



Public Hearing Notice and City Council Meeting, City of Mosier

Time: Jul 20, 2022 06:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89849359534?pwd=azB3dnhGRDFtQ1B4cE5PYTFmVXRDT09>

Meeting ID: 898 4935 9534 Passcode: 268310

Dial by your location: +1 669 444 9171 US, +1 669 900 6833 US (San Jose), +1 253 215 8782 US (Tacoma)

I	6:30 pm	Call to Order/Roll Call – Mayor Burns	
II		Agenda corrections or additions	
III	6:35 pm	Business from the Audience - This is for Mosier residents and anyone else to express concerns, needs, or opportunities. Please keep your comments succinct and under two minutes. You may bring in written materials for Committee and Staff to review. The Facilitator can assign the issue to a future Committee, or to an appropriate staff member. Please realize that we cannot always offer a response immediately but will give the matter due consideration. We encourage the participation of all stakeholders in our community.	5 mins
IV	6:40 pm	Approval of MTG MINS	5 mins
V		BUSINESS	
1.	6:45 pm	Jacob’s Park: (MSM presenting skate park location + public comment)	20 min
2.	7:05 pm	Open Public Hearing Surplus Property: Westmeyer/Burns	30 min
3.	7:35 PM	Transient Lodging Tax Collections/IGA with DOR: Westmeyer	10 min
4.	7:45 PM	Financial/Audit Budget/Actuals FYE 2023 July A/P:Bennett/Longinetti	10 min
5.	7:55 PM	ADJOURN	
		Next July MTG Agenda: postal service, Winet Franchise Agreement, permanent fire ban, psilocybin opt-out, public records law update, Short term rental policy, Stormwater SDC adoption, consultant contracts	



City of Mosier, City Council Meeting July 06, 2022 ZOOM

July 06, 2022

6:30

Call the MTG to Order: Council President Anderson

Agenda corrections or additions: N/A

Thank you, city staff/team, for annotating items for next mtg- this will assist the community and council in level of interest/heads up etc.

Attendance:

Bill Grater (Mosier), Philip Brady (Wasco County), Kim Kovalich (MSM), Shawn Kummer (Jacob's), Bell Design, Katie Skakel City Planner, Jayme Bennett ICM, John Grim City Engineer, Andrea Rogers, Sam Trelstad (MSM), Scott Hege (Wasco County) Mark VanderZanden,

**Council: Charlie Cannon, Witt Anderson, Acasia Berry, Ron Wright
Brenna Campbell, Peny Wallace and Mayor Burns: Absent, excused**

June 1 Motions: *add Witt Anderson attendance*

N/A

Motion: Charlie Cannon

2nd Acacia Berry

No opposition, Motion passes 6:36

June 15th

No comments

Motion: Ron Wright

2nd: Charlie Cannon

All in, motion passes 6:37

June 30th

No comments

Motion: *include resolution in mins for language of fire ban for mins (link maybe somehow)*

Motion: Ron wright

2nd Charlie Cannon

All in, motion passes 6:39

Oregon Department of Energy (ODOE) Grant Permission:



John Grim presents staff report for the energy system for the Joint Use Facility (JUF), Jill Burnette has asked for City Council approval to pursue the submittal thereof. The grant is 100% with no match Lithium-ion battery for backup power.

Cost estimate for the system for Jill for funding app and the app is due on the 8th- we are seeking your approval tonight - 600k funding

Net metered and net zero energy - clean back up power

Recommendation is council move forward.

1/4 up front then reimbursement after that, but possibility to negotiate with ODOE for cash flow purposes.

Any other questions?

Proposed Motion:

Move to approve submittal of the ODOE grant in the amount of \$598,438 for the Mosier Center backup power and power generation system:

Motion: Charlie Cannon

2nd Acasia Berry

All in favor, no opposition

Motion passes 6:47

Ron Wright: Is this designed into the building or an afterthought? Will we be adjusting the design of the building to accommodate this?

Grim: No - designed and there is a system outside of the building that is contained, this was part of the design early on.

Bike HUB Conceptual Design with Bell Design:

Mark VZ with Bell Design reviews detailed drawings (design award winners) – first public workshop for conceptual design.

Overview of the initial basic scope/drawings and intention of the facility.

Essential service components and space making for rest of general site.

Slide: No 2 shows general layout, and a few additional items that are master planned with the ODOT improvements. Those items are parking that would occur on the HWY 30 (West of the Bike HUB), some additional parking on 2nd street.

The basics are lined out, similar placement - natural carved out area with a history of a structure - that is a natural spot for the structure in addition to being the selected sight years ago.

Restroom is a priority - we want them to be easy maintenance and floor drain/pressure washer - anything we can do to keep it manageable for the future with staff, community and financially.

Granite pathways for permeable surfaces will assist with goals as well.

Acasia also asks about signage and how they all tie in with existing and or regional?



There is a grant for signs (25k) through Cycle Oregon for the HUB and the existing signage will be considered or utilized -

Street behind Moco - intent was to remove the street? (Katie)
Grim: Closure not removal

See master plan sketch for parking and road closure which was done with ODOT and council in early design as well as community. Crushed granite would create the needed connectivity.

Properties to the south still use 2nd Ave and trying to work around the existing large oak tree

Probably reduce the sidewalk to save the tree in this area.

Reminders of project cost overruns on all fronts in Mosier due to economic circumstances.

Rock Creek Park:

Shawn Kummer - Jacob's who is designing RCP restoration - that budget was reduced to around 200k with most of the money being transferred to JUF.

Most of the area we are retiring is outside of the WWTP area.

