

RESOLUTION NO. 5361-18

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT WITH WASHINGTON COUNTY TO ADMINISTER THE CITY'S TRANSIENT LODGING TAX.

WHEREAS, Council adopted Ordinance 1408-18, adding Chapter 9-9 to the Tualatin Municipal Code, to impose a two and one-half percent (2.5%) local transient lodging tax;

WHEREAS, Washington County has a transient lodging tax as provided in Washington County Code Chapter 3.08, and administers the collection and management of the transient lodging tax;

WHEREAS, the Council desires to have Washington County administer the City transient lodging tax on the City's behalf; and

WHEREAS, the City desires to enter into an Intergovernmental Agreement to allow Washington County to administer Tualatin Municipal Code Chapter 9-9.

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

Section 1. The City Manager is authorized to execute the IGA with Washington County to administer the City's transient lodging tax.

Section 2. This resolution is effective upon adoption.

Adopted by the City Council this 26 ^{March} day of ~~April~~, 2018.

CITY OF TUALATIN, OREGON

BY  _____
Mayor

APPROVED AS TO FORM

BY  _____
City Attorney

ATTEST:

BY  _____
City Recorder

INTERGOVERNMENTAL AGREEMENT

Transient Lodging Tax

This Agreement is entered into by and between Washington County, a political subdivision of the State of Oregon ("County") and the City of Tualatin, a municipal corporation ("City").

WHEREAS:

1. Washington County Code Chapter 3.08 is a County-wide tax on transient lodging ("County transient lodging tax");
2. Section 3.08.170 of the Washington County Code provides that County transient lodging tax proceeds collected within a city may be shared with the city, provided the city requests to participate and enters into an agreement with the County regarding transient lodging tax sharing; and
3. Per Ordinance 1408-18, adding Chapter 9-9 to the Tualatin Municipal Code, the City adopted a two and one-half percent (2.5%) local transient lodging tax ("City transient lodging tax") in addition to the County transient lodging tax; and
4. The City desires Washington County to administer the City transient lodging tax on the City's behalf; and
5. The parties desire to enter into this Agreement to implement the terms of Washington County Code Chapter 3.08 and administer Tualatin Municipal Code Chapter 9-9 (collectively referred to as the "transient lodging taxes"); and
6. The City transient lodging tax is substantively modeled off of the County transient lodging tax to allow for administrative ease.

NOW THEREFORE, the parties agree to the following:

TERMS AND CONDITIONS:

1. City, in consideration of a shared allocation of County transient lodging tax collected within the City, hereby consents to the following:
 - a. The administration and enforcement of the transient lodging taxes shall remain with Washington County, acting by and through its County Chief Financial Officer;
 - b. The total amount of County transient lodging tax shall not exceed nine percent (9%) of the rent as provided in Section 3.08.080 of the County Code; and

c. The amount of the County transient lodging tax distributed to City shall be calculated as provided for in Section 3.08.170B of the County Code.

d. The County shall collect the City transient lodging tax to the extent it is consistent with the County transient lodging tax and remit the proceeds, minus the cost provided for in Section 4 of this Agreement, to City.

2. The Parties intend that this Agreement operate in addition to, and not in lieu of, the intergovernmental tax sharing agreement the Parties entered into in October 2006. As between the Parties of this Agreement, paragraphs 1 and 2 of their 2006 tax sharing agreement is struck in its entirety and amended to read as follows:

"1. The parties agree that:

a. The administration and enforcement of the transient room tax shall remain with Washington County, acting by and through its Director of Support Services;

b. The transient room tax rate imposed by the County within the City shall not exceed the amount provided in Section 3.08.080 of the County Code; and

c. The amount distributed to the City shall be calculated as provided in Section 3.08.170 B. of the County Code."

2. County shall calculate the amount, if any, due to City in accordance with Section 3.08.170 B. of the County Code and shall distribute any amount due to City within 30 days of receipt of taxes."

3. County shall calculate the amount, if any, due to City in accordance with Section 3.08.170B and shall distribute any amount due to City within 30 days of receipt of the taxes.

4. The County may collect the City transient lodging tax pursuant to this Agreement and distribute the proceeds, less county reasonable costs (a minimum of .33% of the taxes allocated), to City.

5. Disputed Collections:

a. The County shall implement, on the City's behalf, the provisions of the City Code establishing the City transient lodging tax, and shall pursue collection of all delinquent City transient lodging taxes through processes available under City Code, and may apply any funds initially collected to recover County's own demonstrable actual costs of collection, applying any remainder to delinquent City accounts. However, City shall be

responsible to defend any claim or litigation involving legal challenges to the City's transient lodging tax or any part thereof, or the use of the taxes by the City.

b. The County shall process petitions for redetermination or appeals directed at City collections. Should the City receive a petition for redetermination, the request shall be forwarded to the County for processing under the redetermination and appeals procedures of the County Code. Any appeal to the City Council shall be forwarded to the County for processing under the administrative appeal procedures of the County Code. The City will transmit any petition or notice of appeal together with the file of the appealed matter to the County Chief Financial Officer within ten business days of receipt of the petition or notice of appeal.

6. County and City, by and through their respective Finance Officers, shall cooperate in ensuring that the transient lodging taxes are effectively and efficiently enforced within City. Each party shall give the other immediate written notice of any action or suit filed or any claim made against party that may result in litigation in any way related to this Agreement.

7. This Agreement may be terminated by either Party upon 30 days' written notice. Any amounts due to City from County and/or City transient lodging taxes collected prior to the effective date of termination shall be paid within 30 days of termination.


8. Each Party shall comply with all applicable Federal, State and Local laws rules and regulations, including but not limited to, state transient lodging tax laws and administrative rules, and non-discrimination in employment because of race, color, ancestry, national origin, religion, sex, sexual orientation, marital status, age, medical condition or disability.

9. This writing is intended both as the final expression of the agreement between the Parties with respect to the included terms and as a complete and exclusive statement of the terms of the Agreement.

All the aforementioned is hereby agreed upon by the parties and executed by the duly authorized signatures below.

CITY OF TUALATIN

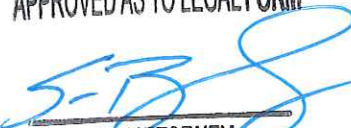
Address: 18880 SW Martinazzi Avenue
Tualatin, OR 97062


Signature

Sherilyn Lombos
Print Name

3/26/18
Date

City Manager
Title

APPROVED AS TO LEGAL FORM

CITY ATTORNEY

WASHINGTON COUNTY

Address: 254 N. First Avenue
Hillsboro, OR 97124

Signature

Date

Print Name

Title