



City of Tualatin

TUALATIN CITY COUNCIL

Monday, October 26, 2015

JUANITA POHL CENTER

8513 SW Tualatin Road

Tualatin, OR 97062

WORK SESSION begins at 5:30 p.m.
BUSINESS MEETING begins at 7:00 p.m.

Mayor Lou Ogden

Council President Monique Beikman

Councilor Wade Brooksby Councilor Frank Bubenik
Councilor Joelle Davis Councilor Nancy Grimes
Councilor Ed Truax

Welcome! By your presence in the City Council Chambers, you are participating in the process of representative government. To encourage that participation, the City Council has specified a time for your comments on its agenda, following Announcements, at which time citizens may address the Council concerning any item not on the agenda or to request to have an item removed from the consent agenda. If you wish to speak on a item already on the agenda, comment will be taken during that item. Please fill out a Speaker Request Form and submit it to the Recording Secretary. You will be called forward during the appropriate time; each speaker will be limited to three minutes, unless the time limit is extended by the Mayor with the consent of the Council.

Copies of staff reports or other written documentation relating to each item of business referred to on this agenda are available for review on the City website at www.tualatinoregon.gov/meetings, the Library located at 18878 SW Martinazzi Avenue, and on file in the Office of the City Manager for public inspection. Any person with a question concerning any agenda item may call Administration at 503.691.3011 to make an inquiry concerning the nature of the item described on the agenda.

In compliance with the Americans With Disabilities Act, if you need special assistance to participate in this meeting, you should contact Administration at 503.691.3011. Notification thirty-six (36) hours prior to the meeting will enable the City to make reasonable arrangements to assure accessibility to this meeting.

Council meetings are televised *live* the day of the meeting through Washington County Cable Access Channel 28. The replay schedule for Council meetings can be found at www.tvctv.org. Council meetings can also be viewed by live *streaming video* on the day of the meeting at www.tualatinoregon.gov/meetings.

Your City government welcomes your interest and hopes you will attend the City of Tualatin Council meetings often.

PROCESS FOR LEGISLATIVE PUBLIC HEARINGS

A **legislative** public hearing is typically held on matters which affect the general welfare of the entire City rather than a specific piece of property.

1. Mayor opens the public hearing and identifies the subject.
2. A staff member presents the staff report.
3. Public testimony is taken.
4. Council then asks questions of staff, the applicant, or any member of the public who testified.
5. When the Council has finished questions, the Mayor closes the public hearing.
6. When the public hearing is closed, Council will then deliberate to a decision and a motion will be made to either *approve*, *deny*, or *continue* the public hearing.

PROCESS FOR QUASI-JUDICIAL PUBLIC HEARINGS

A **quasi-judicial** public hearing is typically held for annexations, planning district changes, conditional use permits, comprehensive plan changes, and appeals from subdivisions, partitions and architectural review.

1. Mayor opens the public hearing and identifies the case to be considered.
2. A staff member presents the staff report.
3. Public testimony is taken:
 - a) In support of the application
 - b) In opposition or neutral
4. Council then asks questions of staff, the applicant, or any member of the public who testified.
5. When Council has finished its questions, the Mayor closes the public hearing.
6. When the public hearing is closed, Council will then deliberate to a decision and a motion will be made to either *approve*, *approve with conditions*, or *deny the application*, or *continue* the public hearing.

TIME LIMITS FOR PUBLIC HEARINGS

The purpose of time limits on public hearing testimony is to provide all interested persons with an adequate opportunity to present and respond to testimony. All persons providing testimony **shall be limited to 3 minutes**, subject to the right of the Mayor to amend or waive the time limits.

EXECUTIVE SESSION INFORMATION

An Executive Session is a meeting of the City Council that is closed to the public to allow the City Council to discuss certain confidential matters. An Executive Session may be conducted as a separate meeting or as a portion of the regular Council meeting. No final decisions or actions may be made in Executive Session. In many, but not all, circumstances, members of the news media may attend an Executive Session.