We had already done so much design work with Jacob's we felt it most efficient to stay with them for design and build -

Grim explains the approach of the project and the benefit and efficiency of the approach, and we bring in landscape contractors as SME to assist and direct. Shawn has drawings to share of the conceptual design work.

Schedule and Milestones:

Council feedback and revisions needed then Jacobs is done - concludes their effort
The City would do an RFP for design build contractor to allow for us to stay within the budget.

Plantings will have temporary irrigation for establishment the first season only typically, and we will look into local plantings etc.

Any comments or sleep on it as a council and have a week to sit with it? What do other council members think?

Acacia thinks it looks great, appreciate it is all native plants, we have Humble Roots incorporated?

Appreciate the idea of pushing hard to complete this asap -
Very comfortable to move forward and will research sole source options and staff will put together an RFP to get this work done this fall.



Everyone is really excited to see this closure.

EV Charging Station/Other:

Bids for EV station came in today and they were WAY higher than our budget - 250k overrun

Cost reduction to eliminate one charger, eliminate solar table ask PP for more money are on the list for due diligence this coming few weeks.

Pacificore: High level discussion for shortfall at the very least –

Quarterly report tomorrow (of this project) will include this info to PP and we will have a call to discuss ideas on a way forward.

Any other council members have any thoughts:

Acasia- should we put this project on the back burner? Just focus on forward motion items. Things are shifting in big way, in so many ways. Staff will consider all options with PP/cost reduction and report back.

Trying to move toward one decision mtg a month by Aug-

Announcement: The July 18th JUF committee mtg is coming up, and always a great opportunity to stay tuned.

Also, you can get the minutes or zoom recordings from City Recorder:
jayme.bennett@cityofmosier.com

MTG adjourned by regional lightning and Wi-Fi interference 8:25

SKATE PARK IN MOSIER, OREGON

MAIN STREET MOSIER: Presentation to City
Council 6/15/22



1. SKATE PARK

Purpose of presentation: To request approval of site by City Council.

- Location
- Site features
- Environmental issues
- History of the site
- Insurance best practices

Request for site approval

- Main Street Mosier needs formal approval of the site before pursuing funding and developing a conceptual design.
- Request motion to approve proposed skate park site.
- A more formal agreement will be needed later.

Proposed Location





01 21 2022



03 18 2022



03 18 2022

Phase 2 ESA

SITE-SPECIFIC ASSESSMENT REPORT

UPRR MOSIER DEPOT PROPERTY
DEQ TASK ORDER 73-18-5
ECSI NO. 6231



MAUL
FOSTER
ALONGI

Prepared for
OREGON DEPARTMENT OF ENVIRONMENTAL QUALITY
December 28, 2018
Project No. 0785.02.02

Prepared by
Maul Foster & Alongi, Inc.
2001 NW 19th Avenue, Suite 200, Portland, OR 97209

Phase 2 ESA - Conclusions

The site-specific assessment included surface and subsurface soil sampling. Groundwater was not encountered at the Site. There were no RBC exceedances detected in surface and subsurface soil on the Site that poses a risk to potential future receptors.

Although no RBC exceedances were detected in surface and subsurface soil samples that poses a risk to potential future receptors, if conditions are encountered that indicate the presence of contamination during Site development activities, further assessment should be conducted.

Cultural Resource Study

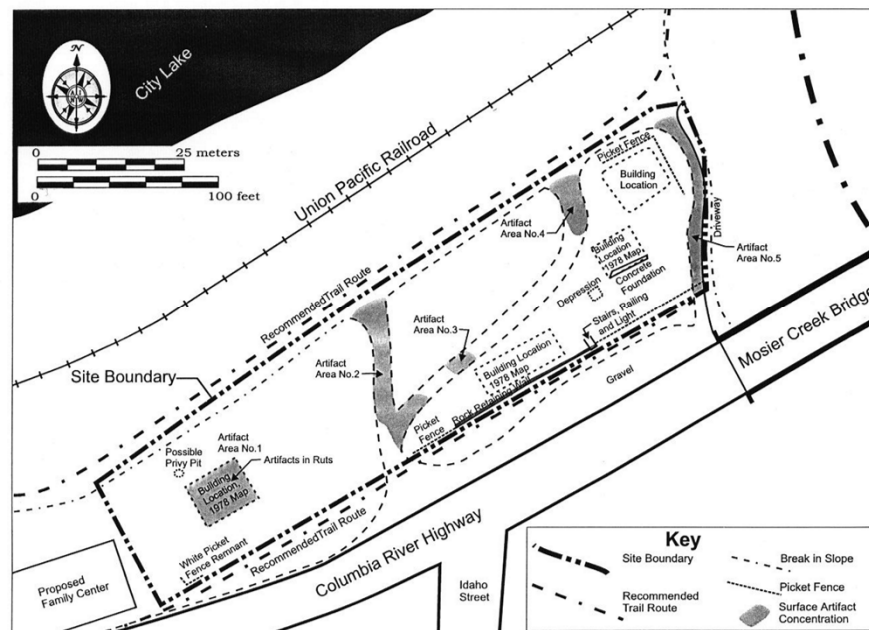


Figure 3. Enlarged map area showing boundary of the historic-period Mosier Railroad Siding archaeological site.

