that nothing in DCC 4.08.320 shall be construed to prevent:

A. The disclosure to, or the examination of records and equipment by another County official, employee or agent for collection of Taxes for the sole purpose of administering or enforcing any provision of DCC 4.08; or collecting Taxes imposed under DCC 4.08.

- B. The disclosure after the filing of a written request to that effect, to the Taxpayer ~~themselves~~ himself, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to any paid Tax, any unpaid Tax or amount of Tax required to be collected or interest and penalties; provided further, that County Legal Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in DCC 4.08.320 when in the opinion of the Tax Administrator, the public interest would suffer thereby.
  - C. The disclosure of the names and addresses of any Persons to whom Transient Occupancy Registration Certificates have been issued.
  - D. The disclosure of general statistics regarding Taxes collected or business done in the County.
  - ~~E. E. With respect to delinquent Transient room Taxes, the disclosure of information required in accordance with Oregon Revised Statute 192.502(18), or any amendment of said statute. Disclosures required by ORS Chapter 192.~~
  - F. Disclosures required by ORS Chapter 297.
- (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(4), 1975)

#### **4.08.330 Appeals**

Any Person aggrieved by any provisions of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within twenty (20) days of the Tax Administrator's decision. -The Tax Administrator shall transmit such notice of appeal, together with the file of such appealed matter to the Board who shall fix a time and place for hearing such appeal. -The Board shall give the appellant not less than ten (10) days written notice of the time and place of hearing of such appealed matter.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §17, 1975)

#### **4.08.340 Unlawful Acts; Penalty**

It is a violation for any Operator, or other Person so required, to fail or refuse to register as required in DCC 4.08, to fail or refuse to furnish any return required to be made, to fail or refuse to furnish a supplemental return or other data records or information required by the Tax Administrator, to fail or refuse to submit to an audit by or on behalf of the Tax Administrator or to render a false or fraudulent return. No Person required to make, render, sign or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by DCC 4.08. Violation of any provision of DCC Chapter 4.08 is a Class A Violation.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 83-013 §1, 1983; Ord. 203-3 §19, 1975)

## **Chapter 4.08. TRANSIENT LODGING TAX**

<b>4.08.010</b>	<b>Short Title</b>
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<b>4.08.020</b>	<b>Definitions</b>
<b>4.08.025</b>	<b>Definition; Accrual Accounting</b>
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<b>4.08.040</b>	<b>Definition; County</b>
<b>4.08.042</b>	<b>Definition; Destination Resort</b>
<b>4.08.050</b>	<b>Definition; Occupancy and Occupying</b>
<b>4.08.052</b>	<b>Definition; Occupant</b>
<b>4.08.055</b>	<b>Definition; Operator</b>
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<b>4.08.070</b>	<b>Definition; Rent Package Plan</b>
<b>4.08.071</b>	<b>Definition; Short-Term Rental</b>
<b>4.08.072</b>	<b>Definition; Short-Term Rental Hosting Platform</b>
<b>4.08.073</b>	<b>Definition; Short-Term Rental Hosting Platform Fees</b>
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<b>4.08.075</b>	<b>Definition; Tax</b>
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**4.08.320 Administration; Confidentiality****4.08.330 Appeals****4.08.340 Unlawful Acts; Penalty****4.08.010 Short Title**

DCC 4.08 shall be known as the Deschutes County Transient Lodging Tax ordinance.  
(Ord. 2005-012 §1, 2005; Ord. 203-3 §1, 1975)

**4.08.015 Notices**

All notices required or permitted to be given under DCC 4.08 may be served personally, by email or by first class mail, postage prepaid, to the recipient of the notice. If notice is mailed to an Operator, it will be addressed to the Operator at the Operator's address as the address appears in the record of the Tax Administrator. Operator is required to provide Tax Administrator with Operator's current address and to provide Tax Administrator with any change of Operator's address. If notice is personally served, it is deemed served at the time of delivery. If notice is served by mail or email, it is deemed served three (3) days after the date the notice is deposited for mailing with the United States Postal Service or the date the email is sent.  
(Ord. 2005-012 §1, 2005).

**4.08.020 Definitions**

For the purposes of DCC 4.08, unless otherwise apparent from the context, certain words and phrases used in DCC 4.08 are defined as set forth in DCC 4.08.025- through DCC 4.08.088.  
(Ord. 2005-012 §1, 2005; Ord. 2001-016 §2, 2001; Ord. 95-029 §1, 1995; Ord. 203-3 §2, 1975)

**4.08.025 Definition; Accrual Accounting**

"Accrual accounting" means the Operator enters the Rent due from an Occupant on their records when Rent is earned whether or not it is paid.  
(Ord. 2005-012 §1, 2005; Ord. 2003-3 §2, 1975)

**4.08.030 Definition; Board**

"Board" means the Deschutes County Board of County Commissioners.  
(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

**4.08.035 Definition; Cash Accounting**

"Cash accounting" means the Operator does not enter the Rent due from an Occupant on their records until Rent is paid.  
(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

**4.08.040 Definition; County**

"County" means Deschutes County and is limited to the unincorporated area of the County.  
(Ord. 203-3 §2, 1975)

**4.08.042 Definition; Destination Resort**

"Destination Resort" means any Transient Lodging Facility which includes on the site of the Transient Lodging Facility, three or more of the following outdoor recreation facilities that are available to Transient Lodging Occupants with or without additional charge: Bike paths, walking trails, running trails or horse trails at least two miles in length, horseback riding facilities, one or more golf courses, tennis courts, skating facilities and one or more swimming pools.  
(Ord. 2005-012 §1, 2005)

**4.08.050 Definition; Occupancy and Occupying**

"Occupancy" and "Occupying" means the right to the use or possession of any space in Transient Lodging for dwelling, lodging or sleeping purposes for less than 30 consecutive calendar days, counting portions of calendar days as full days.

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

**4.08.052 Definition; Occupant**

"Occupant" means any individual, except the owner of a Transient Lodging Facility, who exercises Occupancy or is entitled to Occupancy in Transient Lodging for a period of less than 30 consecutive calendar days, counting portions of calendar days as full days. The day an Occupant checks out of Transient Lodging Facility shall not be included in determining the 30-day period if the Occupant is not charged Rent for that day by the Operator. Any such individual so occupying space in Transient Lodging shall be deemed to be an Occupant until the period of 30 days has expired unless there is an agreement in writing between the Operator and the Occupant providing for a longer period of Occupancy. An owner of Transient Lodging, or a Person who pays for lodging on a monthly basis, regardless of the number of days in such month, shall not be deemed an Occupant for purposes of the Deschutes County Transient Lodging Tax Ordinance.

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

**4.08.055 Definition; Operator**

"Operator" means a Transient Lodging Provider or Transient Lodging Intermediary. Both the Transient Lodging Provider and the Transient Lodging Intermediary shall at all times remain jointly and severally obligated with respect to the duties and obligations of the Operator pursuant to the provisions of DCC 4.08. [Compliance with the provisions of DCC 4.08 by either the Transient Lodging Provider or the Transient Lodging Intermediary shall be considered to be in compliance by both.]