The City Council may go into Executive Session for certain reasons specified by Oregon law. These reasons include, but are not limited to: ORS 192.660(2)(a) employment of personnel; ORS 192.660(2)(b) dismissal or discipline of personnel; ORS 192.660(2)(d) labor relations; ORS 192.660(2)(e) real property transactions; ORS 192.660(2)(f) information or records exempt by law from public inspection; ORS 192.660(2)(h) current litigation or litigation likely to be filed; and ORS 192.660(2)(i) employee performance of chief executive officer.



OFFICIAL AGENDA OF THE TUALATIN CITY COUNCIL MEETING FOR OCTOBER 26, 2015

A. CALL TO ORDER
Pledge of Allegiance

B. ANNOUNCEMENTS

1. New Employee Introduction- Allen Dahlberg, Public Works Technician I
2. Tree For All Award presented by Clean Water Services
3. Proclamation Declaring October 23-31, 2015 as Red Ribbon Week in the City of Tualatin

C. CITIZEN COMMENTS

This section of the agenda allows anyone to address the Council regarding any issue not on the agenda, or to request to have an item removed from the consent agenda. The duration for each individual speaking is limited to 3 minutes. Matters requiring further investigation or detailed answers will be referred to City staff for follow-up and report at a future meeting.

D. CONSENT AGENDA

The Consent Agenda will be enacted with one vote. The Mayor will ask Councilors if there is anyone who wishes to remove any item from the Consent Agenda for discussion and consideration. If you wish to request an item to be removed from the consent agenda you should do so during the Citizen Comment section of the agenda. The matters removed from the Consent Agenda will be considered individually at the end of this Agenda under, Items Removed from the Consent Agenda. The entire Consent Agenda, with the exception of items removed from the Consent Agenda to be discussed, is then voted upon by roll call under one motion.

1. Consideration of Recommendations from the Council Committee on Advisory Appointments
2. Consideration of **Resolution No. 5256-15** Authorizing the City Manager to Execute Concurrence of Washington County's Vacation of Lower Boones Ferry Road Right-Of-Way for The Pointe At Bridgeport
3. Consideration of **Resolution No. 5258-15** to Change the Type of Employee Contributions for the City of Tualatin from Member Paid Pre-Tax (MPPT) to Employer Paid Pre-Tax (EPPT) Contributions and to be Deemed "Picked Up" for Purposes of Internal Revenue Code Section 414(h)(2).

E. ITEMS REMOVED FROM CONSENT AGENDA

Items removed from the Consent Agenda will be discussed individually at this time. The Mayor may impose a time limit on speakers addressing these issues.

F. COMMUNICATIONS FROM COUNCILORS

G. ADJOURNMENT

City Council Meeting

Meeting Date: 10/26/2015

ANNOUNCEMENTS: Red Ribbon Week Proclamation

ANNOUNCEMENTS

Proclamation Declaring October 23-31, 2015 as Red Ribbon Week in the City of Tualatin

Proclamation

Proclamation

Proclamation Declaring October 23-31, 2015 Red Ribbon Week in the City of Tualatin

WHEREAS, Alcohol and other drug abuse in this nation has reached epidemic stages; and

WHEREAS, It is imperative that visible, unified prevention education efforts by community members be launched to eliminate the demand for drugs; and

WHEREAS, National Family Partnership (NFP) is sponsoring the Nation Red Ribbon Campaign offering citizens the opportunity to demonstrate their commitment to drug-free lifestyles; and

WHEREAS, The National Red Ribbon Campaign will be celebrated during "Red Ribbon Week" October 23-31; and

WHEREAS, Business, government, parents, law enforcement, media, medical, religious institutions, schools, seniors, service organizations and youth will demonstrate their commitment to healthy, drug-free lifestyles by wearing and displaying Red Ribbons during this week long campaign.

NOW THEREFORE BE IT RESOLVED, that the City of Tualatin does hereby proclaim October 23-31, 2014 as Red Ribbon Week and encourages its citizens to participate in drug prevention education activities, making a visible statement that we are strongly committed to a drug-free community.

