CITY OF DALLAS
OREGON

Opening a Short Term Rental in Dallas
A Brief Guide

Permit Application

You must obtain a Conditional Use Permit (CUP), and your proposed rental must meet the following requirements:
- Two off-street parking spaces
  - Parking must be on the same lot
- Maximum Occupancy is one person per 200 sq. ft., or 16 people.
- Rental must receive regular trash service and provide necessary waste bins
- Operator must have a local representative (someone within the Urban Growth Boundary) who can respond to any questions or concerns regarding the rental
- All other requirements for single family homes also apply to this rental use
- This permit <u>does not</u> need to be renewed regularly

Application Approval

Once application is submitted, and payment is made, the application will be reviewed by the Planning Commission.
- If approved, proceed to step 3
- If denied, applicant is entitled to an appeal, or applicant can resubmit a new application that addresses concerns brought up by the commission.

Lodging Taxes

Once the Conditional Use Permit is approved, the owner must register the property with the City of Dallas finance department and pay applicable Transient Lodging Taxes (9% of the total price of renting the unit).

Prepare to List your Unit

If all the above requirements are met and all necessary approvals are obtained, you are now able to begin marketing your unit for rent!

── Other Important Information ──

- Processing a Conditional Use Permit (CUP) can take up to 6 weeks from the date of submittal and payment
- If a CUP is denied, there is a fee associated with filing an appeal
- A conditional use permit can be revoked at any time if the conditions of the permit are not met by the property owner
- Fees for permits can change each fiscal year. The most up-to-date fees can be found on the application form at the time of submittal

Additional Questions? Email: <u>planning@dallasor.gov</u>

Conditional Use Permit Application
Dallas Planning Department
Development Code Type III Review

Official Use Only:

File No.:_____

Date:_____

Fee: __$ 1,250__ ☐PAID

There are certain uses, which, due to the nature of their impacts on surrounding land uses and public facilities, require a case-by-case review and analysis. These are identified as "Conditional Uses." The purpose of a conditional use permit is to provide standards and procedures under which a conditional use may be permitted, enlarged or altered if the site is appropriate and if other appropriate conditions of approval can be met. An application for a new conditional use permit is processed as a Type III procedure (DDC 4.1.010). Modifications to approved or existing conditional uses shall be processed in accordance with DDC Chapter 4.6 – Modifications. A pre-application conference is required before a conditional use permit application is submitted.

Please return a completed application form with attachments, and the required fee to the Dallas Planning Department, Dallas City Hall, Second Floor, 187 SE Court Street, Dallas, Oregon 97338.

Section 1 – Applicant Information

Name(s): _____

Mailing Address: _____

Email: _____ Phone Number: _____ Cell Number: _____

Section 2 – Property Owner Information (If not applicant)

Property Owner(s): _____

Mailing Address: _____

Email: _____ Phone Number: _____ Cell Number: _____

Section 3 – Project Description

Please describe your project: _____

_____

Site Address: _____Total Land Area: _____

Assessor Map/Taxlot No. _____ Zoning: _____

Present Use of Property: _____

Section 4 – Application Submittal Information

Please submit one electronic copy (PDF format preferred) and one paper copy of the information listed below:

- ☐ Completed application form;
- ☐ Required fee;
- ☐ Written narrative that addresses the relevant criteria found in DDC Section 4.4.040 (see also Section 6, page 3);
- ☐ Existing site conditions map;
- ☐ Preliminary grading plan;
- ☐ A copy of all existing and proposed restrictions or covenants;
- ☐ Drawings of all proposed signs;

