

91-02

JUN 10 1992
CAROL VOIGT, County Clerk
Dianne Davis, Deputy

**AN AMENDED ORDINANCE PROVIDING FOR A TRANSIENT ROOM TAX,
PROVIDING ADMINISTRATIVE PROCEDURES FOR COLLECTING THE TAX,
AND ESTABLISHING CRITERIA FOR APPROPRIATION OF THE TAX**

WHEREAS, the electors of Grant County did establish an ordinance providing for a Transient Room Tax by initiative petition at the election of May 15, 1990; and

WHEREAS the County Court did ratify and ordain the ordinance established by initiative petition on or about _____, 1990; and

WHEREAS certain changes in the administration of the ordinance are necessary, now therefore,

Grant County ordains as follows:

The forestated ordinance is amended to read:

Section 1. **DEFINITIONS.** For purposes of this ordinance, the following shall mean:

ACCRUAL ACCOUNTING. A system of accounting in which the operator enters the rent due from a transient into the record when the tax is earned, whether or not it is paid.

CASH ACCOUNTING. A system of accounting in which the operator does not enter the rent due from a transient into the record until the rent is paid.

HOTEL. A part of a structure that is occupied or designed for occupancy by transients for lodging and sleeping, including a hotel, motel, inn, tourist home or house, bed and breakfast inn, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, or other similar structure, or a recreational vehicle occupying space in an RV or mobile home park.

OCCUPANCY. Use or possession of, or the right to use or possess a room in a hotel for lodging or sleeping.

OPERATOR. A person who is the proprietor of a hotel in any capacity. When an operator's functions are performed through a managing agent of a type other than an employee, the managing agent shall also be considered an operator. For purposes of this ordinance, compliance by either the operator or the managing agent shall be considered compliance by both.

PERSON. An individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or another group or combination acting as a unit.

RENT. The gross rent, exclusive of other services.

TAX. Either the tax payable by the transient or the aggregate amount of the taxes due from an operator during the period for which the operator is required to report collections.

TAX ADMINISTRATOR. The Grant County Tax Collector.

TRANSIENT. An individual who occupies or is entitled to occupy space in a hotel for a period of fifteen (15) consecutive days or less, counting portions of days as full days. The day a transient checks out of a hotel shall not be included in determining the 15-day period if the transient is not charged rent for that day. A person occupying space in a hotel shall be considered a transient until a period of fifteen (15) days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy more than fifteen (15) consecutive days. A person who pays for lodging on a monthly basis, regardless of the number of days in the month, shall not be considered a transient, unless the person's occupancy shall actually be less than fifteen (15) consecutive days and there is no written agreement.

Section 2. **TAX IMPOSED.** A transient shall pay a tax of two dollars (\$2.00) per room per day for the privilege of occupancy in a hotel in Grant County, whether incorporated or unincorporated portions thereof, one dollar (\$1.00) per space per day for the privilege of occupancy in a recreational vehicle park. Hereafter, unless otherwise specified, references to "hotel" and "rooms" shall be deemed to include "recreational vehicle parks" and "spaces" respectively. The tax constitutes a debt owed by the transient to the County and the debt is extinguished only when the tax is remitted by the operator to the County. The transient shall pay the tax to the operator at the time the rent is paid. The operator shall enter the tax into the record 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 the rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, rent paid or charged for occupancy shall exclude the sale of goods, services and commodities.

Section 3. **RULES FOR COLLECTION OF TAX BY OPERATOR.**

(1) Every operator renting space for lodging or sleeping shall collect a tax from the occupant. The tax collected or accrued constitutes a debt owed by the operator to the County.

(2) In cases of credit or deferred payment of rent, 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. Adjustments may be made for uncollectible accounts.

(3) The tax administrator shall enforce this ordinance and may adopt rules and regulations necessary for enforcement.

Section 4. OPERATOR'S DUTIES. An operator shall collect the tax when the rent is collected from the transient. The amount of the tax shall be stated separately in the operator's records and on the receipt given by the operator. An operator shall not advertise that the tax will not be added to the rent, that a portion of it will be assumed or absorbed by the operator, or that a portion will be refunded, except in the manner provided by this ordinance.

Section 5. EXEMPTIONS. The tax shall not be imposed on:

- (1) An occupant staying for more than fifteen (15) consecutive days.
- (2) A room, the rent for which is less than a total of \$10.00 per day, with the exception of spaces in a recreational vehicle park.
- (3) A person who rents a private home, vacation cabin, or similar facility from an owner who personally rents the facility incidentally to the owner's personal use.