INTRODUCED AND ADOPTED this 26th day of October, 2015.

CITY OF TUALATIN, OREGON

BY _____
Mayor

ATTEST:

BY _____
City Recorder



STAFF REPORT

CITY OF TUALATIN

TO: Honorable Mayor and Members of the City Council

THROUGH: Sherilyn Lombos, City Manager

FROM: Nicole Morris, Deputy City Recorder

DATE: 10/26/2015

SUBJECT: Consideration of Recommendations from the Council Committee on Advisory Appointments

ISSUE BEFORE THE COUNCIL:

Consideration of appointments to the Architectural Review Board, Budget Committee, Tualatin Tomorrow Advisory Committee, Tualatin Parks Advisory Committee, and the Tualatin Library Advisory Committee.

RECOMMENDATION:

Staff recommends the City Council approve the recommendations from the Council Committee on Advisory Appointments (CCAA).

EXECUTIVE SUMMARY:

The CCAA met and interviewed citizens interested in participating on City advisory committees and boards. The Committee recommends appointing the following individuals:

<i>Individuals</i>	<i>Board</i>	<i>Term</i>
Dan Gaur	Budget Committee	Re-appointment Term Expiring 8/31/18
Brett Rohde	Budget Committee	New Appointment Term Expiring 8/31/16
Patrick Guar	Architectural Review Board	New Appointment Term Expiring 6/30/17
John Howorth	Architectural Review Board	Re-appointment Term Expiring 6/30/17
Terry Powell	Tualatin Tomorrow Advisory Committee	New Appointment Term Expiring 1/31/17
Krista Nanton	Tualatin Parks Advisory Committee	New Appointment Term Expiring 2/28/16
Marcus Young	Tualatin Library Advisory Committee	Re-appointment Term Expiring 10/31/18
Ryan Wroblewski	Tualatin Library Advisory Committee	New Appointment Term Expiring 10/31/18

Guille Diaz Tualatin Library Advisory
Committee

New Appointment Term
Expiring 10/31/16

Attachments:



STAFF REPORT

CITY OF TUALATIN

TO: Honorable Mayor and Members of the City Council

THROUGH: Sherilyn Lombos, City Manager

FROM: Tony Doran, Engineering Associate
Jeff Fuchs, City Engineer

DATE: 10/26/2015

SUBJECT: Consideration of **Resolution No. 5256-15** Authorizing the City Manager to Execute Concurrence of Washington County's Vacation of Lower Boones Ferry Road Right-Of-Way for The Pointe At Bridgeport

ISSUE BEFORE THE COUNCIL:

City Council consider authorizing the City Manager to execute concurrence of Washington County's vacation of Lower Boones Ferry Road right-of-way for The Pointe at Bridgeport.

RECOMMENDATION:

Staff recommends Council approve the attached resolution.

EXECUTIVE SUMMARY:

Washington County Board of Commissioners Resolution and Order No. 15-109 ordered the vacation of a portion of County right- of-way along SW Lower Boones Ferry Road described in Washington County Recorded Document No. 2015-081628, Vacation No. 520. This vacation provides the area to The Pointe at Bridgeport.

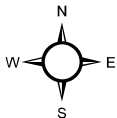
ORS 368.361(3) provides that a county body may vacate property that is under the jurisdiction of the county and that is entirely within the limits of a city if the city concurs with the findings of the county. After receiving notice of the proposed vacation the City of Tualatin needs to review the proposed vacation and concur with the findings of the County prior to the County adoption of the Order.

After receiving notice of the proposed vacation, Tualatin staff reviewed the proposed vacation and concur with the findings of the County.