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

**4.08.060 Definition; Person**

"Person" means any individual, firm, partnership, joint venture, limited liability company, limited liability partnership, host, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, business entity, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

(Ord. 2020-005 §1, 2020; Ord. 203-3 §2, 1975)

**4.08.062 Definition; Recreation Fee**

"Recreation Fee" means a fee charged, assessed, or allocated by a Transient Lodging Facility to an Occupant or Occupants for use of Destination Resort recreation facilities, whether the Transient Lodging Facility charging the Recreation Fee is a Destination Resort or has a contract or agreement with a Destination Resort for use by the Transient Lodging Facility's guests of the recreation facilities of the Destination Resort. (Ord. No. 2005-012 §1, 2005)

**4.08.065 Definition; Rent**

"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. If the fee is not optional, then it shall be included in the Rent. Except as otherwise provided in this section, Rent includes all fees, charges and assessments (including but not limited to, nightly rate, Short-Term Rental Hosting Platform Fees, cleaning or housekeeping fees, or pet fees, cancellation fees, non-refundable deposits, or recreation fees) charged, assessed or allocated by Operator for the Occupancy of space in Transient Lodging, the payment for which is not optional to the Person occupying space in the Transient Lodging Facility. Rent does not include:

- A. Any taxes, fees, or assessments levied by any other governmental entity;
- B. The sale of any goods, services, or commodities, which are separate and independent from occupancy of a room or space in Transient Lodging Facility;
- C. Any fees, charges or assessments, other than the furnishing of a room or accommodations in Transient Lodging Facility or a parking space in a mobile home, recreational vehicle, or trailer park, the payment for which is optional to the Person occupying the room or rooms in Transient Lodging Facility or parking in a space in a mobile home, recreational vehicle, or trailer park.

(Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.070 Definition; Rent Package Plan**

“Rent Package Plan” means the full consideration charged, whether or not received by the Operator, for Rent plus food and/or activities where a single rate is charged for the combination of Rent, food and/or activities. For purposes of determining Deschutes County Transient Room Tax for a Rent Package Plan, the Operator may exclude from Rent an amount allocated by Operator as the Operator’s reasonable cost of providing the food, activity, or activities as part of the Rent Package Plan.

(Ord. 2005-012 §1, 2005; Ord. 2003-003 §2, 1975)

#### **4.08.071 Definition; Short-Term Rental**

“Short-Term Rental” means a Transient Lodging Facility for Occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use. A short-term rental is not allowed in Forest Use Zones or Exclusive Farm Use Zones. Structures or other accommodations utilized as a Short-Term Rental must be lawfully established as a dwelling. Structures, temporary or permanent, other than the primary dwelling on the property, including but not limited to, garage conversions, recreational vehicles, tents, teepees, yurts, tiny homes, accessory dwelling units (ADUs), and similar structures or shelters, are generally not allowed.

#### **4.08.072 Definition; Short-Term Rental Hosting Platform**

“Short-Term Rental Housing 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.

#### **4.08.073 Definition; Short-Term Rental Hosting Platform Fees**

A hosting platform for Short-Term Rentals (Transient Lodging Intermediaries) may collect a fee for booking services in connection with Short-Term Rentals only when those Short-Term Rentals are lawfully registered as providers with the County and possess a County Certificate of Authority at the time the Short-Term Rental is occupied. The Hosting Platform Fees are to be included as Rent when calculating the Transient Lodging Tax.

#### **4.08.074 Definition; Site**

“Site” means an individual Transient Lodging Facility, as defined in DCC 4.08, for which there is a separate real property tax account or accounts. An individual site may include more than one unit of separate rentable accommodations.

(Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.075 Definition; Tax**

"Tax" means either the tax payable by the Occupant, or the aggregate amount of taxes due from an Operator from any source and calculated based upon the fees and charges included in Rent whether collected directly by the Operator or collected through or transmitted by a Transient Lodging Intermediary, during the period for which the Operator is required to report collections for the Operator's Transient Lodging.



(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 203-3 §2, 1975)

#### **4.08.080 Definition; Tax Administrator**

"Tax Administrator" means the Chief Financial Officer of Deschutes County, or its designee.  
(Ord. 97-013 §1, 1997; Ord. 203-3 §2, 1975)

#### **4.08.086 Definition; Transient Lodging or Transient Lodging Facilities**

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.

(Ord. 2005-012 §1, 2005; Ord. 93-049 §1, 1993; Ord. 203-3 §2, 1975)

#### **4.08.087 Definition; Transient Lodging Provider**

"Transient Lodging Provider" means a Person that provides Transient Lodging.

#### **4.08.088 Definition; Transient Lodging Intermediary**

"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.

#### **4.08.090 Tax Imposed**

For the privilege of Occupancy in any Transient Lodging Facility, on and after the effective date of July 1, 2014, as codified in DCC 4.08, each Occupant shall pay a Tax in the amount of eight percent (8%) of the Rent for Occupancy of space in a Transient Lodging Facility. The Tax constitutes a debt owed by the Occupant to the County, which is extinguished only by payment to the Operator as agent for the County. The Occupant shall pay the Tax to the Operator of the Transient Lodging Facility at the time the Rent is paid. The Operator shall enter the Tax on Operator's records when Rent is collected if the Operator keeps records on the Cash accounting basis and when earned if the Operator keeps records on the Accrual accounting basis. If Rent is paid in installments, a proportionate share of the Tax shall be paid by the Occupant to the Operator with each installment. If, for any reason, the Tax due is not paid to the Operator of the Transient Lodging Facility, the Tax Administrator may nevertheless require that such Tax shall be paid by the Operator directly to the County.  
(Ord. 2020-005 §1, 2020; Ord. 2014-023 §1, 2014, Ord. 2005-012 §1, 2005; Ord. 95 029 §1, 1995; Res. 87 053 adopted by the people 11/3/87; Ord. passed 3/11/80: Ord. 203 3 §3, 1975)

#### **4.08.100 Applicability**

The Tax imposed by this ordinance shall apply only to those Transient Lodging Facilities located within the unincorporated area of the County.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §4, 1975)

#### **4.08.110 Operator; Collection Amount**

- A. Every Operator renting rooms in the County, the Occupancy of which is not exempted under the terms of DCC 4.08, shall collect a Tax from the Occupant occupying the room. The Tax collected or accrued by the Operator constitutes property of the County in the possession of the Operator, held in trust by such Operator until conveyed to the County in accordance with the provisions of DCC 4.08.