Section 6. OPERATOR'S REGISTRATION FORM.

- (1) An operator of a hotel shall register with the tax administrator, on a form provided by the administrator, within fifteen (15) days after beginning business or within thirty (30) calendar days after passage of this ordinance.
- (2) The registration shall include:
 - (a) The name under which the operator transacts or intends to transact business.
 - (b) The location of the hotel.
 - (c) Any other information the Transient Room Tax Committee may require to facilitate collection of the tax.
 - (d) The signature of the operator.
- (3) Failure to register does not relieve the operator from collecting the tax or the occupant from paying the tax.

Section 7. CERTIFICATE OF AUTHORITY.

- (1) The tax administrator shall issue a Certificate of Authority to the registrant within ten (10) days of registration.
- (2) Certificates are nonassignable and nontransferable, and shall be surrendered immediately to the tax administrator on cessation of business at the location named or when the business is sold or transferred. However, in the event the business is transferred to a partnership or corporation wherein the proprietor still retains a majority interest, then the operator is only required to register the new name and other information with the tax administrator.

(3) Each certificate shall state:

- (a) The name of the operator.
- (b) The address of the hotel.
- (c) The date when certificate was issued.
- (d) "This Transient Occupancy Registration Certificate signified that the

person named on the certificate has fulfilled the requirements of the Transient Room Tax Ordinance of the Grant County, Oregon, by registering with the tax administrator for purposes of collecting the room tax imposed by the County and remitting the tax to the tax administrator."

Section 8. COLLECTIONS, RETURNS, AND PAYMENTS.

(1) The tax administrator shall promulgate a form tax return. Within sixty (60) days of enactment of this amendatory ordinance, the tax administrator shall circulate the proposed form among the operators having certificates of authority for their comment and, after allowing reasonable time for comment, the tax administrator shall submit the form tax return to the County Court for approval.

(2) The taxes collected by an operator are payable to the tax administrator on a quarterly basis on the fifteenth (15th) day of the following month for the preceding three (3) months, and are delinquent on the last day of the month in which they are due. The initial return may be for less than the three (3) months preceding the due date. The quarters are:

1st QUARTER: January, February, March	Tax Due: April 15
2nd QUARTER: April, May, June	Tax Due: July 15
3rd QUARTER: July, August, September	Tax Due: October 15
4th QUARTER: October, November, December	Tax Due: January 15

(3) A return showing tax collections for the preceding quarter shall be filed with the administrator in the form prescribed by the tax administrator as approved by the County Court before the sixteenth (16th) day of the month following each collection quarter.

(4) The operator may withhold five (5%) percent of the tax to cover the expense of collecting and remitting the tax.

(5) Returns shall show the amount of tax collected or due for the related period. The tax administrator may require returns to show the total rental on which the tax was collected or is due, a detailed explanation of any discrepancy between the amounts and the amount of rentals exempt.

(6) The operator shall deliver the return and the tax due to the tax administrator's office. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

(7) For good cause, the tax administrator may extend the time for filing a return or paying the tax for not more than one month without penalty. An operator to whom a further extension is granted shall pay interest at the rate of 1.5 percent per months on the amount of tax due, without proration for a fraction of a month. If a return is not filed and if the tax and interest are not paid by the end of the extension granted, the interest shall become a part of the tax for computation of the penalties prescribed in Section 9.

(8) The tax administrator may require returns and payment of taxes for other than quarterly periods in individual cases to ensure payment or to facilitate collection by the County, upon good cause and approval by the County Court.

(9) The tax returns shall remain confidential and not open to the public.

Section 9. DELINQUENCY PENALTIES.

(1) An operator who has not been granted an extension of time for remittance of tax due and who fails to remit the tax due prior to delinquency shall pay a penalty of ten (10%) percent of the tax due, in addition to the tax.

(2) An operator who has not been granted an extension of time for remittance of the tax due and who fails to pay a delinquent remittance before the expiration of thirty-one (31) days following the date on which the remittance became delinquent shall pay a second delinquency penalty of fifteen (15%) percent of the tax due, the amount of the tax, and the ten (10%) percent penalty first imposed.

(3) If the tax administrator determines that nonpayment of remittance is due to fraud or intent to evade the tax, a penalty of twenty-five (25%) percent of the tax shall be added to the penalties stated in subsections (1) and (2).