Attachments: [A - Vicinity Map](#)
[B - Resolution](#)
[C - County Vacation](#)



2S113DB01102



This map is derived from various digital database sources. While an attempt has been made to provide an accurate map, the City of Tualatin, OR assumes no responsibility or liability for any errors or omissions in the information. This map is provided "as is". -TualGIS

RESOLUTION NO. 5256-15

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE CONCURRENCE OF WASHINGTON COUNTY'S VACATION OF LOWER BOONES FERRY ROAD RIGHT-OF-WAY FOR THE POINTE AT BRIDGEPORT

WHEREAS, Washington County Board of Commissioners Resolution and Order No. 15-109 (the Order) ordered the vacation of a portion of SW Lower Boones Ferry Road right-of-way described in Washington County Recorded Document No. 2015-081628, Vacation No. 520; and

WHEREAS, after receiving notice of the proposed vacation and prior to the County adoption of the Order, the City of Tualatin reviewed the proposed vacation and concurs with the findings of the County; and

WHEREAS, ORS 368.361(3) provides that a county body may vacate property that is under the jurisdiction of the county and that is entirely within the limits of a city if the city concurs with the findings of the county.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TUALATIN, OREGON, that:

Section 1. Based upon the above findings which are incorporated herein by reference the City Council concurs with the finding of Washington County as specified in Washington County Board of Commissioners Resolution and Order No. 15-109.

Section 2. A copy of this resolution shall be provided to the Washington County Surveyor's Office.

Section 3. This resolution is effective upon adoption.

Adopted by the City Council this 26th day of October, 2015.

CITY OF TUALATIN, OREGON

BY _____
Mayor

APPROVED AS TO FORM

ATTEST:

BY _____
City Attorney

BY _____
City Recorder

Washington County, Oregon

2015-081628

09/28/2015 09:56:47 AM

D-VAC Cnt=1 Str=29 RECORDS1

\$40.00 \$5.00 \$11.00 \$20.00 - Total = \$76.00

After recording return to:

LUT #17



02092121201500816280080080

I, Richard Hobernicht, Director of Assessment and Taxation and Ex-Officio County Clerk for Washington County, Oregon, do hereby certify that the within instrument of writing was received and recorded in the book of records of said county.

Richard Hobernicht
Richard Hobernicht, Director of Assessment and Taxation, Ex-Officio County Clerk



AGENDA

WASHINGTON COUNTY BOARD OF COMMISSIONERS

Agenda Category: Consent – Land Use & Transportation (CPO 4M)

Agenda Title: VACATE A PORTION OF SW LOWER BOONES FERRY ROAD
(VACATION NO. 520)

Presented by: Andrew Singelakis, Director of Land Use & Transportation

SUMMARY:

A petition was received by the Board to vacate a portion of public right-of-way along SW Lower Boones Ferry Road, lying in the southeast one-quarter of Section 13, T2S, R1W, W.M., Washington County, Oregon, as described and shown in the attached Vacation Report.

The vacation petition was signed by 100% of the abutting property owners. Staff has reviewed this request and has determined the vacation of this portion of right-of-way is in the public interest. There will not be any adverse impacts on the abutting properties or utilities.

A Resolution and Order has been prepared granting the requested vacation and, when executed, it will complete Washington County's portion of the vacation proceedings. This right-of-way is in the city limits of Tualatin. Pursuant to ORS 368.361(3), the City, by resolution or order, must concur in the findings of the county governing body to complete the vacation proceedings.

- Attachments: 1. Resolution and Order
2. Vacation Report with legal description (Exhibit "A") and map (Exhibit "B")

DEPARTMENT'S REQUESTED ACTION:

Vacate the right-of-way described in the attached Vacation Report and request that the City Council of the City of Tualatin resolve or order concurrence with this vacation pursuant to ORS 368.361(3).

COUNTY ADMINISTRATOR'S RECOMMENDATION:

I concur with the requested action.