- ☐ **Site plan** with the following information:
  - ☐ The proposed development site, including boundaries, dimensions, and gross area;
  - ☐ Features identified on the existing site conditions map that are proposed to remain on the site;
  - ☐ Features identified on the existing site map, if any, which are proposed to be removed or modified by the development;
  - ☐ The location and dimensions of all proposed public and private streets, drives, rights-of-way, and easements;
  - ☐ The location and dimensions of all existing and proposed structures, utilities, pavement and other improvements on the site. Setback dimensions for all existing and proposed buildings shall be provided on the site plan;
  - ☐ The location and dimensions of entrances and exits to the site for vehicular, pedestrian, and bicycle access;
  - ☐ The location and dimensions of all parking and vehicle circulation areas (show striping for parking stalls and wheel stops);
  - ☐ Pedestrian and bicycle circulation areas, including sidewalks, internal pathways, pathway connections to adjacent properties, and any bicycle lanes or trails;
  - ☐ Loading and service areas for waste disposal, loading and delivery;
  - ☐ Outdoor recreation spaces, common areas, plazas, outdoor seating, street furniture, and similar improvements;
  - ☐ Location, type, and height of outdoor lighting;
  - ☐ Location of mail boxes, if known;
  - ☐ Name and address of project designer, if applicable;
  - ☐ Locations of bus stops and other public or private transportation facilities;
- ☐ **Architectural drawings** of all structures showing one or all of the following shall be required for new commercial, commercial/residential, industrial and multifamily buildings, and major remodels of the same:
  - ☐ Building elevations (as determined by the City Planning Official) with building height and width dimensions;
  - ☐ Building materials, colors and type;
  - ☐ The name of the architect or designer;
- ☐ **Landscape plan** showing the following:
  - ☐ The location and height of existing and proposed fences, buffering or screening materials;
  - ☐ The location of existing and proposed terraces, retaining walls, decks, patios, shelters, and play areas;
  - ☐ The location, size, and species of the existing and proposed plant materials (at time of planting);
  - ☐ Existing and proposed building and pavement outlines;
  - ☐ Specifications for soil at time of planting, irrigation if plantings are not drought-tolerant (may be automatic or other approved method of irrigation) and anticipated planting schedule;
  - ☐ Other information as deemed appropriate by the City Planning Official. An arborist's report may be required for sites with mature trees that are protected under Chapter 3.2. Landscape, Street Trees, Fences and Walls of this Code;
- ☐ **Traffic Impact Analysis** when required, shall be prepared in accordance with the road authority's requirements. See Section 4.1.090, and Section 3.4.010 for relevant standards; and
- ☐ **Other information** determined by the City Planning Official. The City may require studies or exhibits prepared by qualified professionals to address specific site features or project impacts (e.g., traffic, noise, environmental features, natural hazards, etc.), in conformance with the Dallas Development Code.

Section 5 – Signatures Required

I hereby certify the statements contained herein, along with the evidence submitted, are in all respects true and correct to the best of my knowledge:

PROPERTY OWNER(S):   APPLICANT(S)

_____ Date:_____   _____ Date:_____

_____ Date:_____   _____ Date:_____

Section 6 – Application Review Criteria

Approval Criteria. An application for a Conditional Use Permit shall be approved if the proposal meets all of the following criteria. The City decision making body may, in approving the application may impose reasonable conditions of approval, consistent with the applicable criteria.

1. The site size, dimensions, location, topography and access are adequate for the needs of the proposed use, considering the proposed building mass, parking, traffic, noise, vibration, exhaust/emissions, light, glare, erosion, odor, dust, visibility, safety, and aesthetic considerations;

2. The negative impacts of the proposed use on adjacent properties and on the public can be mitigated through application of other Code standards, or other reasonable conditions of approval; and

3. All required public facilities have adequate capacity to serve the proposal.

The Site Design Review approval criteria (DDC Section 4.2.060) shall also be met. The Planning Official may waive the application requirements for Site Design Review upon determining that the Conditional Use Permit application provides sufficient information to evaluate the proposal.

Additional criteria and requirements apply for Wireless Communication Facilities (see DDC Chapter 3.5) and Drive-up/Drive-through uses (See DDC Section 2.3.100).

Section 7 – Review and Approval

Official Use Only:

☐ Approved ☐ Denied   Reason for Denial: _____

Address Modification Required: ☐ Yes   ☐ No

   If yes, ☐ Add ☐ Remove   _____
                                                        (Address)

Staff Signature: _____

Date:_____

City of Dallas
Transient Lodging Tax Registration Form

Owner Information:

Name: _____ **Phone Number:** _____
(Print)

Street: City: State: Zip:

Business Information Location: **Business Name:** _____

Phone Number: _____ **Email Address:** _____
(Print)

_____
Street: City: State: Zip:

Date of Acquisition/Purchase: _____ **Tax Payer ID #:** _____

Name of Operator/Manager: _____ **# of Rooms:** _____

Type of Organization: ☐ Sole Proprietor   ☐ Partnership   ☐ Corporation

Contact Person Information:

Name: _____ **Phone Number:** _____
(Print)

_____
Street: City: State: Zip:

Name of Partners or Corporation Officers

Name	Title	Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

As specified by Dallas Municipal Code 7.870, the applicant will conform to all requirements.

Signature: _____ **Date:** _____

Return form to: City of Dallas, Finance Director, 187 SE Court St, Dallas, OR 97338

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING

TRANSIENT LODGING

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.870 Definitions.