- B. In all cases of credit or deferred payment of Rent by the Occupant, the payment of Tax to the Operator may be deferred until the Rent is paid, and the Operator shall not be liable for the Tax until credits are paid or deferred payments are made.
  - C. While holding the payment in trust for the County, an Operator may commingle the tax proceeds with the Operator's funds, but the Operator is not the owner of tax proceeds, except that, when a return is filed, the Operator becomes the owner of the collection reimbursement charge authorized to be retained.
- (Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 97-073 §1, 1997; Ord. 95-029 §1, 1995; Ord. 203-3 §5, 1975)

#### **4.08.120 Operator; Collection Procedure; Operator Fee**

- A. Each Operator shall collect the Tax imposed by DCC 4.08 at the same time as the Rent is collected from every Occupant.
  - B. The amount charged by an Operator for Deschutes County Transient Lodging Tax shall be separately stated on all records of Operator and on all bills, invoices, and receipts rendered by Operator and shall be specifically identified on all Operator records, bills, invoices and receipts as "Deschutes County Lodging Tax." The amounts listed by an Operator on the Operator's records, bills, invoices and receipts as "Deschutes County Lodging Tax" must accurately state the amount of Tax and shall not include any other taxes, fees, charges or assessments.
  - C. No Operator of a Transient Lodging Facility shall advertise that the Tax or any part of the Tax will be assumed or absorbed by the Operator, or that it will not be added to the Rent, or that, when added, any part will be refunded, except in the manner provided by DCC 4.08.
  - D. The Operator may retain, as a collection reimbursement fee, up to five percent (5%) of all Deschutes County Transient Lodging Tax revenues collected by Operator.
- (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §6, 1975)

#### **4.08.125 Personal Liability**

Each Person who uses, expends, diverts any Tax held in trust, or withholds or authorizes or directs such use, expenditure, diversion, or withholding, shall be personally liable to the County for all Taxes so used, expended, diverted, or withheld, plus all penalties and interest accrued or imposed as a result of such action.

(Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.127 Penalties; Noncompliance with Advertising Requirements**

It is a violation for any Operator who places or causes to appear through any medium an advertisement soliciting reservations or Rental availability for any location if such advertisement does not include the certificate of authority number as prescribed in DCC 4.08.140. No Operator shall fail or refuse to furnish information related to the advertising of any location upon request of the Tax Administrator. Violation of any provisions of DCC 4.08.127 is a Class A Violation.

(Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.130 Exemptions**

No Tax imposed under DCC 4.08 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, 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;
- D. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or

- E. 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.
  - F. The United States Government when a federal employee is on federal government business and the lodging for the employee is directly paid for by the government or employee with a government-issued check, credit card, purchase order or other form of procurement document.
  - G. Any Federally Chartered organization when an organization employee is on organization business and the lodging for the employee is directly paid for by the organization or employee with an organization-issued check, credit card, purchase order or other form of procurement document.
- (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 93-049 adopted by the people 11/9/93; Ord. 93-020 §1, 1993; Ord. 203-3 §7, 1975)

#### **4.08.140 Operator-Registration; Form and Contents; Execution; Certificate of Authority**

- A. Every property owner engaging or about to engage in business as a Transient Lodging Provider in the County shall provide a completed registration form for a Certificate of Authority to the Tax Administrator within 15 calendar days after commencing business. The privilege of registration after the date of imposition of such Tax shall not relieve any Person from the obligation of payment or collection of Tax regardless of registration. The Transient Lodging Provider's obligation to collect the transient lodging tax is imposed once Rent for the Transient Lodging is paid, even if the registration form has not been filed or if the Certificate of Authority has not been issued.
- B. When registering, registrants will be required to pay an administrative fee for the initial registration, in accordance with the County Fee Schedule. The registrant shall provide the Tax Administrator with the following information: (1) Property owner as listed in the Deschutes County property tax records, (2) the name under which an Operator transacts or intends to transact business; (3) the mailing address of their place or places of business; (4) physical address of the Short-Term Rental; (5) email address; (6) phone number; (7) name and contact information of property manager or agent, (8) any such other information to facilitate the collection of the Tax as the Tax Administrator may require. The registration form shall provide for submission of the information required by DCC 4.08.140, shall set forth in full the requirements imposed by DCC 4.08 regulating an Operator's advertisement of Transient Lodging accommodations, and shall be signed by the Operator. Upon request of the Tax Administrator, at the time of registration or at any other time, an Operator shall provide the address of each Transient Lodging Facility, which is subject to DCC 4.08, 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.
- C. Upon approval, the Tax Administrator shall, within ten (10) business days after registration, issue a Certificate of Authority to collect the Tax. Certificates shall be non-assignable and nontransferable. The Operator shall notify the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer. Each Certificate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all Occupants and Persons seeking Occupancy. The Certificate of Authority must be renewed annually. Property owners will be required to pay an administrative fee for the certificate renewal, in accordance with the County Fee Schedule.
- D. The Certificate shall, among other things, state the following:
  - 1. The name of the property owner;
  - 2. The name of the Operator, if different from property owner;
  - 3. The physical address of the Transient Lodging Facility;
  - 4. The date upon which the certificate was issued and expires;
  - 5. The Deschutes County Certificate of Authority (DCCA) number, as assigned by the Tax Administrator; and

6. This Certificate of Authority signifies that the Person named on the face hereof has fulfilled the requirements of the Transient Lodging Tax Ordinance of the County of Deschutes by registration with the Tax Administrator for the purpose of collecting from Occupants the Lodging Tax imposed by said County and remitting said Tax to the Tax Administrator.

E. Failure to register for a Certificate of Authority, failure to complete the registration renewal, or operating a short-term rental without a current Certificate of Authority shall be deemed a Class A Violation.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 97-073 §1, 1997; Ord. 95-029 §1, 1995; Ord. 203-3 §8, 1975)

#### **4.08.145 Operator; Advertising of Transient Lodging Rentals; Identification Required**

Every Operator, in placing advertisements soliciting business for any location represented, operated or marketed by that Operator, must include the Certificate of Authority (DCCA) number. Any property not displaying the DCCA number in an advertisement shall be deemed a Class A Violation. For purposes of DCC 4.08, advertisement includes any print, electronic, or audio media, including, but not limited to, advertisements appearing in newspapers, magazines, newsletters, flyers, internet sites, or any other advertising medium, regardless of origin, distribution method, or distribution location of such medium. Such identification shall appear as “DCCA #” followed by the Certificate number assigned by the Tax Administrator for that location, shall appear in a readable size and font, if applicable, and shall be placed in such location that it is readily noticed as a part of the advertisement. This advertising requirement does not apply to Operators whose Certificate of Authority is assigned to only one physical location, and that location provides six or more rooms or individual units available for Transient Occupancy. If the Rent transaction is facilitated online, the Certificate of Authority number (DCCA #) must be visible to the Occupant in the advertisement.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 97-073 §2, 1997)