(4) In addition to the penalties imposed by this section, an operator who fails to remit the required tax shall pay interest at the rate of 1.5 percent per month, without prorations for portions of a month, on the tax due, exclusive of penalties, from the date on which the tax first became delinquent until paid.

(5) Each penalty imposed and the interest accrued under provisions of this section shall be merged with and become part of the tax required to be paid.

(6) An operator who fails to remit the tax within the required time may petition the County Court for waiver and refund of the penalty or a portion of it. The County Court may, if good cause is shown, direct a refund of the penalty or a portion of it.

Section 10. DEFICIENCY DETERMINATIONS.

(1) The tax administrator shall review returns filed in accordance with this ordinance. In doing so, he/she shall have the power to determine if the returns are incorrect and the amount required to be paid on the basis of the facts contained in the return or on the basis of any other information.

(2) A deficiency determination may be made on the amount due for one or more than one period. The determined amount shall be payable immediately on service of notice after which the determined amount is delinquent. Penalties on deficiencies are as prescribed in Section 9.

(3) In making a determination, the tax administrator may offset overpayments that have been made against a deficiency for a subsequent period or against penalties and interest on the deficiency. The interest on the deficiency shall be computed as prescribed in Section 9.

Section 11. NOTICE OF DETERMINATION.

(1) The tax administrator shall give the operator written notice of the determination either personally or by mail. If the notice is mailed, it should be done by certified mail, return receipt requested and addressed to the operator at the address that appears on the records of the tax administrator, and service is complete when the notice is received by the operator.

(2) Except in the case of fraud or intent to evade the tax, a deficiency determination shall be made and notice given within one (1) year after the return has been filed, whichever is later.

Section 12. REDETERMINATION PETITION. A determination becomes payable immediately upon receipt of notice and becomes final within ten (10) days after the operator has received notice. However, the operator may petition for redetermination and refund by filing a petition before the determination becomes final as set forth herein.

Section 13. REDETERMINATION.

(1) An operator against whom a determination is made under Section 10 may petition the County Court for a redetermination, redemption, and refund within the time required in Section 12 on forms provided by the tax administrator. If a petition for redetermination and refund is not filed within the time required, the determination is final on expiration of the allowable time.

(2) If a petition for redetermination and refund is filed within the allowable period, the County Court shall consider the matter at its next regular meeting but may adjourn the matter for a maximum of one (1) month from the date of that first meeting in order to fully investigate the facts. The County Court shall render its decision in writing, and no other appeals shall be heard by the County Court. If delinquent tax and all penalties are not paid within thirty (30) days after the decision is made, collection procedures shall begin. The lien mentioned herein becomes effective upon the initial determination.

(3) The County Court may change the amount of the determination as a result of the hearing. If an increase is determined, the increase is payable immediately after the hearing.

(4) The decision of the County Court on a petition for redetermination becomes final twenty (20) days after service of notice on the petitioner.

Section 14. FRAUD; REFUSAL TO COLLECT; EVASION.

(1) If an operator fails or refuses to collect the tax, make the report, or remit the tax, or makes a fraudulent return, or otherwise wilfully attempts to evade the tax payment,

the tax administrator shall obtain facts and information on which to base an estimate of the tax due. After determining the tax due and the interest and penalties, the tax administrator shall give notice to the operator of the total amount due.

(2) Determination and notice shall be made and delivered within one (1) year of the discovery of fraud, attempt to evade, failure or refusal to collect the taxes, or failure to file a return. The determination becomes payable immediately on receipt of notice by the operator and becomes final ten (10) days after the tax administrator has given notice.

(3) The operator may petition for redemption and refund if the petition is filed before the determination becomes final.

Section 15. SECURITY FOR COLLECTION OF TAX.

(1) Upon a written determination showing good cause, the County Court, upon recommendation of the Tax Administrator, may require an operator to deposit security in the form of cash, bond, or other security. The amount of security shall be fixed by the tax administrator and shall not be greater than twice the operator's estimated quarterly liability for the period in which the operator filed returns or \$5,000.00, whichever amount is less.

(2) Within one (1) year after the tax becomes payable or within one (1) year after a determination becomes final, the tax administrator may bring an action in the name of the County in the courts of this state, another state, or the United States to collect the amount delinquent and penalties and interest.

Section 16. LIENS.