From the 2001 CRS

At the eastern end of the project area (northwest of the Mosier Creek highway bridge) are the remains of a foundation and wooden picket fences from structures previously located in that area. This area has been recorded as a historic-period archaeological site (temporary number 01/699-1) (see map attached to site form). Historic-period refuse was noted on the surface in this area, mainly in the gravel roads (probably driveways for the railroad compound) where there was good ground surface visibility. Five separate artifact scatters were noted in this area during the survey. All of the artifact scatters are located in areas that correspond to building locations from the former railroad compound as defined by a 1912 photograph (approximately six buildings and a white picket fence can be seen) and the 1978 USGS map (three buildings are shown). Features from the railroad compound that were visible on the surface include a portion of a concrete foundation, a square depression next to the foundation, picket fences, a possible privy pit, steps with a steel pipe handrail and overhead light, and the artifact scatters. Artifacts observed at the site include glass, metal, ceramics, and brick fragments (see attached site form).

However, if realignment of the trail is not possible, subsurface testing is recommended to determine the extent and significance of the historic-period archaeological site (temporary number 01/699-1) and methods to protect the archaeological deposits during construction. AINW therefore recommends no additional studies at this time, pending the issue of trail realignment. Should unanticipated prehistoric or historical archaeological resources be encountered during project construction, however, all ground-disturbing activity in the vicinity of the find should be halted and the SHPO should be promptly notified to assure compliance with relevant state and federal laws and regulations.



03 18 2022



03 18 20

Insurance Best Practices

- Contacted the City's CIS representative. He advised the City to follow best practices for skateparks and provided three docs:
 - Skatepark Design Practices.
 - Skatepark Use Rules.
 - Skatepark Maintenance Recommendations.
 - City is protected by the recreational immunity law for a skatepark.
-

City Council Motion

“I move to approve the proposed skatepark location, as presented tonight, subject to City Council approval of the conceptual site plan to be developed by MSM.”

Alternative: Request additional information for presentation at a future meeting.

Staff Report

Meeting Date: 7/20/22

Staff: Laura Westmeyer, City Attorney

Agenda Title: Public Hearing on Proposed Sale of Real Property on Fifth Avenue

Fiscal Impact: Selling the property would result in revenue to the City. Holding the property may result in continued expenditures, such as costs for maintenance, insurance, and upkeep.

Staff Recommendation: Hold a public hearing on the proposed sale of real property on Fifth Avenue

Summary

The City Council requested that staff schedule a public hearing on the proposed sale of real property on Fifth Avenue. This staff report is intended to describe the process required for the Council to consider the sale of City-owned property.

Background

The City owns a parcel of real property that is located on Fifth Avenue. The property is an undeveloped parcel of approximately 0.82 acres. It was originally acquired by the City for use as the site of the former water reservoir No. 1, a nearly 100-year old concrete tank that was decommissioned in 2014. The City Council has discussed various options for what to do with the property, reviewed a competitive market analysis estimating the value of the property, and has determined that it is necessary and convenient to sell the property at this time.

When a city council considers it necessary or convenient to sell a city-owned property, it must provide public notice, hold a public hearing, take public comment, and formally declare the necessity or convenience of the sale.

Notice of this hearing was properly published in the Columbia Gorge News and on the City's website. The following are proposed findings for the Council's determination that it is necessary and convenient to sell the property at this time:

1. The property was originally acquired and used as a water reservoir site. The reservoir was decommissioned in 2014, and the City no longer has a need for the property.
2. The City is in current need of additional revenue for various projects that are over budget, including the USDA Water Project and Mosier Center.
3. The City has included revenue from the sale of this property in its adopted budget for FY 2022-23.
4. The real estate market in Mosier is currently a seller's-market, and it is convenient to sell the property at this time, while the value of the property is higher than it might be at other times.
5. The Council has considered various other uses for the property, and has determined that selling the property would provide the greatest public benefit.

Pursuant to ORS 221.725(4), the following information must be disclosed at the hearing: the nature of the proposed sale; the general terms of the proposed sale; and the appraised value or other evidence of market value of the property. The nature and general terms for the sale are proposed to be a standard cash for land transaction, whereby the City would sell the land in fee simple title to the purchaser(s), for the land's fair market value. If it is feasible to partition the property into multiple lots, and the sale of multiple lots would result in more revenue to the City than selling the property as a single lot, the City would first partition the property, prior to the sale. For this reason, the Council has directed the City Engineer to seek a consultant to evaluate the feasibility of partitioning the property into two or three lots. Evidence of the property's fair market value was previously provided to the Council on June 1, 2022, and a competitive market analysis is attached to this staff report.

At the hearing, any resident of the City who wishes to provide oral or written testimony may comment on the proposed sale. After the Chair closes the public hearing, if the Council wishes to move forward with the sale, it may make a formal determination of necessity or convenience; direct staff to contract for a partition of the property (if feasible); authorize the sale of the property; and authorize the City to enter into a contract with a broker for the sale.

Recommendation

Staff recommends the Council hold a public hearing, take public testimony, and consider making a determination of the necessity or convenience of the proposed property sale.

Alternatives to Recommendation

The Council may choose to adopt other findings of necessity or convenience; or may choose to take no action.

Proposed Motions

Motion #1: *"I move to declare it necessary and convenient to sell the City's property on Fifth Avenue, for the reasons presented tonight, and authorize the partition (if feasible), and sale of the property as one or more lots."*

Motion #2: *"I move to authorize Jayme Bennett to negotiate and enter into a contract with a real estate broker, to facilitate the sale of the City's property on Fifth Avenue, and to enter into a contract with a consultant for the partition of the property prior to the sale."*

Attachments

1. Competitive Market Analysis, previously presented to City Council on June 1, 2022.

TRANSIENT LODGING TAX COLLECTION INTERGOVERNMENTAL AGREEMENT

This Transient Lodging Tax Agreement (“Agreement”) is entered into between the State of Oregon, acting by and through its Department of Revenue (the “Department”) and the (“City”), under the authority of ORS 305.620.