#### **4.08.150 Returns and Payments; Date Due**

- A. The Tax imposed by DCC 4.08 shall be paid by the Occupant to the Operator at the time that Rent is paid. All amounts of such Taxes collected by an Operator, or for which the Tax is otherwise owed by Operator to County, are due and payable to the Tax Administrator on a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50) a month. When the estimated monthly amount of average tax due and payable to the Tax Administrator is fifty dollars (\$50) or less, the Operator has the option of paying on a quarterly basis. Monthly or quarterly reporting is required regardless if Tax is owed. For monthly filers, reports are due no later than the 15<sup>th</sup> day of the following month. For quarterly filers, reports are due no later than the 15<sup>th</sup> day of the month following the end of each calendar quarter (April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, January 15<sup>th</sup>). Taxes are delinquent if not paid to the Tax Administrator by the last day of the month in which such Taxes are due and payable to the Tax Administrator.
- B. On or before the 15th day of the month following each month or quarter (as set forth in 4.08.150(A)) of collection, every Operator liable for payment of Tax shall file a return or returns for the preceding month's or quarter's Tax collections with the Tax Administrator. The return or returns shall be filed online or in such format or on such forms as the Tax Administrator may prescribe. For private owners using a Transient Lodging Intermediary that collects and remits the Transient Lodging Tax to the Tax Administrator on behalf of the private owner, a quarterly report is required to be submitted by the private owner including data as described in 4.08.150 (C), as well as listing the Transient Lodging Intermediary Rents as a deduction.
- C. Returns shall show the amount of Tax collected or otherwise due for the related period by site. The Tax Administrator may require returns to show any or all of the following:
1. The sites for which Rental income was collected during the month, listed by address and the number of separately rentable units per site;
  2. Gross receipts of Operator for such period;
  3. The total Rentals upon which Tax was collected or otherwise due;
  4. An explanation in detail of any discrepancy between such amounts; and
  5. Any new units added from the previous months or any units deleted from the previous months; and

6. The amount of Rents exempt, if any.
- D. Annually in September, the Transient Lodging Intermediary shall submit to the Tax Administrator at the office of the Tax Administrator, by electronic submission, a complete address-specific list with Tax amounts of all properties submitted in previous tax reports for Transient Lodging from July 1 – June 30 of the past fiscal year.
- 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, at the office of the Tax Administrator, through the County's reporting and payment portal furnished by the Tax Administrator, or its designee, by personal delivery or by mail. 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 making any return or payment of Tax for a period not to exceed 30 days. No further extension shall be granted, except by the Board. Any Operator to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of Tax due without proration for a fraction of a month. If a return is not filed, and the Tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the Tax for computation of penalties described elsewhere in DCC 4.08.
- G. Failure to complete and submit the required monthly or quarterly reporting form(s) is a Class A Violation. (Ord. 2020-005 §1, 2020; Ord. 2005-042, §1, 2005; Ord. 2005-012 §1, 2005; Ord. 97-073 §1, 1997; Ord. 95-029 §1, 1995; Ord. 203-3 §9, 1975)

#### **4.08.160 Penalties and Interest; Delinquency**

Any Operator who has not been granted an extension of time for remittance of Tax due and who fails to remit any Tax imposed by DCC 4.08 prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the Tax due in addition to the amount of the Tax.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(1), 1975)

#### **4.08.170 Penalties and Interest; Continued Delinquency**

Any Operator who has not been granted an extension of time for remittance of Tax due, and who fails to pay any delinquent remittance on or before thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of the Tax due plus the amount of the Tax and the ten percent (10%) penalty first imposed.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(2), 1975)

#### **4.08.180 Penalties and Interest; Fraud**

If the Tax Administrator determines by clear and convincing evidence that the nonpayment of any remittance due under DCC 4.08 is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five percent (25%) of the amount of the Tax shall be added thereto in addition to the penalties stated in DCC 4.08.160 and DCC 4.08.170.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(3), 1975)

#### **4.08.190 Penalties and Interest; Assessment of Interest**

In addition to the penalties imposed, any Operator who fails to remit the Tax imposed by DCC 4.08 shall pay interest at the rate of one-half of one percent per month, or fraction thereof, without proration for portions of a month, on the amount of the Tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(4), 1975)

#### **4.08.200 Penalties and Interest; Penalties Merged with Tax**

Every penalty imposed and such interest as accrues under the provisions of DCC 4.08.200 shall be merged with and become a part of the Tax required to be paid pursuant to DCC 4.08.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §10(5), 1975)

#### **4.08.210 Penalties and Interest; Petition for Waiver**

Any Operator who fails to remit the Tax levied in DCC 4.08 within the time stated in DCC 4.08 shall pay the penalties stated in DCC 4.08; provided, however, the Operator may petition for waiver or refund of any penalty, or any portion thereof. If the total penalty due does not exceed \$10,000, any petition for waiver or refund of penalties shall be directed to and determined by the Tax Administrator. If the total penalty due exceeds \$10,000, any petition for waiver or refund of penalties shall be directed to and determined by the Board. Upon receipt of a petition for waiver or refund of penalties as set forth herein, the Tax Administrator or Board may, if a good and sufficient reason is shown, waive or direct a refund of the penalty or any portion thereof.

(Ord. 2005-012 §1, 2005; Ord. 2002-022 §1, 2002; Ord. 95-029 §1, 1995; Ord. 203-3 §10(6), 1975)

#### **4.08.220 Deficiency Determination**

If the Tax Administrator determines that any return is incorrect, the Tax Administrator may compute and determine the amount required to be paid upon the basis of the facts contained in the return or upon the basis of any information within the possession of or available to the Tax Administrator. One or more deficiency determinations may be made on the amount due for one, or more than one period, and the amount so determined shall be due and payable immediately upon service of notice as provided in DCC 4.08 after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in DCC 4.08.160 through DCC 4.08.210.

- A. In making a determination, the Tax Administrator may offset overpayments if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties and interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in DCC 4.08.160 through DCC 4.08.210.
- B. The Tax Administrator shall give to the Operator a written notice of the determination made by the Tax Administrator. The notice may be served personally or by mail; if by mail, the notice shall be addressed to the Operator at the Operator's address as it appears in the records of the Tax Administrator. In case of service by mail of any notice required by DCC 4.08 the service is complete at the time of deposit in the United States Post Office.
- C. Except in the case of fraud or intent to evade DCC 4.08 or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month following the close of the month for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires later.
- D. Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof; provided, however, the Operator may petition for redemption and refund if the petition is filed before the determination becomes final as provided for in DCC 4.08.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §11(1), 1975)

#### **4.08.230 Fraud; Refusal to Collect; Evasion**

If any Operator shall fail or refuse to collect the correct Lodging Tax set forth in DCC 4.08 or to make, within the time provided in DCC 4.08 any report and remittance of such Tax or any portion thereof required by DCC 4.08, or makes a fraudulent return or otherwise willfully attempts to evade DCC 4.08, the Tax Administrator shall proceed in such manner as the Tax Administrator may deem best to obtain facts and information on which to base an estimate of the Tax due. As soon as the Tax Administrator has determined the Tax due that is imposed by DCC 4.08 from any Operator who has failed or refused to collect the same and to report and remit such Tax, the Tax Administrator shall proceed to determine and assess against such Operator the Tax, interest and penalties provided for by DCC 4.08. In case such determination is made, the Tax Administrator shall give a notice in the manner aforesaid of the amount so assessed. Such determination and notice shall be

made and mailed within three years after discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect such Tax, or failure to file return. Any amount of Tax, interest, and penalties, which the Tax Administrator determines are owed, shall become due and payable immediately upon service of notice by the Tax Administrator of the amount of deficiency. The determination shall become final within ten (10) days after service of notice of the amount owed. The Operator may petition for redemption and refund if the petition is filed with the Tax Administrator before the determination becomes final as provided in this section. The failure or refusal of an Operator to collect or remit any Tax or Taxes required under DCC 4.08 is a Class A Violation.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §11(2), 1975)