RO15-109

Agenda Item No.	<u>2.h.</u>
Date:	<u>09/22/15</u>

IN THE BOARD OF COUNTY COMMISSIONERS
FOR WASHINGTON COUNTY, OREGON

In the Matter of the Vacation of a portion)
of public right-of-way, situated in the)
Southeast One-quarter of Section 13, T2S,)
R1W, W.M., Washington County, Oregon)

RESOLUTION AND ORDER

NO. 15-109
VACATION NO. 520

The above-entitled matter having come on regularly before the Board at its meeting September 22, 2015; and

It appearing to the Board that a petition has been filed to Vacate a portion of public right-of-way dedicated in Deed Document No. 2004-146657, and situated in the Southeast One-quarter of Section 13, T2S, R1W, W.M., Washington County, Oregon. The petition was signed by owners of 100% of the property to be vacated and by the owners of 100% of the abutting properties, pursuant to ORS 368.351; and

It appearing to the Board that said petition did describe the portion of public right-of-way to be vacated, the names of the parties to be particularly affected thereby, and set forth the particular circumstances of the case; and

It appearing to the Board that the portion of public right-of-way, proposed to be vacated, is under the jurisdiction of Washington County and entirely within the corporate limits of the City of Tualatin, Oregon as described in ORS 368.361(3); and

It appearing to the Board that the public right-of-way proposed to be vacated is no longer needed for the use of the public; and

It appearing to the Board that the County Road Official did examine the area proposed to be vacated and hereby submits to the Board the Vacation Report attached hereto, and by this reference made a part hereof, in accordance with ORS 368.351(1); it is therefore

RESOLVED AND ORDERED that the portion of public right-of-way, proposed to be vacated and more particularly described in the attached Vacation Report, is hereby vacated as it is in the public interest. This vacation shall become final upon the formal concurrence of the City of Tualatin by either resolution or order pursuant to ORS 368.361(3); and it is further


RESOLVED AND ORDERED that the County Surveyor of Washington County, Oregon, be and hereby is authorized and directed to mark the vacated public right-of-way on the plats and records of Washington County Oregon; and it is further

RESOLVED AND ORDERED that the County Surveyor of Washington County, Oregon, is hereby authorized and directed to have this order of vacation recorded in the records of Washington County, Oregon, and cause copies of this order to be filed with the Director of Assessment and Taxation and the County Surveyor's office in accordance with ORS 368.356(3).

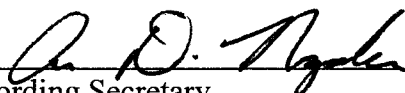
Dated this 22nd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS
FOR WASHINGTON COUNTY, OREGON

	AYE	NAY	ABSENT
DUYCK	✓	—	—
SCHOUTEN	✓	—	—
MALINOWSKI	✓	—	—
ROGERS	✓	—	—
TERRY	✓	—	—

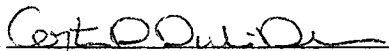
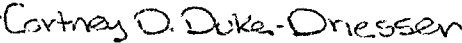


Chairperson



Recording Secretary

Approved as to form


~~Richard Butler~~ 
Assistant County Counsel
Date: 9/4/15

Page 2 – R&O No.
Vacation No. 520

**DEPARTMENT OF LAND USE & TRANSPORTATION
REPORT ON VACATION NO. 520**

September 22, 2015

VACATION OF A PORTION OF PUBLIC RIGHT-OF-WAY (SW Lower Boones Ferry Rd)

A request for vacation proceedings has been received by the staff for the Board of County Commissioners to vacate a portion of public right-of-way dedicated in Deed Document No. 2004-146657, and more particularly described in exhibit "A" and shown on Exhibit "B", attached hereto and incorporated herein.

The owners of the property abutting the unimproved roadway to be vacated are:

2S1 13DB, TL 1100

The Point at Bridgeport LLC,
an Oregon limited liability company
510 SW Fifth Ave.
Portland, OR 97204

CRITERIA FOR EVALUATION OF ROAD VACATION REQUEST

1) Conformance with the County's Comprehensive Plan

The portion of public right-of-way, described herein and proposed to be vacated, was dedicated to the public in 2004 as required by the land use conditions for the re-alignment of SW Lower Boones Ferry Road and the development of the Bridgeport shopping area. The dedication provided a 60.00 foot wide westerly one-half width for SW Lower Boones Ferry Road and the portion of right of way proposed to be vacated is approximately 6.00 feet in width, thereby making the future width 54.00 feet. During the development of the property in 2004, a retaining wall was erroneously placed in the right of way. This wall is relatively close to the buildings and provides support to the shopping center infrastructure. As a result, a cloud is on the title of land, and the owners want it to be removed so the property can become more marketable and valuable. They are currently in the process of selling the property and the potential buyers want to be assured that this wall will remain since it supports the land and integrity of the retail buildings. Most of the road and intersection is built in ODOT right-of-way that extends easterly to the east side of Interstate 5.