In consideration of the conditions and promises hereinafter contained, it is mutually agreed by the parties that the Department shall supervise and administer, according to the terms and conditions set forth in this Agreement, the Local Tax on transient lodging by transient lodging providers authorized under ORS 320.365.

(1) Definitions. As used in this Agreement the following terms have the meanings ascribed to them:

(a) “Confidential Information” means the information on Local Tax returns administered pursuant to ORS 305.620, any information in the reports required under Sections 8 and 9 of this Agreement from which information about a particular Local Taxpayer is discernable from the report due to a small number of Local Taxpayers in City or similar factors, and any other information exchanged between the Department and City related to this Agreement, which is confidential under ORS 314.835.

(b) “Fees” means collectively the Administrative Services Fee, Business Fee and any additional fees described in Section 5 of this Agreement.

(c) “Local Government” means a city or county that has entered into a form of this agreement with the Department under the authority of ORS 305.620 for the Department to collect Local Taxes authorized under ORS 320.365.

(d) “Local Tax” or “Local Taxes” means the Local Transient Lodging Tax imposed by City, together with any additional interest or penalties provided for by state statute or the Department’s rules; it does not include any additional penalties or fees that City may assess against its Local Taxpayers.

(e) “Local Taxpayer” means a Transient Lodging Provider, or a Transient Lodging Intermediary, with a lodging facility located in the taxing jurisdiction of City.

(f) “Ordinance” means the ordinance imposing a Local Tax adopted by the governing body of the City that is attached hereto as **Exhibit B** and by this reference incorporated herein.

(g) “Taxpayer” means a Transient Lodging Provider or Transient Lodging Intermediary with a lodging facility located in a taxing jurisdiction which has opted to have the Department of Revenue administer their local transient lodging tax program throughout Oregon.

(h) “Transient Lodging” has the meaning given in ORS 320.300(11)

(i) “Transient Lodging Intermediary” has the meaning given in ORS 320.300(12)

(j) “Transient Lodging Provider” has the meaning given in ORS 320.300(13).

(2) General Administration. The Department shall be responsible for all aspects of Local Tax administration, including, but not limited to, adopting administrative rules; auditing returns; assessing deficiencies and collecting the Local Tax and penalties and interest under applicable statutes, including but not limited to ORS 305.265, ORS 305.220, and ORS 314.400; making refunds; holding conferences with Local Taxpayers; handling appeals to the Oregon Tax Court; issuing warrants for the collection of unpaid taxes; determining the minimum amount of Local Tax economically collectible; and taking any other action necessary to administer and collect the Local Taxes. The Department has adopted rules related to the taxation of Transient Lodging under ORS chapter 320. City understands and agrees that such rules will be applied in administering the Local Tax.

(3) Level of Service. In performing its duties, the Department may in its sole discretion determine what action shall be taken to enforce provisions of the law and to collect the Local Tax. In exercising its discretion, the Department shall provide a level of services that are comparable to the level of services it provides in the administration of the State of Oregon transient lodging tax laws and the collection of such taxes owed to the State of Oregon. If the Department deems it necessary to vary substantially from this standard, the Department shall first notify City of the need and obtain City's consent. The Department shall provide all forms necessary for implementation of the Local Tax, including forms for transient lodging tax returns, exemptions and refunds.

(4) Transfer of Taxes to City. Beginning at the end of the first full quarter after execution of this Agreement, the Department shall remit to City the amount of Local Taxes collected in the preceding quarter less amounts withheld to pay the Department's Fees and other costs as described in this Agreement within 60 days of the return due date for the quarter. The Department shall notify City if, because of inability to move funds electronically or otherwise through the banking system, a force majeure event described in Section 26 of this Agreement or other exigent circumstance, the Department is unable to transfer the Local Tax collected to City as provided in this Section. In that event, the Department shall provide an estimate, if possible, of when it expects to be able to transfer the Local Taxes collected to City. The Department may enter into an agreement with another state government agency to fulfill the requirements of this Section 4, provided that said government agency can comply with the requirements of this section.

(5) Fees. In order to recover its costs to collect and transfer the Local Tax as provided in this Agreement the Department shall be paid the following three fees:

(a) "Administrative Services Fee": Pays for the establishment and maintenance of financial systems needed to administer and distribute Local Taxes. The fee shall be calculated annually as a percentage of the equivalent of 60 hours of work conducted for the Department of Revenue by the Department of Administrative Services, divided among the Local Governments in proportion to the number of Taxpayers in each Local Government. This fee shall be charged

only if the Department of Administrative Services provides transfer services as described in section (4).

(b) “Business Fee”: Pays for the Local Tax administration activities set forth in this Agreement. The fee shall be calculated as a percentage of the Department’s Business Division annual expenses for the administration of all lodging taxes, with the total fee increasing in direct proportion to the number of Local Taxpayers. The total amount per Local Taxpayer billed to City under the Business Fee shall not exceed 0.035 percent of the Department’s Business Division expenses for the administration of all lodging taxes;

FOR EXAMPLE, in a hypothetical with the following assumptions:

1,000 Taxpayers

50 Local Taxpayers in the City of Mainville

2 Local Taxpayers in the City of Middletown

Business Division’s Lodging Tax Expenses: \$500,000 per year

Hourly DAS rate: \$99/hour

The fees would be calculated as follows:

Administrative Services Fee = $(\$99/\text{hour} * 60 \text{ hours}) / 1,000 \text{ Taxpayers} = \5.94
per Local Taxpayer per year

Business Fee = $\$500,000 \text{ in lodging tax expenses per year} * 0.035\% = \175 per
Local Taxpayer per year

City of Mainville: $(\$5.94 \text{ Administrative Services Fee} + \$175 \text{ Business Fee}) * 50$
Local Taxpayers = \$9,047.00 in fees

City of Middletown: $(\$5.76 \text{ Administrative Services Fee} + \$175 \text{ Business Fee}) * 2$
Local Taxpayers = \$361.52 in fees

(c) In addition to the Fees described above, the Department may withhold or otherwise recover from City the Department’s costs for additional services not described in this Agreement related to the Local Tax; such additional costs may include, without limitation, requests for audits from City that exceed the scope of the Department’s normal audit procedures, requests for research or advice from the Department or the Oregon Department of Justice attorneys, or specially appointed counsel, regarding the Local Tax.