#### **4.08.240 Operator Delay**

If the Tax Administrator believes that the collection of any Tax or any amount of Tax required to be collected and paid to the County will be jeopardized by delay, or if any determination will be jeopardized by delay, the Tax Administrator shall make a determination of the Tax or amount of Tax required to be collected, noting the determination. The amount so determined as provided in DCC 4.08 shall be immediately due and payable, and the Operator shall immediately pay same determination to the Tax Administrator after service of notice thereof; the Operator may file a petition, after payment has been made, for redemption and refund of all or a portion of any amount paid if the petition is filed within ten (10) days from the date of service of notice by the Tax Administrator.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §11(3), 1975)

#### **4.08.250 Redeterminations**

- A. Any Person against whom a determination is made under DCC 4.08.220, 4.08.230 and 4.08.240 or any Person directly interested may petition for a redetermination and redemption and refund within the time required in DCC 4.08.220, 4.08.230 and 4.08.240. If a petition for redetermination and refund is not filed within the time required in DCC 4.08.220, 4.08.230 and 4.08.240, the determination becomes final at the expiration of the time allowed to submit a petition.
- B. If a petition for redetermination and refund is filed within the allowable period, the Tax Administrator shall reconsider the determination, and if the Person has so requested in the petition, shall grant the Person an oral hearing and shall give the Person twenty (20) days written notice of the time and place of the hearing. The Tax Administrator may continue the hearing from time to time as may be necessary.
- C. The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing and considering all information and, if an increase is determined, such increase shall be payable within 48 hours after the hearing.
- D. The decision of the Tax Administrator upon a petition for redetermination of redemption and refund becomes final ten (10) days after service upon the petitioner of notice thereof, unless appeal of such order or a decision is filed with the Board within ten (10) days after service of such notice.
- E. No petition for redetermination of redemption and refund or appeal therefrom shall be effective for any purpose unless the Operator has first complied with the payment provisions of DCC 4.08.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §12, 1975)

#### **4.08.260 Security for Collection of Tax**

- A. The Tax Administrator, after delinquency and when the Tax Administrator, in the Tax Administrator's sole discretion, deems it necessary to ensure compliance with DCC 4.08, may require any Operator to deposit with the Tax Administrator such security in the form of cash, bond or other security as the Tax Administrator deems appropriate. The amount of the security shall be fixed by the Tax Administrator but shall not be greater than twice the Operator's estimated average monthly liability for the period for which the Operator files returns, determined in such manner as the Tax Administrator deems proper, or \$10,000, whichever amount is less. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations provided in DCC 4.08.

- B. At any time within three years after any Tax or any amount of Tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the Tax Administrator may bring an action in any court of the State of Oregon, or of the United States, in the name of the County to collect the amount delinquent together with penalties and interest.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §13, 1975)

#### **4.08.270 Lien**

- A. The Tax imposed by DCC 4.08 together with the interest and penalties provided in DCC 4.08 and the filing fees paid to the County Clerk and advertising costs which may be incurred when the same becomes delinquent as set forth in DCC 4.08 shall be and, until paid, remain a lien from the date of the recording with the County Clerk a Notice of Lien, which shall be superior to all subsequent recorded liens on all tangible Personal property used in the Transient Lodging of an Operator or where applicable, all business property of the Operator, and may be foreclosed on and sold as may be necessary to discharge such lien, if the lien has been recorded. Notice of Lien may be issued by the Tax Administrator, or a deputy of the Tax Administrator, whenever the Operator is in default in the payment of such Tax, interest, and penalty and shall be recorded, and a copy sent to the delinquent Operator. The Personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold by the department seizing the same at public auction after ten (10) days' notice, which shall mean one publication in a newspaper of general circulation within the County.
- B. Any lien for Taxes as shown on the records of the proper County official shall, upon the payment of all Taxes, penalties and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the County and the Operator or Person making such payment shall receive a receipt therefore stating that the full amount of Taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied.

(Ord. 2020-005 §1, 2020; Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §14, 1975)

#### **4.08.280 Refunds**

- A. Operator's Refunds. Whenever the amount of any Tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under DCC 4.08, such amount may be refunded, provided a verified claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the Operator from whom it was collected or by whom paid and the balance may be refunded to the Operator or the Operator's administrator, executor or assignee.
- B. Occupant Refunds. Whenever the Tax required by DCC 4.08 has been collected by the Operator, and deposited by the Operator 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 by the Tax Administrator to the Occupant, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three years from the date of payment.
- C. Refunds by Operator to Occupant. If an Occupant has paid Tax to an Operator but stays a total of 30 or more consecutive days in the same Transient Lodging Facility, the Operator shall refund to the Occupant any tax collected for any portion of the continuous stay. The Operator shall account for the collection and refund to the Tax Administrator. If the Operator has remitted the tax prior to the refund or credit to the Occupant, the Operator 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.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §15, 1975)



#### **4.08.290 Transient Lodging Tax Fund**

The Tax Administrator shall place all moneys received pursuant to DCC 4.08 in the Transient Lodging Tax Fund.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(1), 1975)

#### **4.08.300 Recordkeeping**

Every Operator shall, on a current and ongoing basis, keep guest records, accounting books, records of room sales, records of Lodging Tax collected and remitted to the County, and a record of all Operator fees retained by Operator pursuant to DCC 4.08.120.D. All records shall be retained by the Operator for a minimum period of three years and six months after the record is created. (Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(2), 1975)

#### **4.08.310 Examination of Records**

The Tax Administrator, or any Person authorized in writing by the Tax Administrator, may examine, during regular business hours, the books, papers and accounting records relating to room sales of any Operator after notification to the Operator liable for the Tax and may investigate the business of the Operator in order to verify the accuracy of any return made, or if no return is made by the Operator, to ascertain and determine the amount required to be paid.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(3), 1975)

#### **4.08.320 Administration; Confidentiality**

It is unlawful for the Tax Administrator, or any Person having an administrative or clerical duty under the provisions of DCC 4.08, to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any Person required to obtain a Transient Occupancy Registration Certificate or pay a Transient Occupancy Tax, or any other Person visited or examined in the discharge of official duty, or the amount of source of income, profits, losses, expenditures or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any Person; provided, that nothing in DCC 4.08.320 shall be construed to prevent:

- A. The disclosure to, or the examination of records and equipment by another County official, employee or agent for collection of Taxes for the sole purpose of administering or enforcing any provision of DCC 4.08; or collecting Taxes imposed under DCC 4.08.
- B. The disclosure after the filing of a written request to that effect, to the Taxpayer themselves, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to any paid Tax, any unpaid Tax or amount of Tax required to be collected or interest and penalties; provided further, that County Legal Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in DCC 4.08.320 when in the opinion of the Tax Administrator, the public interest would suffer thereby.
- C. The disclosure of the names and addresses of any Persons to whom Transient Occupancy Registration Certificates have been issued.
- D. The disclosure of general statistics regarding Taxes collected or business done in the County.
- E. Disclosures required by ORS Chapter 192.
- F. Disclosures required by ORS Chapter 297.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §16(4), 1975)