7.870 Definitions.

For the purposes of sections 7.870 through 7.924, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

(1)   Accrual accounting. The operator enters the rent due from a transient on the operator's records when the rent is earned, whether or not it is paid.

(2)   Cash accounting. The operator does not enter the rent due from a transient on its records when the rent is earned, but rather when it is paid.

(3)   City Council. The City Council of the City of Dallas, Oregon.

(4)   Collection reimbursement charge. The amount a transient lodging operator may retain as reimbursement for the costs incurred by the provider in collecting and reporting the transient lodging tax and in maintaining transient lodging tax records.

(5)   Hotel. Any structure, or any portion of any structure, not excluded herein, which is occupied or intended or designed for transient occupancy for 30 days or less for dwelling, lodging or sleeping purposes and includes any hotel, motel, inn, condominium, tourist home or house, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, public or private club and also means space in mobile home or trailer parks (including recreational vehicle, tent trailer and tent camping parks) or similar structures, space or portions thereof so occupied, provided the occupancy is for less than a 30-day period. "Hotel" does not include:

(a)   A hospital, medical clinic, assisted living facility, health care facility, adult foster care facility or home for aged people licensed by the State of Oregon;

(b)   A public institution or facility owned and operated by a unit of the government and not operating under the veil of private sector competition;

(c)   A facility operated by a nonprofit organization for the purpose of

providing temporary emergency shelter for victims of domestic violence, elder abuse, child abuse, sexual abuse or physical abuse; and

   (d)   Any other dwelling unit or facility that is exempt from transient lodging tax under ORS 320.308, as it may amended from time to time.

   (6)   Occupancy. The use or possession or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel.

   (7)   Operator. The person who is the proprietor of a hotel in any capacity. Where the operator performs his or her functions through a managing agent other than an employee, the managing agent shall also be deemed an operator for the purposes of sections 7.870 through 7.924 and shall have the same duties and liabilities as its principal. Compliance with the provisions of sections 7.870 through 7.924 by either the principal or the managing agent shall be considered to be compliance by both.

   (8)   Person. Any individual, corporation, partnership, joint venture, association, social club, fraternal organization, public or private dormitory, joint stock company, corporation, estate, trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

   (9)   Rent. The consideration charged, whether or not received by the operator, for the occupancy of space in a hotel valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction; but shall not include charges to a condominium unit owner which are solely for cleaning or maintenance of the unit or personal use or occupancy by the owner, so long as the charges are made in connection therewith for space occupancy.

   (10)   Rent package plan. The consideration charged for both food and rent where a single rate is made for the total of both. The amount applicable to rent for determination of the transient room tax under sections 7.870 through 7.924 shall be the same as the charge made for rent when food consideration is not a part of the package plan. The amount applicable for rent for determination of the transient room tax under sections 7.870 through 7.924 shall be the amount allocated to space rent, taking into consideration a reasonable value of other items in the rent package and the charge for rent when the space is rented separately and not included in a package plan.

   (11)   Tax. The tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which collections are required to be reported.

   (12)   Tax Administrator. The Finance Director of the city, or the Finance Director's designee.

   (13)   Transient. Any individual who exercised occupancy or is entitled to occupancy in a hotel for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the

30-day period if the transient is not charged rent for that day by the operator. Any individual so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy or the tenancy actually extends more than 30 consecutive days. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance enacting sections 7.870 through 7.924 may be considered. A person who pays for lodging on a monthly basis, irrespective of the number of days in the month, shall not be deemed a transient.

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.872 Tax Imposed.

7.872 Tax Imposed.

For the privilege of occupancy in any hotel, on and after the first day of April 1, 2008, the operator shall collect from and each transient shall pay a tax to the City of Dallas in the amount of 9% of the rent charged by the operator. For a recreational vehicle, tent trailer and tent camping with self-pay slots, the tax shall be increased and assessed to the closest $.25 interval. The tax constitutes a debt owed by the transient to the city, and by the operator to the city which is extinguished only by payment by the operator to the city, and is in addition to any other tax levied by any other governmental jurisdiction.

(1)   For rent collected on portions of a dollar, fractions of a penny of tax shall not be remitted.

(2)   The operator shall be entitled to retain a Collection Reimbursement Charge in the amount of 5% of the taxes collected pursuant to this section.

[Section 7.872 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.874 Time of Payment by Transient.