(d) If the Department determines that its costs cannot be covered by the maximum fees outlined in this Section 5, the Department will notify City of the amount by which the Department has determined the Fees must increase. If the Department and City do not agree upon a Fee increase and related amendment to this Agreement, then this Agreement may be terminated by either party in accordance with Section 16 of this Agreement.

(e) The Department may recover its costs to administer the Local Tax, per ORS 305.620(5). The above formula is intended to produce the Department's best estimate of its costs to administer the Local Tax.

(6) Withholding for Fees and Rebate. The Department may withhold from the Local Taxes collected and each transfer to City an amount equal to four percent (4%) of the Local Taxes collected. In the first quarter of each calendar year, the Department will reconcile the amounts withheld in the previous year with the total Fees assessed and provide a reconciliation in the Department's annual report described in Section 9 of this Agreement. If the amount withheld in a calendar year exceeds the amount of the Department's Fees, the Department will rebate the balance of the Local Taxes withheld to City by the end of the first quarter following the year of withholding. If the amount withheld does not cover the Department's Fees for the preceding year, the amount of the shortfall will be withheld from subsequent transfers of Local Taxes collected until the Department's Fees are fully paid, or in its discretion the Department may invoice City for the unpaid amount of the Department's Fees.

(7) Recovery of Overpayments. If the amount of Local Taxes paid to City under this Agreement exceeds the amount to which City is entitled, the Department may, after notifying City in writing, withhold from later payments due City under this Agreement such amounts, over such periods of time, as are necessary to recover the amount of the overpayment.

(8) Department Quarterly Reports. Beginning with the first full calendar quarter after the execution of this Agreement and continuing each calendar quarter thereafter, within sixty (60) days after the due date for quarterly Local Tax returns, the Department shall provide City with a report indicating the amount of Local Taxes collected, the Department's Fees incurred, the amount withheld under Section 6 of this Agreement and the cumulative amount of delinquent Local Taxes for each lodging provider in City's jurisdiction. The information in this report must be treated as potentially revealing Confidential Information and shall be protected as described in Section 15. City shall adopt procedures to prevent Confidential Information from being disclosed, except as consistent with this Agreement. The Department and City may disclose any non-confidential information from a report when required to do so by law, including the Oregon Public Records Law, ORS 192.311 to 192.478.

(9) Department Annual Reports. In the first calendar quarter of each year, the Department shall provide a written annual report of the preceding calendar year to City showing the total amount of Local Taxes collected, refunds paid, the expenses of administering and collecting the Local Tax, and other pertinent information. The report shall show the total amount withheld by the Department under Section 6 of this Agreement and shall show the Department's Fees, charged by category. In the report, the Department shall also make recommendations concerning changes in Local Tax Ordinances, procedures, policies, Local Tax administration and related matters, as the Department deems necessary and appropriate. The information in this report must be treated as potentially Confidential Information and shall be protected as described in Section 15. City shall adopt procedures to prevent Confidential Information from being disclosed, except as consistent with this Agreement. The Department and City may disclose any

non-confidential information in the report when required to do so by law, including the Oregon Public Records Law, ORS 192.311 to 192.478.

(10) City Reports. Within sixty (60) days of the effective date of this Agreement, City shall provide the Department with a list of zip code areas that are within its jurisdiction for purposes of imposing the Local Tax. City shall review all reports and reconciliations provided to it by the Department and shall promptly notify the Department of any perceived errors or omissions in such reports.

(11) Records Maintenance and Access. Each party shall maintain its records relevant to this Agreement, the Local Taxes and Local Taxpayers for the period of time specified and in the manner required under the document retention and archiving requirements applicable to it that are established under ORS 192.005 to 192.170. Upon written request, each party may examine the records of the other party at a time and location that is convenient and without extra cost to the holder to the records; provided, however, any requests for records made in connection with litigation or other efforts to collect the Local Tax shall be immediately provided in the time and manner requested.

(12) Ordinance and Notification of Changes. Contemporaneous with the execution of this Agreement, City shall provide a copy of the Ordinance to Department for incorporation into this Agreement as Exhibit B. In order to insure consistency in administration of the Local Tax, each party shall notify the other of any change in applicable law, including changes to the Ordinance and any state or local regulations or rulings interpreting the Local Tax or the Ordinance, any changes in rates or changes in the City's boundary at least ninety (90) days prior to the effective change, unless it is not legally possible to provide ninety (90) days' notice or both parties mutually agree to effect such changes in less than ninety (90) days. Each party shall notify the other of any change in administration of the Local Tax under this Agreement. The parties shall cooperate in amending the Ordinance or in seeking any amendments to ORS 320.365 or ORS 305.620 they deem necessary.

(13) Information. The parties will cooperate in the exchange of information and making public announcements to facilitate effective administration of the Local Tax and maintain consistency in public announcements and information. Policy announcements, announcement of changes to the Ordinance, and all public relations related to the Local Tax will be handled by City. The Department shall promptly notify City of any issue arising in the administration of the Local Tax that would require any legislative change or affect City's policy, including any policy that relates to the amount of Local Tax collected. Nothing in this section shall prohibit the Department from conducting its own outreach activities to increase awareness and knowledge of Local Tax obligations.