#### **4.08.330 Appeals**

Any Person aggrieved by any provisions of the Tax Administrator may appeal to the Board by filing a notice of appeal with the Tax Administrator within twenty (20) days of the Tax Administrator's decision. The Tax

Administrator shall transmit such notice of appeal, together with the file of such appealed matter to the Board who shall fix a time and place for hearing such appeal. The Board shall give the appellant not less than ten (10) days written notice of the time and place of hearing of such appealed matter.  
(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 203-3 §17, 1975)

#### **4.08.340 Unlawful Acts; Penalty**

It is a violation for any Operator, or other Person so required, to fail or refuse to register as required in DCC 4.08, to fail or refuse to furnish any return required to be made, to fail or refuse to furnish a supplemental return or other data records or information required by the Tax Administrator, to fail or refuse to submit to an audit by or on behalf of the Tax Administrator or to render a false or fraudulent return. No Person required to make, render, sign or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by DCC 4.08. Violation of any provision of DCC Chapter 4.08 is a Class A Violation.

(Ord. 2005-012 §1, 2005; Ord. 95-029 §1, 1995; Ord. 83-013 §1, 1983; Ord. 203-3 §19, 1975)



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** May 5, 2025

**SUBJECT:** Consideration of an Intergovernmental Agreement with the City of La Pine for Justice of the Peace/Municipal Court services

**RECOMMENDED ACTION:**

Move approval of Document No. 2025-402, an Intergovernmental Agreement with the City of La Pine for Justice of the Peace/Municipal Court services.

**BACKGROUND AND POLICY IMPLICATIONS:**

The City of La Pine reached out to Deschutes County seeking Justice of the Peace/Municipal Court services, similar to what is provided to Sisters and Redmond. Judge Fadeley is agreeable to holding court at the Deschutes County Building in La Pine on the first Wednesday of every other month. La Pine will pay the County \$65 for each city ordinance violation filed.

**BUDGET IMPACTS:**

Revenue will be dependent upon the number of city ordinance violations filed.

**ATTENDANCE:**

Judge Fadeley  
City of La Pine



**INTERGOVERNMENTAL AGREEMENT**  
**BETWEEN DESCHUTES COUNTY AND THE**  
**CITY OF LA PINE**  
Document No. 2025-402

This Intergovernmental Agreement made and entered into as of the later of the dates entered below, by and between the CITY OF LA PINE, a Municipal Corporation, organized and existing under the laws of the State of Oregon, hereinafter called " City" and DESCHUTES COUNTY, a political subdivision of the State of Oregon, hereinafter called "County."

WHEREAS, the State of Oregon has declared it to be a matter of statewide concern to promote intergovernmental cooperation for the purposes of furthering economy and efficiency in local government, and

WHEREAS, Oregon Statutes grant general authority for intergovernmental agreements by units of local government pursuant to the provisions of ORS 190. 010 et seq. and

WHEREAS, any city may enter into an agreement pursuant to ORS 51. 037 and 190. 010 with a county in which a justice of the peace district is located for the provisions of judicial services. A justice of the peace providing services to a city pursuant to such an agreement shall have all judicial jurisdiction, authority, powers functions and duties of the municipal court of the city, and the judges thereof with respect to all or any violations of the charter or ordinance of the city, and

WHEREAS, City is wholly within the boundaries of Deschutes County and wholly within the boundaries of the Deschutes County Justice of the Peace District, and

WHEREAS, City and County have deemed it to be to their mutual advantage and in the best interest of their respective constituencies to enter into this Intergovernmental Agreement for the purpose of allowing the Justice of the Peace of the Deschutes County Justice of the Peace District, hereinafter called " Justice of the Peace," to provide judicial services to the Municipal Court of City.

NOW, THEREFORE, the parties agree as follows:

**1. Effective Date and Termination**

- 1.1 This Agreement is effective when it has been signed by both parties and shall terminate on June 30, 2026.
- 1.2 This Agreement may be terminated by either party upon 90 days written notice to the other party. Termination under this Paragraph shall not affect any obligations or liabilities accrued prior to such termination.

## **2. County Obligations**

- 2.1 The Justice of the Peace shall provide limited judicial services to City, to wit, enforcement of city planning code violations. In this context, the Justice of the Peace shall exercise associated judicial jurisdiction, authority, power, function and duties of the Municipal Court of City and the Judge thereof.
- 2.2 County shall provide space, facilities and furnishings necessary for court session in the Deschutes County Building located at 51430 Hwy 97. At a minimum, Court sessions shall be held on the first Wednesday every other month. Court sessions shall commence at 4:30 p.m. or at other times set by the Justice of the Peace and shall continue until completion. Trials are held, as scheduled, in the courtroom (Council Chambers) located at Redmond City Hall.

2.3

## **3. City Obligations**

- 3.1 Responsibility for prosecuting all City Ordinance violations shall be with the City of La Pine. The expenses of prosecution of City ordinances include the services of a prosecuting attorney, witness fees and expenses, interpreter fees and expenses, all costs, fees and expenses of trials, and the services of court appointed counsel to qualified indigent defendants.

## **4. Compensation**

- 4.1 All fines, costs and forfeited bail collected under the terms of this Agreement shall be paid to the City, except as may be otherwise provided by paragraph 4.2 of this Agreement and Oregon statutes.
- 4.2 City shall pay Justice Court sixty-five dollars (\$65. 00) for each city ordinance violation filed. So long as the Deschutes County Sheriff's Office performs police services under contract with City, all prosecutions of City ordinances initiated by or filed by the Deschutes County Sheriff shall be deemed prosecutions initiated by a City police officer.

## **5. Indemnification**

- 5.1 CITY Held Harmless. Subject to the conditions and limitations of the Oregon Tort Claims Act and subject to the Oregon Constitution, the COUNTY shall defend, indemnify and hold harmless the CITY, and its elected officials, officers, employees, volunteers and agents from any and all costs, claims, judgments, or awards of damages, resulting from the acts or omissions of the COUNTY, and its employees or agents under this Agreement. In executing this Agreement, the COUNTY does not assume liability or responsibility for or in any way release the CITY from any liability or responsibility which arises in whole or in part from the existence or effect of CITY ordinances, rules, regulations, resolutions,

customs, policies, or practices. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability, constitutionality, and/or validity of any such CITY ordinance, rule, regulation, resolution, custom, policy, or practice is at issue, the CITY shall defend against such cause, claim, suit, action or administrative proceeding at its sole expense and if judgment is entered or damages are awarded against the CITY, the COUNTY, or both, the CITY shall satisfy the same, including all chargeable costs and attorney's fees.