(1) The tax, interest, penalty and filing fees paid to the tax administrator and any advertising costs incurred when the tax becomes delinquent shall be a lien from the date of its recording with the County Clerk, until the tax is paid. The lien shall be superior to all subsequently recorded liens on all real and personal property in the operator's hotel. The lien may be foreclosed and the necessary property may be sold to discharge the lien. The County shall not be required to foreclose its lien on personal property prior to foreclosing on real property. The County shall proceed in the most expeditious manner to collect the tax, interest, and penalty.

(2) Notice of the lien shall be issued by the tax administrator when the operator has defaulted in payment of the tax, interest and penalty. A copy of the notice shall be sent by certified mail to the operator.

(3) Personal property subject to the lien may be foreclosed in the same manner as a non-possessory chattel lien as set forth in ORS Chapter 87.

(4) A lien for the tax, interest, and penalty shall be released by the tax administrator when the full amount has been paid to the County. The operator or person making the payment shall receive a receipt stating that the full amount of the tax, interest, and penalty has been paid, that the lien is released, and that the record of the lien is satisfied.

Section 17. **REFUNDS BY COUNTY TO OPERATOR.** When the tax, penalty, or interest has been paid more than once or has been erroneously or illegally collected or received by the tax administrator, it may be refunded if a written verified claim is filed within one (1) year from the date of payment. If the claim is approved, the excess amount may be refunded to the operator or it may be credited to an amount payable by the operator and any balance refunded.

Section 18. **REFUNDS BY OPERATOR TO TRANSIENT.** If the tax has been collected by the operator and it is later determined that the transient occupied the hotel for a period greater than fifteen (15) days without interruption, the operator shall refund the tax to the transient. The operator shall account for the collection and refund to the tax administrator. If the operator has remitted the tax prior to refund or credit to the transient, the operator shall be entitled to a corresponding refund.

Section 19. **RECORDS REQUIRED FROM OPERATORS.** Every operator shall keep guest records, and records of room rental for a period of eighteen (18) months.

Section 20. **EXAMINATION OF RECORDS.** During normal business hours and after 72-hour notice to the operator, the tax administrator may examine books, papers, and accounting records related to room rentals to verify the accuracy of a return or, if no return is made, to determine the amount to be paid. In the event the operator refuses to turn over such records, then the tax administrator shall be entitled to injunctive relief.

Section 21. **CONFIDENTIALITY.** The tax administrator or a person having an administrative or clerical duty under the provision of this ordinance shall not make known in any manner the business affairs, operations, or information obtained by an investigation, or records and equipment of a person required to file a return or pay a transient occupancy tax or a person visited or examined in the discharge of official duty; or the amount or source of income, profits, losses or expenditures contained in a statement or applications; or a permit statement or application, or a copy of either, or a book containing an abstract or particulars to be seen or examined by any person. However, nothing in this section shall be construed to prevent:

(1) Disclosure to or examination of records and equipment by a County official, employee, or agent for collecting taxes for the purpose of administering or enforcing the provisions or collecting the taxes imposed by this ordinance.

(2) Disclosure, after filing a written request to the taxpayer, receiver, trustees, executors, administrators, assignees, and guarantor, if directly interested, of information concerning tax paid, unpaid tax, amount of tax required to be collected, or interest and penalties. However, the County attorney shall approve each disclosure, and the tax administrator may refuse to make a disclosure referred to in this subsection when, in the tax administrator's opinion, the public interest would suffer.

- (3) Disclosure of names and addresses of persons making returns.
- (4) Disclosure of general statistics regarding taxes collected or business done in the County.

Section 22. DISPOSITION AND USE OF TRANSIENT ROOM TAX REVENUES.

(1) The purpose of this tax is to raise revenues to be used to promote economic development and tourism in Grant County, Oregon. The tax revenue shall be spent for encouragement of entrepreneurial development and on the promotion, acquisition, construction, operation, and maintenance of recreational, cultural, and tourist related services and facilities intended to bring tourists and visitors to Grant County, Oregon, and further intended to encourage residents of Grant County to make use of the County's recreational, cultural, and retail services, which is deemed a form of tourism within the County.

(2) All Transient Room Tax revenues collected by Grant County shall be placed in a separate County account to be entitled "Transient Room Tax Fund".

(3) Operators shall withhold five (5%) percent of the tax collected, as described in Section 8 above.

(4) The tax administrator's office shall be allocated five (5%) percent of the tax collected for administration of the ordinance.