(14) Limits and Conditions. To the extent limited by applicable provisions of Article XI of the Oregon Constitution or other governing law, and within the limits of the Oregon Tort Claims Act applicable respectively to the Department and City, each party shall indemnify the other for damage to life or property arising from their respective duties and obligations under this

Agreement, provided neither party shall be required to indemnify the other for any such liability arising out of a party's own negligent or wrongful acts.

(15) Confidentiality.

(a) Confidential Information may be disclosed to City by the Department, at the discretion of the Department, only for purposes of carrying out the administration of the Local Tax . Requests for Confidential Information may be made by City by giving not less than ten (10) days' notice to the Department, stating the information desired, the purposes of the request, and the use to be made of such information. If the compilation of the requested information is not reasonably feasible, the Department shall so advise City and may decline to provide the requested information.

(b) ORS 314.840(3) requires that employees and representatives of City who receive Confidential Information must be advised in writing of the provisions of ORS 314.835 and 314.991(3), relating to the penalties for unlawful disclosure. Prior to being given access to Confidential Information, all City employees involved in the performance of this Agreement must review the DOR Secrecy Clause and sign the DOR Secrecy Laws Certificate (substantially in the form of Exhibit A, attached hereto and by this reference incorporated herein) certifying the employee understands the confidentiality laws and the penalties for violating them. Annually thereafter, (on or before a date specified by the Department), or upon request by the Department, such City employees must review and sign the latest versions of the Secrecy Clause and the Secrecy Laws Certificate. All signed Secrecy Laws Certificates must be immediately emailed to the designated Department Authorized Representative (indicated below). When the employee terminates employment with City, City will forward the certificate to the Department's Authorized Representative indicating the employee is no longer employed by City. A listing of every person employed by City that is authorized to request and receive Confidential Information identified in this Agreement must be sent by City to the following designated representative:

Andrew Trolan

Title: Transient Lodging Tax Program Manager

Contact Email: Andrew.Trolan@Oregon.Gov

(c) Upon request and pursuant to the instructions of the Department, City shall return or destroy all copies of Confidential Information provided by the Department to City, and City shall certify in writing the return or destruction of all such Confidential Information.

(d) The administrative rules implementing ORS 314.835 and ORS 314.840 as amended from time to time during the term of this Agreement, shall apply to Confidential Information under this Agreement.

(e) City shall comply with the requirements of ORS 646A.600 to 646A.628 in the event of a breach of security or disclosure of confidential information.

(16) Term. The term of this Agreement shall be from the date it is executed by all parties and until it is terminated by operation of law or by either party, at its discretion upon at

least ninety (90) days prior written notice. Prior to the termination date specified in written notice provided under this section or Section 17 below, City and the Department will continue to perform their respective duties and obligations of under this Agreement. After the termination date, the Department will cease all collection and other activities under this Agreement, unless prior to the termination date the Department and City agree in writing that the Department may continue actions that are pending before the Oregon Tax Court or the Oregon Supreme Court, or are being collected after judgment or stipulation. In addition, after the termination date the Department will continue to remit to City any Local Taxes received by the Department, after deduction of the Department's actual costs, until all matters pending on the date of termination have been resolved or collected. The Department shall administer the Local Tax for City beginning with the calendar quarter commencing after this Agreement is executed, However, if this Agreement is fully executed on or before the 15th day of the calendar quarter, the Department shall begin administering the Local Tax for the quarter in which this Agreement is executed.

(17) Default and Remedies. A party shall be in default under this Agreement if it fails to perform any of its duties and obligations under this Agreement, and fails to cure such nonperformance within ninety (90) days after the other party provides written notice specifying the nature of the nonperformance. If the nonperforming party does not cure its nonperformance, or provide a satisfactory explanation to the other party of its performance under this Agreement, the other party may terminate this Agreement immediately or at a later date specified in written notice provided to the nonperforming party. In addition to termination of this Agreement, in the event of default by a nonperforming party, the other party may pursue any remedies available in law or equity, including an action for specific performance.

(18) Notices. All notices, documents, and information shall be sent as follows:

City Manager, City of Mosier
P.O. Box 456 / 208 Washington Street
Mosier, OR 97040

Oregon Department of Revenue
Transient Lodging Tax
Salem, OR 97309

(19) Amendments. The provisions of this Agreement shall not be waived, altered, modified, supplemented, or amended, in any manner whatsoever, except by written instrument signed by both parties.

(20) Successors and Assigns. This Agreement shall be binding and inure to the benefit of the parties, their assigns, and successors.

(21) Severability. If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

(22) Representations. Each party represents to the other that the making and performance of this Agreement: (a) have been duly authorized by its governing body or official, (b) does not and will not violate any provision of any applicable law, rule, regulation, or order of any court, regulatory commission, board or other administrative agency or any provision of any

applicable local charter or other organizational document, and (c) do not and will not result in the breach of, or constitute a default or require any consent under any other agreement or instrument to which the party is bound.

(23) Governing Law, Consent to Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively “Claim”) between the Department and City regarding the enforcement or interpretation of this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon. The parties understand and agree that any action brought to determine the amount of Local Tax owed by a Local Taxpayer, whether brought solely by the Department or in conjunction with City shall be brought solely in the Oregon Tax Court.