2) Use of the Right-of-Way

This portion of right-of-way, proposed to be vacated, has a private retaining wall in it that provides support to the adjoining buildings. It is not being used for public purposes. Once vacated, the area and associated wall will be incorporated into the adjoining lot.

3) Impact of Utilities and Emergency Services

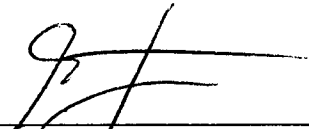
There are no adverse impacts to public utility providers or emergency services.

4) Limits of Vacation and Evaluation of "Public Road" Status

The right-of-way proposed to be vacated is not needed for public use. It is within the city limits of Tualatin and, pursuant to ORS 368.361(3), the city must concur with this vacation proceeding for it to become finalized.

The limits of the right-of-way proposed to be vacated are logical and justifiable, and the vacation of this right-of-way will not have any adverse impacts on the abutting property.

Based on the above statements, it is recommended that the Board of Commissioners grant the vacation of the road proposed herein, as it is in the public interest.



Gary A. Stockhoff, P.E.
Washington County Engineer



EXHIBIT "A"

PO Box 398
Camas, WA 98607
360.834.2519
fax.834.5498
www.kcdevelopment.net

PROVIDING SURVEYING AND PLANNING SERVICES WITH A PERSONAL COMMITMENT TO EXCELLENCE.

LEGAL DESCRIPTION

**Right of Way Vacation
September 1, 2015**

A portion of that Tract of Land described in deed to Washington County, recorded in Document Number 2004-146657, Washington County Deed Records, situated in the Southeast 1/4 of Section 13, Township 2 South, Range 1 West, Willamette Meridian, County of Washington, State of Oregon, being more particularly described as follows:

Commencing at the Northeast Corner of Lot 76, Tualatin Valley Homes, a Plat of Record in Washington County; thence along the Northeasterly Line of said Lot 76, S37°23'55"E, 35.00 feet to the Southeasterly line of that Tract of land described in deed, recorded in Book 909, Page 367, said Records, being also Station 15+17.91, offset 55.00-foot right as noted on Survey Number 29,145, Washington County Survey Records; thence along the Southeasterly line of said Tract of Land, N56°25'35"E, 138.39 feet to the most Westerly Corner of that Tract of Land described in deed to Washington County, recorded in Document Number 2004-146657, said Records; thence along the Westerly line of said Tract of Land, S77°41'05"E, 58.34 feet to the Point of Beginning; thence S77°41'05"E, 8.67 feet; thence along a line parallel with and 54.00 feet distant and Southwesterly from the Centerline of S.W. Lower Boones Ferry Road, S33°54'06"E, 160.12 feet; thence leaving said line, S57°10'38"W, 6.00 feet to the Easterly line of that Tract of Land described in Deed, recorded in Document Number 2003-105985, said Records; thence along said line, being a line parallel with and 60.00 feet distant and Southwesterly from the Centerline of S.W. Lower Boones Ferry Road, N33°54'06"W, 166.27 feet to the Point of Beginning.

Containing 979 Square Feet.