(5) The remaining ninety (90%) percent of the Transient Room Tax Fund shall be disbursed to the Grant County Chamber of Commerce on or before the 15th day of the month following collection, to-wit: May 15, August 15, November 15, and February 15.

(6) The Grant County Chamber of Commerce shall deposit sufficient monies from each disbursement received from the tax administrator such that as of February 15 of each year there shall be no less than \$15,000.00 in a separate fund to be maintained and utilized by the Grant County Chamber of Commerce as a grant fund for such projects as events, advertising, promotion, acquisition, construction, operation, and maintenance by recognized organizations within Grant County as necessary to carry out the purposes of this ordinance. Grant County Chamber of Commerce shall publish and otherwise make available to Grant County residents grant applications by which recognized organizations in Grant County and county residents acting for said organizations may make written application for grants of transient room tax funds. The Grant County Chamber of Commerce, itself, may not utilize the \$15,000.00 special grant room tax fund for its own projects.

(7) The Grant County Chamber of Commerce shall establish and publish a procedure for regular, public consideration of grant applications. The procedure adopted and any subsequent changes shall be subject to prior approval by the County Court.

(8) The remaining transient room tax funds disbursed to the Grant County Chamber of Commerce shall be used by the Chamber for administration and special projects in conformance with Section 22(1) above.

(9) The Grant County Chamber of Commerce shall cooperate with the County Court and shall make its records available to the County Court and be subject to audit by County auditors as part of the annual general county audit required by law.

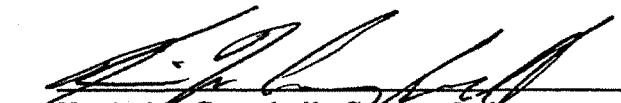
Section 23. SEVERABILITY. This section of this ordinance are severable. The invalidity of a section shall not affect the validity of the remaining section.

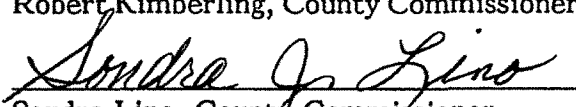
Section 24. PENALTIES. Failure to register pursuant to the ordinance is punishable by a fine not to exceed \$100.00 per day for each continuing day of violation, in addition to the penalties set forth herein.

Section 25. REVIEW. This ordinance shall be reviewed in three (3) years after its adoption by a special committee appointed by the County Court. This committee shall include, but is not limited to, representatives from the Grant County Chamber of Commerce, operators as defined in Section 1, and Grant County. The Review Committee shall make recommendations to the County Court as to the effectiveness of the ordinance and shall present any proposed amendments thereto.

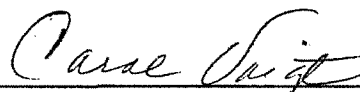
Section 26. EFFECTIVE DATE/EMERGENCY CLAUSE. Inasmuch as the 1992 - 93 fiscal year commences July 1, 1992, and it is therefore necessary for the immediate preservation of the peace, health, and safety of the people of Grant County that this ordinance shall take effect at 12:01 a.m. July 1, 1992, an emergency is hereby declared and this ordinance shall take effect from and after its approval by the Grant County Court, signatures below by the County Judge and County Clerk (being chairman and recording secretary), and occurrence of 12:01 a.m. July 1, 1992.

PASSED BY the County Court of Grant County, Oregon, this 10 day of June, 1992.


Kevin M. Campbell, County Judge

Robert Kimberling, County Commissioner

Sondra Lino, County Commissioner

ATTEST:



Carol Voigt, County Clerk
06/10/92
Page 10 of 10

Exhibit "A" Z 921

EDWARD M. HOLPUCH JR

ATTORNEY AT LAW

710 SOUTH CANYON JOHN DAY OREGON 97845

TELEPHONE: (503) 575-2066 FACSIMILE: (503) 575-2733

MEMBER
OREGON STATE BAR
WASHINGTON STATE BAR ASSOCIATION

June 2, 1992

Grant County Court
Grant County Courthouse
Canyon City, OR 97820

Re: Transient Room Tax Ordinance

Dear Judge Campbell and Commissioners Kimberling and Lino:

I will not be able to attend Court on Wednesday, June 3, 1992. I enclose herewith the proposed ordinance.