7.874 Time of Payment by Transient.

The transient shall pay the tax to the operator of the hotel at the time when the rent is collected if the operator keeps records on the cash accounting basis and when earned if the operator keeps records on the accrual accounting basis. If rent is paid in installments, the transient shall pay a proportionate share of the tax to the operator with each installment. In all

cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities. In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid.

[Section 7.874 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.876 Operator's Duties.

7.876 Operator's Duties.

Each operator shall collect the tax imposed by section 7.872 at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's records and any receipt rendered by the operator. No operator of a hotel shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator or that the tax will not be added to the rent or that, when added, any part will be refunded except in the manner provided by this chapter.

[Section 7.876 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.878 Exemptions.

7.878 Exemptions.

No tax under this chapter shall be imposed upon:

(1)   Any occupant for more than 30 successive calendar days with respect to any rent imposed for the period commencing after the first 30 days of successive occupancy;

(2)   Any occupant whose rent is of a value less than $2 per day; or

(3)   Any person who rents a private home, vacation cabin or like facility from any owner who rents the facilities incidental to his or her own use thereof for periods greater than 30 days.

[Section 7.878 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.880 Registration of Operator.

7.880 Registration of Operator.

(1)   Every person engaging or about to engage in business as an operator of a hotel in this city shall register with the Tax Administrator on a form provided by the city. Operators engaged in business at the time this ordinance is adopted must register not later than 30 calendar days after the effective date of this ordinance. Operators starting business after this ordinance is adopted must register within 15 days after commencing business. The privilege of registration after the date of imposition of the tax shall not relieve any person from the obligation of payment or collection of the tax regardless of registration.

(2)   Registration shall set forth the name under which the operator transacts or intends to transact business, the location of place or places of business and other information to facilitate collection of the tax as the City Manager may require. The operator shall sign the registration.

(3)   The Tax Administrator shall, within ten days after registration, issue, without charge, a certificate of authority for each registrant to collect the tax from occupants, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and recognized by all occupants and persons seeking occupancy. The certificate shall, among other things, contain the following:

(a)   The name of the operator;

(b)   The address of the hotel;

(c)   The date upon which the certificate was issued; and

(d)   A statement that "This transient occupancy registration certificate signifies that the person or facility named on the face hereof has fulfilled the requirements of the Transient Lodging Tax established by Dallas City Code, sections 7.870 through 7.924, by registration with the Tax Administrator for the purpose of collecting the transient lodging tax imposed by the city and remitting that tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of the city. This certificate does not constitute a permit."

[Section 7.880 added by Ordinance No. 1681, passed January 7, 2008.]

7.882 Due Date of Operator Payments.

All taxes collected by any operator, less the five percent (5%) Collection Reimbursement Charge, are due and payable to the Tax Administrator on a calendar quarter basis on the fifteenth day of the first month following the end of the preceding calendar quarter (April 15, July 15, October 15 and January 15) and are delinquent on the last day of the month in which they are due. The Tax Administrator has authority to classify and/or district the operators by zones for determination of applicable tax periods and shall notify each operator of the due and delinquent dates for the operator's returns.

[Section 7.882 added by Ordinance No. 1681, passed January 7, 2008; Amended by Ordinance No. 1690, passed August 4, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.884 Returns.

7.884 Returns.

On or before the fifteenth day of the month following each calendar quarter of collection, a return for the preceding quarter's tax collections shall be filed by each operator with the Tax Administrator. The return shall be filed in such form as the Tax Administrator may prescribe by every operator liable for payment of tax.

(1)   Returns shall show the amount of tax collected or otherwise due for the related period. The Tax Administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of those amounts and the amount of the rents exempt, if any.

(2)   The operator shall deliver the return, together with the remittance of the amount of the tax due, to the Tax Administrator, either by personal delivery or by mail.

(3)   The return shall be signed by the operator and certified as being true and accurate.

[Section 7.884 added by Ordinance No. 1681, passed January 7, 2008; Amended by Ordinance No. 1690, passed August 4, 2008.]

7.886 Payment Extension.

For good cause, the City Manager may extend, for not to exceed one month, the time for making any return or payment of tax. No further extension shall be granted, except by the City Council. Any operator to whom an extension is granted by the city shall pay interest at a rate of one percent (1%) per month, or portion thereof, from the original due date, until paid. If a return is not filed and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of interest and further penalties described elsewhere in sections 7.870 through 7.924.

[Section 7.886 added by Ordinance No. 1681, passed January 7, 2008.]