- 5.2 COUNTY Held Harmless. To the extent permitted by the Oregon Tort Claims Act and subject to the Oregon Constitution, the CITY shall defend, indemnify and hold harmless the COUNTY, and its elected officials, officers, employees, volunteers and agents from any and all costs, claims, judgments or awards of damages, resulting from the acts or omissions of the CITY, and its employees or agents associated with this Agreement. In executing this Agreement, the CITY does not assume liability or responsibility for or in any way release the COUNTY from any liability or responsibility which arises in whole or in part from the existence or effect of COUNTY ordinances, rules, regulations, resolutions, customs, policies, or practices. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of any such COUNTY ordinance, rule, regulation, resolution, custom, policy or practice is at issue, the COUNTY shall defend against such cause, claim, suit, action or administrative proceeding at its sole expense and if judgment is entered or damages are awarded against the COUNTY, the CITY, or both, the COUNTY shall satisfy the same, including all chargeable costs and attorney's fees.

6. **Interpretation**

This Agreement shall be liberally construed to affect the purposes expressed herein.

7. **Non-Appropriation**

In the event sufficient funds shall not be appropriated for payment of service or support under this Agreement, either party may terminate this Agreement in accordance with paragraph 1.2.

8. **Entire Agreement**

Notwithstanding any and all prior agreements or practices(s), this Agreement constitutes the entire Agreement between the parties and may only be modified in writing(s) signed by both parties.

/ / / /

/ / / /

Dated this \_\_\_\_ day of \_\_\_\_\_ 2025

BOARD OF COUNTY COMMISSIONERS  
OF DESCHUTES COUNTY, OREGON

\_\_\_\_\_  
ANTHONY DeBONE, Chair

\_\_\_\_\_  
PATTI ADAIR, Vice Chair

ATTEST:

\_\_\_\_\_  
Recording Secretary

\_\_\_\_\_  
PHIL CHANG, Commissioner

DATED this 23 day of April 2025

CITY OF LA PINE  
A municipal corporation

Jeannine Earls  
\_\_\_\_\_, Mayor

Ashley Ivans  
\_\_\_\_\_  
City Recorder Assistant City Manager



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** May 5, 2025

**SUBJECT:** Forming a Committee to Create Commissioner Districts

### **BACKGROUND AND POLICY IMPLICATIONS:**

Ballot Measure #9-173 passed in November 2024 which expands the County Commissioners to a five seat Board. The two new positions will be elected in 2026, for an initial two-year term which will begin in January 2027 and will be at-large seats. In previous Board of County Commissioners (BOCC) meetings in November 2024 and March 2025, the BOCC indicated interest in creating Commissioner Districts through a Ballot Measure process in place of having 5 at-large Commissioner Positions.

On March 31, 2025, the BOCC voted to move forward to develop a process to draft Commissioner Districts for voter consideration. The BOCC supports forming a committee to draw proposed district maps. The BOCC met on April 16, 2025, to discuss the options for selecting committee members. Staff presented several options including:

1. Local Appointments
2. State Home Rule Charter Committee Appointment Process
3. Civic Assembly/Application Process

During the April 16<sup>th</sup> discussion the BOCC indicated that they would like additional information on a Civic Assembly like process and specifically requested information on potential costs associated with implementing that option. The BOCC directed staff to provide further information on potential costs of using a Civic Assembly like process to select committee members.

### **Civic Assembly/Application Process/Hybrid:**

#### **Mailing Costs:**

I solicited quotes from a local Direct Mail Specialist using three universes. 12,500 is the universe size that was used for the Youth Houselessness Civic Assembly, 84,000 is roughly the universe size of distinct addresses for all registered voters in Deschutes County, and 113,000 is roughly the number of all registered voters in Deschutes County.

The envelope mailing quotes include a postage paid return envelope with an estimate of



1,000 return mailings (I used the same number for all three universe sizes but would expect that number to vary depending on the mailing universe selected).

	<b>Mailing Universe</b>		
	<b>12,500</b> (sample size of previous Civic Assembly)	<b>84,000</b> (number of distinct addresses for all registered voters)	<b>113,000</b> (registered voters in the County)
Envelope Mailing (with returned paid postage)	<b>\$10,650</b>	<b>\$70,056</b>	<b>\$86,106</b>
Postcard Mailing	<b>\$7,396.25</b>	<b>\$43,663.20</b>	<b>\$58,737.40</b>

Additional resources (estimated):

- Material development – 30 hours staff time
- Website development – 40 hours staff time
- Translation services: \$300

#### **Sortition Process/Software:**

I have been consulting with the County IT department on using sortition software. There is a free open source option available. IT would recommend conducting a security review before they would be comfortable recommending sortition software for the use of inputting data collected by the County.

There are organizations who provide sortition services, including the software and data input involved in the sortition process, for a professional fee.

Additional resources:

- Data input and processing: 50 hours staff time

#### **Facilitation:**

Estimated cost ranges between \$15,000 - \$75,000. The costs will vary depending on a variety of factors. Some options available include:

- Hiring a professional facilitation firm to lead the committee process
- Hiring a professional facilitator firm to support staff in material preparation for committee meetings and to moderate committee meetings
- Hiring a professional facilitator to only moderate committee meetings
- Engage with student trained facilitators who were involved in the Youth Assembly process (if they are available)
- Other

#### **Example:**

In 2020-2021 the City of Eugene held a lottery selected panel for a major planning project. The panel met 9 times from November - December 2020 to create the Guiding Principles and reconvened in February and April 2021 to review the City's progress. In total the panel met 15 times over the course of the project. The review panel was a partnership between the City of Eugene and Healthy Democracy and was funded in part by the City of Eugene (\$25,000) and in part by grants (\$35,000) for a total cost of \$65,000.

**Other items for BOCC consideration for the committee selection process:**

- Commissioner DeBone's proposal for committee nomination:
  - Each Commissioner appoint 3 members to the committee for a 9-member committee board
- Committee Size
  - BOCC has indicated support for a committee size between 11-19
- Engaging students from COCC and/or OSU-Cascades in the committee process?
  - Students were trained in facilitation and moderation for the Civic Assembly
  - OSU-Cascades – A laboratory for the American Conversation
  - COCC – Political Science department
- Timeline for announcing applications/appointments, deadline, and selection process
- Committee meeting facilitation
- Meeting schedule, including when to start
- Charter formation
  - Map drawing criteria
    - BOCC or Committee decision?
  - District map options – how many and who decides
    - BOCC or Committee decision?
  - District Numbering
    - BOCC or Committee decision?
  - 5 Districts or 4 and 1 at-large
- Public Input
  - Timing
  - Type of outreach
  - Public Hearing(s)

**BUDGET IMPACTS:**

\$12,000 has been budgeted for FY 2026 to complete the process.