The Court may simply read the title of the ordinance and vote upon the amended ordinance without necessity of reading the ordinance so long as no member of the County Court present at the June 3, 1992, meeting requests that the ordinance be read in full. There is no need to vote on whether or not to read the ordinance, all that ORS 203.045(5) requires is that no member of the County Court expressly request that the ordinance be read in full.

Please note that I have revised Section 26 of the proposed ordinance to provide for an emergency clause and effective date of the ordinance, July 1, 1992. Pursuant to ORS 203.045(9) an ordinance takes effect on the 90th day after the date of its adoption unless the ordinance prescribes a later effective date, unless the ordinance contains an emergency clause. I have therefore incorporated an emergency clause. The emergency, quite simply, is the fact that there is less than 90 days between your anticipated adoption of the ordinance and the commencement of the fiscal year. Clearly adoption of a money ordinance such as this will be awkward if it does not go into effect on a date that is appropriate from the accountant's viewpoint. The first day of the fiscal year is an obvious choice. I believe, therefore, that an emergency does exist and should properly be part of the ordinance.

If, for any reason, issues arise which cause you to delay a vote on the ordinance, there should be no problem in postponing consideration of the ordinance to a subsequent meeting. All that is required is that the matter be considered in at least 2 meetings at least 13 days apart. That will be accomplished as a matter of course, since it has been 2 weeks since you first looked at the ordinance.

I understand the Chamber of Commerce will also submit to the Court for its consideration

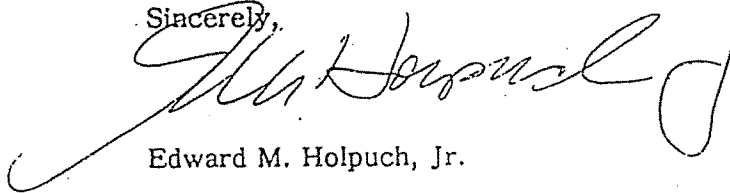
Exhibit "A" (cont)

Z 922

Grant County Court
June 2, 1992
Page 2

the proposed Rules and Regulations of the Chamber of Commerce Transient Room Tax Committee. You may consider those rules and regulations if the amended room tax ordinance passes. I do not see a need to wait until after the ordinance is effective. Any resolution approving the rules and regulations prior to July 1, 1992, probably should indicate that the rules and regulations are approved effective July 1, 1992.

Sincerely,



Edward M. Holpuch, Jr.

EMH/kl

cc: Grant County Chamber of Commerce ✓

Exhibit "B"

Z 923

Phone 575-0819

STANLEY B. STOUT
Certified Public Accountant
John Day, Oregon 97845

400 S. Canyon Blvd.

June 01, 1992

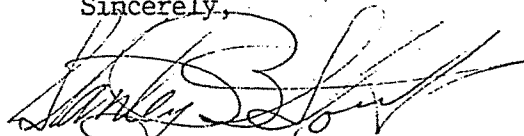
Grant County Court
Canyon City, OR 97820

Dear Members of The Court:

I was unable to attend the hearing on April 13th. regarding the Motel Tax Ordinance so I wanted to advise you of my feelings regarding the proposed changes as outlined in the Blue Mt. Eagle this past week.

As I remember, this ordinance became operational by a vote of the residents of Grant County. If that is in fact correct, then it should only be changed by a vote of the residents of Grant County.

Sincerely,



Stanley B. Stout

Z10123

timely bills, fiscal year vs. calendar year and cash carryover. Judge Campbell suggested a meeting of a court member, a Fair Board member, the fair secretary, County Treasurer and County Clerk. Mr. Trowbridge stated that he didn't feel another meeting was necessary, the fair board wants the books, is entitled to the books and if the court doesn't feel they are able to handle them, they should appoint new fair board members, a new manager, and a new secretary. Following further discussion, it was agreed that Kevin Campbell, Tonia Johnson, Patti Deist, Kathy Smith and Carol Voigt will meet on Tuesday, July 28th at 10:00 a.m. to try to come up with an acceptable solution.

RON YOCKIM/UPDATE: Attorney, Ron Yockim updated the court on projects he is currently involved with. The forest health issue; salvage sales (recommended pushing for lump sum bid rather than scale), target for sales, the Genesis program, congressional accountability, and mining roads as public ways. Present for this discussion besides the court, clerk, and treasurer were Jennifer Harris, John Coombs, Mike Smith, Pete Rawlins, Dan Sherbourne, Ed Holpuch and Loren Russell. Mr. Yockim also discussed the work being done on the riparian policy, stating that it should be completed in about two weeks. Mr. Yockim stated that one of the discussions the committee had had was the possible appointment of an advisory committee. The group had also discussed the possibility of a water district and water bank. The court was in agreement with the concept of an advisory committee but will wait for the completion of the policy before making any appointments.