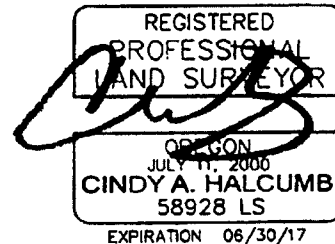
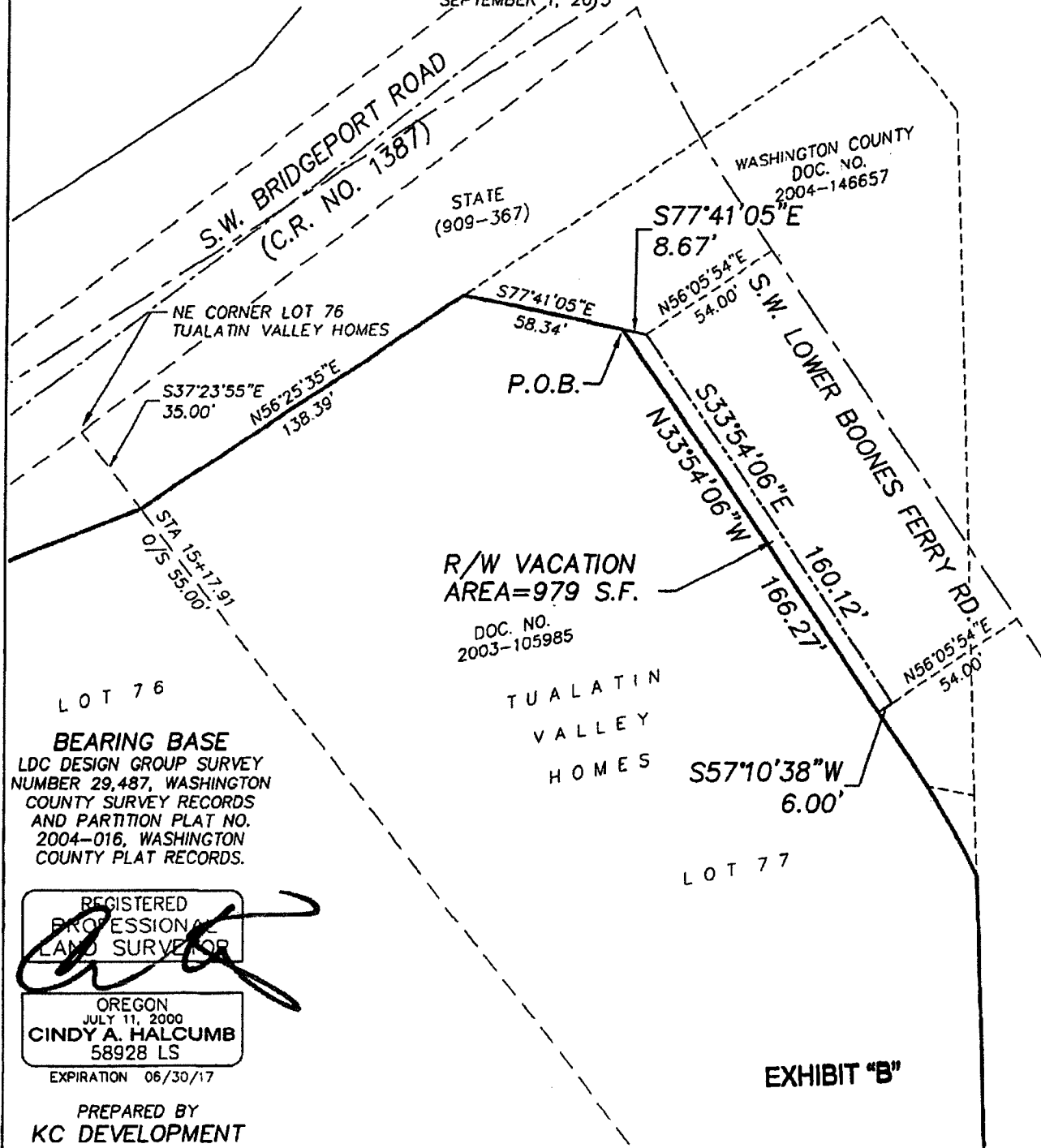
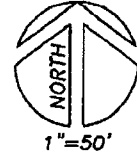


EXHIBIT RIGHT OF WAY VACATION

LOCATED IN THE SOUTHEAST ONE QUARTER OF SECTION 13,
TOWNSHIP 2 SOUTH, RANGE 1 WEST, W.M.,
IN THE CITY OF TUALATIN,
COUNTY OF WASHINGTON, STATE OF OREGON