(24) Nonappropriation. The obligation of each party to perform its duties under this Agreement is conditioned upon the party receiving funding, appropriations, limitation, allotment, or other expenditure authority sufficient to allow the party, in the exercise of its reasonable administrative discretion, to meet its obligations under this Agreement. Nothing in this Agreement may be construed as permitting any violation of Article XI, sections 7 or 10 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of each party.

(25) Survival. All rights and obligations of the parties under this Agreement will cease upon termination of the Agreement, other than the rights and obligations arising under Sections 14, 16 and 17, and those rights and obligations that by their express terms survive termination of this Agreement; provided, however, that termination of this Agreement will not prejudice any rights or obligations accruing to a party prior to termination.

(26) Force Majeure. Neither party is responsible for any failure to perform or any delay in performance of an obligation under this Agreement caused by fire, civil unrest, labor unrest, natural causes, or war, which is beyond that party’s reasonable control. Each party shall, however, make all reasonable efforts to remove or eliminate such cause of failure to perform or delay in performance and shall, upon the cessation of the cause, diligently pursue performance of its obligation under this Agreement.

(27) Counterparts. This Agreement may be executed in counterparts, all of which when taken together shall constitute one agreement, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed constitutes an original.

(28) Merger. This Agreement and any exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements or presentations, oral or written, not specified herein regarding this Agreement.

Each party represents that this Agreement, when fully executed and delivered will constitute a legal, valid and binding obligation of the party in accordance with its terms, and that the person signing below is the authorized representative of the party with full power and authority to bind his/her principal to this Agreement.

Oregon Department of Revenue

Name/Title:

Signature:

Date signed:

City:

Name/Title:

Signature:

Date signed:

EXHIBIT A

DOR

SECURITY CLAUSE

and

SECURITY LAWS CERTIFICATE

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SECURITY CLAUSE

Taxpayer information is confidential and protected by Oregon law. Only authorized persons may have access to taxpayer information, or to secure buildings where taxpayer information is handled. Oregon law requires that you sign a Secrecy Certificate before being allowed access to this confidential information or secure areas. By signing the certificate, you certify that you understand the confidentiality laws and the penalties for violating them.

This applies to everyone with access to taxpayer information, including:

- Department of Revenue employees
- Employees of other government agencies
- Vendors and contractors
- Business partners

Penalties for unauthorized disclosure of state tax information

- **Income tax***—Class C felony; up to \$125,000 fine; up to five years imprisonment; dismissal from state employment; no public office for five years. [ORS 314.991(2)]
- **Inheritance tax**—Class C felony; up to \$125,000 fine; up to five years imprisonment; dismissal from state employment; no public office for five years. [ORS 118.990(3)]
- **Industrial property tax**—Up to \$10,000 fine; up to one year imprisonment. [ORS 308.990(5)]
- **Timber tax**—Up to \$5,000 fine; dismissal from state employment. (ORS 321.686)
- **Employment Department**—May result in dismissal from state employment, or other discipline. [ORS 657.665(6)]

* *These provisions also apply to transient lodging tax (ORS 320.330), cigarette tax (ORS 323.403), tobacco products tax (ORS 323.595), emergency communications tax (ORS 403.230), oil and gas production tax (ORS 324.170), hazardous substances tax (ORS 453.410), and petroleum products tax (ORS 465.124).*

Penalties for unauthorized disclosure of federal tax information

- **IRC Sect. 7213**—Felony; up to \$5,000 fine; imprisonment of up to five years; cost of prosecution, damages**.
- **IRC Sect. 7213A**—Up to \$1,000 fine; imprisonment of up to one year; cost of prosecution, damages**.

** *Damages may include \$1,000 per act, actual damages, punitive damages, cost of legal action, attorney fees. See Section 7431.*

Instructions

Please read the following laws. They explain the types of information that are confidential. If you have questions during your employment or performance of duties, ask your supervisor or a Disclosure officer before accessing or disclosing information.

After reading this information, fill out the last page and return it to the Department of Revenue. Keep the other pages for your records.

Oregon Income Tax Laws

ORS 314.835

(1) Except as otherwise specifically provided in rules adopted under ORS 305.193 or in other law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return required in the administration of ORS 310.630 to 310.706, required in the administration of any local tax pursuant to ORS 305.620, or required under a law imposing a tax upon or measured by net income. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 314.840 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 314.840 (2) or any other provision of state law to divulge or make known the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for income tax is to be adjudicated by the court from which such process issues.

(2) As used in this section:

(a) "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

(b) "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number, employer identification number or other taxpayer identification number and the amount of refund claimed by or granted to a taxpayer.

ORS 314.991

(2) Violation of ORS 314.835 is a Class C felony. If the offender is an officer or employee of the state the offender shall be dismissed from office and shall be incapable of holding any public office in this state for a period of five years thereafter.

Applicability to other tax programs

The above provisions of ORS 314, concerning the confidentiality of returns and penalties, also apply to:

• Transient lodging tax	ORS 320.330
• Cigarette tax	ORS 323.403
• Tobacco products tax	ORS 323.595
• Emergency communications tax	ORS 403.230
• Oil and gas production tax	ORS 324.170
• Hazardous substances tax	ORS 453.410
• Petroleum products tax	ORS 465.124

Oregon Inheritance Tax Laws

ORS 118.525

(1) It shall be unlawful for the Department of Revenue or any of its officers or employees to divulge or make known in any manner any particulars disclosed in any return or supporting data required under this chapter. Except for executors or beneficiaries and their authorized representatives, it shall be unlawful for any person or entity who has acquired information pursuant to subsections (3) and (4) of this section to divulge or make known such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department, or its officers or employees, or persons described in subsections (3) and (4) of this section, to divulge or make known any particulars disclosed in any such return or supporting data except where the liability for inheritance taxes is to be adjudicated by the Oregon Tax Court. Nothing in this section shall prohibit the publication of statistics so classified as to prevent the identification of particulars in any return or supporting data covered by this section.