**ATTENDANCE:**

Nick Lelack, County Administrator

Jen Patterson, Strategic Initiatives Manager

Information previously submitted for BOCC discussion and consideration:

Local Appointments Options (combination of any of the following)

- Cities
  - How many appointments?
  - Each city appoints 1 member or a weighted formula is created based on proportional voter population
  - The voting population data by city as of April 1, 2025:

City	Voting Population	Percent of Total Deschutes County Voting Population (163,826)
City of Bend	77,587	47%
City of La Pine	2,317	1%
City of Redmond	26,954	16%
City of Sisters	3,206	2%
Other	53,762	33%

- BOCC
  - How many appointments?
    - 3 = 1 each
    - 4 = 1 each plus 1 selected by majority vote of the BOCC
    - Other options
- State elected officials from Deschutes County
  - How many appointments?
    - 1 each
    - Proportional appointments based on voting population
    - Other
  - The voting population by office as of April 1, 2025:

State Senate				
Elected Official	District	Deschutes County Representation	Voting Population (Deschutes County Only)	Percent of Total Deschutes County Voting Population (163,826)
Senator Broadman	27	All	113,120	69%
Senator Linthicum	28	Partial	29,263	18%
Senator McLane	30	Partial	21443	13%
State House				
Elected Official	District	Deschutes County Representation	Voting Population (Deschutes County Only)	Percent of Total Deschutes County Voting Population (163,826)
Rep. E. Levy	53	All	58746	36%
Rep. Kropf	54	All	54374	33%
Rep. Reschke	55	Partial	29263	18%

Rep. Breese Iverson	59	Partial	21387	13%
Rep. Owens	60	Fraction	56	0%

- At large appointments by citizen applications
  - How many appointments?
- Other
- Recommended Timeline
  - Appointment nominations due by May 30<sup>th</sup>
  - Appointments confirmed during June 16<sup>th</sup> BOCC meeting
- Budget Impact
  - If appointment only, no budget impact anticipated
  - If application process, costs involved could include translation services for notices and print advertising costs (potentially)

### **State Home Rule Charter Committee Appointment Process (9 member committee)**

- BOCC Appoints 4 members
  - 4 = 1 each plus 1 selected by majority vote of the BOCC
  - 4 selected by majority vote of the BOCC
  - Other
- State Senators and State Representatives representing the County appoint 4 members
  - Please refer to the chart of listed state elected officials above
  - 1 each by elected officials that have majority representation in the County (Senator Broadman, Rep. Levy, and Rep. Kropf) and 1 combined by the remaining elected who have partial representation in the County (Senator Linthicum, Senator McLane, Rep. Reschke, Rep. Breese Iverson, and Rep. Owens)
  - Other
- BOCC appointees and State Senator/Representatives appointees combined appoint 1 member
  - For state elected officials - weighted nominations based on voting population represented or each puts forth a nomination
  - BOCC – each put forth a nomination or selected by majority vote of the BOCC
  - All parties vote on nominations and top vote gets the nomination
  - Other
- Recommended Timeline
  - Appointment nominations due by May 30<sup>th</sup>
  - Appointments confirmed during June 16<sup>th</sup> BOCC meeting
- Budget Impact
  - No budget impact anticipated

### **Civic Assembly/Application Process/Hybrid**

Background: In the Fall of 2024 a Civic Assembly was formed in Deschutes County with the intent of having a group of demographically represented citizens come together and present a large range of recommendations on a complicated issue (Youth Homelessness).

Forming a committee with one set goal (drawing Commissioner district maps) has unique considerations and the process for the formation of the Civic Assembly may not be entirely compatible with forming a district maps committee. However, staff believe that there were some great processes in place for the formation of the Civic Assembly that could potentially be adapted and implemented to form a district maps committee.

- Engage Josh Burgess with Democracy Next in the process?
  - Josh may be available to conduct some light consulting work on the process
- Advertise on social and traditional media platforms to solicit applications
  - Use a QR code for easy access to application process
  - Reverse process of demographic representation?
    - The assembly sent out targeted mailing using software that selected 12,500 registered voters who were demographically represented and invited those selected to apply to participate on the assembly
    - County could cast a wide net of applications and potentially use software to randomly select a demographically represented group for application review and committee selection
- Costs
  - Assembly paid a stipend to participants as well as offered reimbursements for childcare and transportation
  - Stipend for Committee members?
    - A consideration for the BOCC for committee members whether the committee is formed through an assembly, nomination, or application process
  - Total cost of the assembly was \$250,000, currently the County has \$12,000 budgeted for the district map process
- Meeting schedule
  - The assembly met for 5 days for 8 hours a day
  - Staff propose a meeting schedule that takes place over the course of 8-12 weeks, 1-2 times a week, 2-hour meetings each
- Timeline
  - The assembly required at least 6 months of prep work before the meetings began
  - Please refer to the PowerPoint from the March 31, 2025, BOCC meeting for a draft timeline assuming the ballot measure is on the May 2026 election
- If application option is part or all of any option then:
  - Who selects the applicants?
    - Blind (redacted identifying information) application review?
    - Rating system for applications?
    - Commissioners, staff, representatives from cities/communities, and/or others involved in the application review?
    - Other?

- Online application option?



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** May 5, 2025

**SUBJECT:** Letter of support to acquire 40 acres of Deschutes National Forest located southeast of La Pine

**RECOMMENDED MOTION:**

Move approval of a letter supporting the County's acquisition of 40 acres of Deschutes National Forest located southeast of La Pine.

**BACKGROUND AND POLICY IMPLICATIONS:**

In December, Commissioner DeBone presented the opportunity to acquire 40 acres of Deschutes National Forest located southeast of La Pine. The location is known to have a State of Oregon certifiable hard rock supply. The 40-acre property is immediately adjacent to a private surface mine.

Upon acquisition, the intent would be to sell the property on the open market for future surfacing mining operations.

**BUDGET IMPACTS:**

To be determined.



## BOARD OF COUNTY COMMISSIONERS

May 5, 2025

Congressman Cliff Bentz  
14 N. Central Avenue, Suite 112  
Medford, OR 97501

Dear Congressman Bentz:

As the Deschutes County Board of Commissioners, we are writing to emphasize the significant economic, infrastructural and social benefits of acquiring 40-acres of Deschutes National Forest from the federal government. The location identified southeast of La Pine is known to have a State of Oregon certifiable hard rock supply. Acquiring and designating this property for surfacing mining will bring many benefits to Deschutes County and the region. Some of the direct benefits include:

- Utilizing this land for its aggregate resources will help support the construction industry in southern Deschutes County and throughout the region.
- Increasing the availability of this aggregate resource will help to facilitate quicker and more efficient developments, through reduced delays and ensuring consistent supply for ongoing road and facility maintenance, and for other critical projects.
- Reducing haul times in southern Deschutes County helps to decrease construction costs, which directly impacts the affordability of new homes and other development projects in the region.
- Shorter haul times to nearby projects reduce environmental impacts due to lessened emissions and overall carbon footprint.
- Strategic use of this land can also stabilize market prices and encourage competitive development.
- Target property is directly adjacent to an operational surface mine currently used for rock, sand and gravel operations making accessibility to the 40-acres more tangible.

In conclusion, these 40-acres represents a strategic investment in the future of Deschutes County and would provide positive impacts to the region. Economic, infrastructural, and social benefits factors make this land an important asset contributing to the continued prosperity and sustainability of our region.



Thank you for weighing these factors carefully as we move forward with this initiative, and we thank you in advance for your consideration.

Sincerely,

Anthony DeBone  
Chair

Patti Adair  
Vice Chair

Phil Chang  
Commissioner