TRANSIENT ROOM TAX ORDINANCE: Judge Campbell reported that he had met with Leonard Trafton, Stan Stout, Bill Smith and Roger Simonsen regarding the court's action on amendments to the Transient Room Tax Ordinance. This group would like the court to rescind their action and put it to a vote of the people or they plan to take an initiative to the people. Following some discussion a motion was made by Judge Campbell and seconded by Commissioner Kimberling that the court rescind the amendments to the Transient Room Tax Ordinance passed by the County Court June 10, 1992. Submit to the voters of Grant County those same amendments with the following modifications: The effective date will be January 1, 1993; the tax imposed shall be amended to \$3.00 for Hotel and \$1.50 for Recreational Vehicle Park. The net proceeds from this additional tax will be dedicated to a fund for the improvement and modernization of facilities at the Grant County Fairgrounds. During discussion of the motion, Ed Holpuch, Attorney, advised that he was at the meeting as an individual, not as county counsel but wanted to state that there may be certain legal steps to be taken before the ordinance amendments could be rescinded. Commissioner Kimberling expressed concern that the county did not have legal counsel present. Dave Freeman suggested that a committee be formed to study the ordinance carefully before the court takes any further action. Following discussion, a motion was made by Judge Campbell and seconded by Commissioner Lino to amend the motion to insert the word 'capital' prior to improvement and delete the words, 'and modernization'. The motion to amend carried by unanimous vote. The amended motion carried with Commissioner Lino voting no. Present for this discussion and vote, besides the court, clerk and

Z10124

treasurer, were, Loren Russell, Everett Swayne, Pat Temple, Dave Freeman, Ed Holpuch, Stan Stout, Leonard Trafton, Bud Trowbridge, Gene Officer and Jennifer Harris.

BID OPENING CR#63 OVERLAY: The following bids were read for overlay of CR#63: Oakridge Sand and Gravel, Oakridge, Oregon, \$1,132,081.25; J. C. Compton, McMinneville, Oregon, \$1,138,454.25; Oregon Asphalt and Paving, Portland, Oregon, \$1,068,057.00; Roy Houck, Salem, Oregon, \$1,287,744.25; McCafferty/Whittle, Brush Prairie, Washington, \$997,634.25; R. L. Coats, Bend, Oregon, \$1,116,396.60. The bids were given to the road department for evaluation and recommendation. Later in the meeting, a motion was made by Judge Campbell and seconded by Commissioner Lino that based on the road department recommendation, the court award the bid for County Road #63 overlay to McCafferty/Whittle for \$997,634.25. The motion carried by unanimous vote.

OTHER ROAD MATTERS: The court signed the fencing contract with Fred Winegar for fencing on County Road #68.

Jim Walker, Assistant Road Supervisor, advised the court that the road department will be asking for quotes for sliding doors and one overhead door for the fairgrounds beef barn, so that equipment can be parked.

FOOD BANK VEHICLE: Everett Swayne, representing Grant County Surplus Foods, met with the court with a request for help in purchasing a vehicle for the surplus foods organization. (See exhibit "F"). Following discussion, which noted that the county, at various times, had provided a vehicle to transport surplus foods, a motion was made by Commissioner Kimberling and seconded by Commissioner Lino to grant the food bank \$500.00 from the general fund. The motion carried by unanimous vote.

CORRESPONDENCE: The court reviewed and discussed letters from USFS and Community Response Team. (See exhibits "G" and "H"). Jennifer Harris of the Malheur National Forest was present to discuss the letter from the USFS. Mrs. Harris also commented on some of the issues discussed by Ron Yockim. The court discussed some of the pros and cons of possible formation of a non-profit corporation for economic development.

COURT MINUTES: A motion was made by Commissioner Lino and seconded by Commissioner Kimberling to approve the July 15th court minutes. The motion carried by unanimous vote.

OLCC APPLICATION: A motion was made by Commissioner Kimberling and seconded by Commissioner Lino to endorse the OLCC application of the Meadowbrook Store. The motion carried by unanimous vote.

CLAIMS: The court reviewed and approved general and special fund claims #2900 thru #3460.