PREPARED FOR
THE POINTE AT BRIDGEPORT LLC
SEPTEMBER 1, 2015



REGISTERED
PROFESSIONAL
LAND SURVEYOR

OREGON
JULY 11, 2000
CINDY A. HALCUMB
58928 LS

EXPIRATION 06/30/17

PREPARED BY
KC DEVELOPMENT

EXHIBIT "B"



STAFF REPORT

CITY OF TUALATIN

TO: Honorable Mayor and Members of the City Council

THROUGH: Sherilyn Lombos, City Manager

FROM: Don Hudson, Finance Director

DATE: 10/26/2015

SUBJECT: Consideration of **Resolution No. 5258-15** to Change the Type of Employee Contributions for the City of Tualatin from Member Paid Pre-Tax (MPPT) to Employer Paid Pre-Tax (EPPT) Contributions and to be Deemed "Picked Up" for Purposes of Internal Revenue Code Section 414(h)(2).

ISSUE BEFORE THE COUNCIL:

Whether to approve the attached resolution changing the PERS contribution type for employee contributions from MPPT to EPPT.

RECOMMENDATION:

Staff recommends approving the attached resolution.

EXECUTIVE SUMMARY:

Council recently approved changes in the collective bargaining agreement with the Tualatin Employees Association and changes to the non-represented employee compensation, which included changes to the employee contributions to PERS. Oregon Revised Statutes (ORS) requires the City to notify PERS of the change and in order for the City to comply with ORS and the tax benefits under Internal Revenue Code, the attached resolution should be approved and forwarded to PERS.

Attachments: [Resolution 5258-15](#)

RESOLUTION NO. 5258-15

A RESOLUTION TO CHANGE THE TYPE OF EMPLOYEE CONTRIBUTIONS FOR THE CITY OF TUALATIN FROM MEMBER PAID PRE-TAX (MPPT) TO EMPLOYER PAID PRE-TAX (EPPT) CONTRIBUTIONS AND TO BE DEEMED "PICKED UP" FOR PURPOSES OF INTERNAL REVENUE CODE SECTION 414(h)(2)

WHEREAS, Section 414(h) of the Internal Revenue Code (IRC) provides an employer may treat the 6% PERS contribution by employee as a pick up on a pretax basis and the governing body of the City of Tualatin has the authority to implement the provisions of section 414(h)(2) of the IRC; and

WHEREAS, the City of Tualatin has determined that even though the implementation of the provisions of IRC section 414(h)(2) is not required by law, the tax benefit offered by IRC section 414(h)(2) should be provided to All Employees who are members of OPERS; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TUALATIN, OREGON, that:

Section 1. Effective November 21, 2015, the City of Tualatin will implement the provisions of IRC section 414(h)(2) by making employee contributions pursuant to Oregon Revised Statute 238A.335(2)(a) and Oregon Administrative Rule 459-009-0200(3) to OPERS on behalf of all its employees, who are members of the OPERS. "Employee contributions" shall mean those contributions to OPERS which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to ORS 238A.330(2).

Section 2. Section 414(h)(2) provides a special rule that allows for contributions made by the City of Tualatin to OPERS, although designated as employee contributions, are nevertheless treated as employer contributions if the contributions are picked up by the City of Tualatin.

Section 3. The employer's employment policy(s) or agreement(s) is not retroactive in its application.

Section 4. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the City of Tualatin to OPERS.

Section 5. That the City of Tualatin shall pay to OPERS the contributions designated as employee contributions from the same source of funds as used in paying salary.

Section 6. That the amount of the contributions designated as employee contributions and paid by the City of Tualatin to OPERS on behalf of an employee shall be the entire contribution required of the employee by OPERS.

Section 7. That the contributions designated as employee contributions made by the City of Tualatin to OPERS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the OPERS.

Section 8. This resolution is effective upon adoption.

Adopted by the City Council this 26th Day of October, 2015.

CITY OF TUALATIN, OREGON

BY _____
Mayor

APPROVED AS TO FORM

ATTEST:

BY _____
City Attorney

BY _____
City Recorder