(2) As used in this section:

(a) "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or former officer, employee or person, or an authorized representative of such former officer, employee or person.

(b) "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number and the amount of refund claimed by or granted to a taxpayer.

ORS 118.990

(3) Violation of ORS 118.525 is a Class C felony. If the offender is an officer or employee of the state the offender shall be dismissed from office and shall be incapable of holding any public office in this state for a period of five years thereafter.

Oregon Property Tax Laws

ORS 308.290

(11)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are confidential records of the Department of Revenue or the county assessor's office in which the returns are filed or of the office to which the returns are forwarded under paragraph (b) of this subsection.

ORS 308.413

(1) Any information furnished to the county assessor or to the Department of Revenue under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confidential records of the office in which the information is kept, except as follows:

(a) All information furnished to the county assessor shall be available to the department and all information furnished to the department shall be available to the county assessor.

(b) All information furnished to the county assessor or department shall be available to any reviewing authority in any subsequent appeal.

(c) The department may publish statistics based on the information furnished if the statistics are so classified as to prevent the identification of the particular industrial plant.

(2) The Department of Revenue shall make rules governing the confidentiality of information under this section.

(3) Each officer or employee of the Department of Revenue or the office of the county assessor to whom disclosure or access of the information made confidential under subsection (1) of this section is given, prior to beginning employment or the performance of duties involving such disclosure, shall be advised in writing of the provisions of this section and ORS 308.990 (5) relating to penalties for the violation of this section, and shall as a condition of employment or performance of duties execute a certificate for the department or the assessor in a form prescribed by the department, stating in substance that the person has read this section and ORS 308.990 (5), that these sections have been explained to the person and that the person is aware of the penalties for violation of this section.

ORS 308.990

(5) Subject to ORS 153.022, any willful violation of ORS 308.413 or of any rules adopted under ORS 308.413 is punishable, upon conviction, by a fine not exceeding \$10,000, or by imprisonment in the county jail for not more than one year, or by both.

Forestland Tax Laws

ORS 321.682

(1) Except as otherwise specifically provided by law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of the tax or any particulars set forth or disclosed in any report or return required to be filed under ORS 321.045 or 321.741 or any appraisal data collected to make determinations of specially assessed value of forestland pursuant to ORS 321.201 to 321.222. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 321.684 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena

or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 321.684 (2) or any other provision of state law, to divulge or make known the amount of tax or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for timber tax is to be adjudicated by the court from which such process issues.

(2) As used in this section, "officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

ORS 321.686

Violation of ORS 321.682 is subject to a fine not exceeding \$5,000 or, if committed by an officer or employee of the state, dismissal or removal from office or employment, or both fine and dismissal or removal from office or employment.

Oregon Employment Department Laws

ORS 657.665

(4)The Employment Department may: ... (i) Disclose information to the Department of Revenue for the purpose of performing its duties under ORS 293.250 or under the revenue and tax laws of this state. The information disclosed may include the names and addresses of employers and employees and payroll data of employers and employees. The information disclosed is confidential and may not be disclosed by the Department of Revenue in any manner that would identify an employing unit or employee except to the extent necessary to carry out the department's duties under ORS 293.250 or in auditing or reviewing any report or return required or permitted to be filed under the revenue and tax laws administered by the department. The Department of Revenue may not disclose any information received to any private collection agency or for any other purpose. If the information disclosed under this paragraph is not prepared for the use of the Employment Department, the costs of disclosing the information shall be paid by the Department of Revenue.

(6) Any person or any officer or employee of an entity to whom information is disclosed by the Employment Department under this section who divulges or uses the information for any purpose other than that specified in the provision of law or agreement authorizing the use or disclosure may be disqualified from performing any service under contract or disqualified from holding any appointment or employment with the state agency that engaged or employed that person, officer or employee. The Employment Department may immediately cancel or modify any information sharing agreement with an entity when a person or an officer or employee of that entity discloses confidential information, other than as specified in law or agreement.



SECRECY LAWS CERTIFICATE

Required by ORS 314.840(3), ORS 118.525(6),
ORS 308.413(3), ORS 321.684

I have read the laws prohibiting disclosure of confidential information for the tax programs below.
The laws have been explained to me.
I have been furnished with a copy of the laws.
I understand Oregon's disclosure laws and the penalties for violating them.

Income tax	ORS 314.835; ORS 314.991(2)
Inheritance tax	ORS 118.525(1); ORS 118.990(3)
Industrial property tax	ORS 308.290(11); ORS 308.413; ORS 308.990(5)
Forestland tax	ORS 321.682; ORS 321.686
Employment Department tax	ORS 657.665(4)(i) and (6)
Transient lodging tax	ORS 320.330
Cigarette tax	ORS 323.403
Tobacco products tax	ORS 323.595
Emergency communications tax	ORS 403.230
Oil and gas production tax	ORS 324.170
Hazardous substances tax	ORS 453.410
Petroleum products tax	ORS 465.124
Federal tax laws	IRC Sections 7213, 7213A, 7431

VENDORS, CONTRACTORS, BUSINESS PARTNERS

PRINT your full name	Business telephone number
Print full name of business or organization for which you are acting in an official capacity	
Address of business or organization	SSN (Collection agency employees only)
What is the nature of your business?	Duration of contract or visit
Revenue contact	Area where you'll be working
Signature X	Date

REVENUE EMPLOYEES

PRINT your full name	Date
Signature X	

AGENCY USE

In Compliance
 Not in Compliance