7.888 Penalties and Interest.

(1)   Original delinquency. Any operator who has not been granted an extension of time for remittance of tax due and fails to remit any tax imposed by sections 7.870 through 7.924 prior to delinquency shall pay a penalty equal to ten percent (10%) of the amount of the tax due, in addition to the amount of the tax.

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

(3)   Fraud. If the City Manager determines that the non-payment of any remittance due under sections 7.870 through 7.924 was due to fraud or was done with the intent to evade the provisions of sections 7.870 through 7.924, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in divisions (a) and (b) of this section.

(4)   Interest. In addition to penalties imposed, any operator who fails to remit any tax imposed by sections 7.870 through 7.924 shall pay interest on delinquent taxes at the rate of one

percent (1%) per month, or fraction thereof, without prorating for portions of a month on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

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

(6)   Petition for waiver. Any operator who fails to remit the tax herein levied within the time stated shall pay the penalties herein stated; provided, however, that the operator may petition the City Manager for waiver and refund of the penalty, or any portion thereof, and the City Manager may, in the City Manager's sole discretion, and if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

[Section 7.888 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.890 Deficiency Determination.

7.890 Deficiency Determination.

If the Tax Administrator determines that a return is incorrect, the Administrator shall compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information submitted to the city or additional information provided or obtained for Tax Administrator review. One or more deficiency determinations may be made of the amount due for one or more than one reporting period and the amount so determined shall be due and payable immediately upon service of notice, as herein provided, after which the amount determined is delinquent. Penalties and interest on deficiencies shall be charged as set forth in section 7.888.

(1)   In making a determination, the Tax Administrator may offset tax overpayments, if any, which may have been previously made for a reporting period or periods or against penalties and interest on underpayments. Penalties and interest on underpayments shall be computed in the manner set forth in section 7.888.

(2)   The Tax Administrator shall give the operator a written notice of a deficiency determination. The notice may be served personally or by mail. If by mail, the notice shall be addressed to the operator at the address as it appears on the records of the city.

(3)   Except in the case of fraud or intent to evade the provisions of sections 7.870 through 7.924, or rules and regulations authorized hereunder, every deficiency determination shall be made and notice thereof mailed within three years after the last day of the month

following the close of the quarterly period for which the return was filed, or due to be filed, or within three years after the return is filed, whichever period expires later.

(4) Any deficiency determination shall become due and payable immediately upon receipt of notice and shall become final within 20 days after the Tax Administrator has given notice thereof; provided, however, the operator may petition for redemption and refund if the petition is filed before the determination becomes final as herein provided.

(5) If any operator shall fail or refuse to collect the tax or to make, within the time provided in sections 7.870 through 7.924, any return, or remittance of the tax, or any portion thereof, required by sections 7.870 through 7.924, or makes a fraudulent return, or otherwise willfully attempts to evade the provisions of this sections 7.870 through 7.924 , the Tax Administrator shall proceed in the manner as may be deemed best to obtain the facts and information on which to base an estimate of the tax due. As soon as the Tax Administrator has determined the tax due from any operator who has failed or refused to collect the same and to report and remit the tax, the Tax Administrator shall proceed to determine and assess against that operator the tax, interest and penalties provided for by sections 7.870 through 7.924. This determination and notice shall be made and mailed within three years of the discovery by the Tax Administrator of any fraud, intent to evade or failure or refusal to collect the tax or failure to file a return. Any determination shall become due and payable upon receipt of notice and shall be final 20 days after the Tax Administrator has given notice thereof; provided, however, the operator may petition the City Manager for redemption or refund if the petition is filed before the determination becomes final as herein provided.

[Section 7.890 added by Ordinance No. 1681, passed January 7, 2008; Amended by Ordinance No. 1690, passed August 4, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.892 Payment in Jeopardy.

7.892 Payment in Jeopardy.

If the Tax Administrator believes that the collection of any tax, or any portion thereof, required to be collected and paid to the city will be jeopardized by delay, or if any determination will be jeopardized by delay, the Administrator shall make a determination of the tax, penalties and interest required to be collected. The amount so determined shall be immediately due and payable and the operator shall immediately pay the tax to the Tax Administrator after service of notice thereof: provided, however, the operator may petition, after payment has been made, for redemption and refund of the determination, if the petition is filed with the Tax Administrator within 20 days from the date of service of notice by the Tax Administrator.

[Section 7.892 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.894 Redeterminations.

7.894 Redeterminations.

Any person against whom a deficiency determination is made may petition for a redetermination and redemption and refund within the time required in section 7.890. If a petition for redetermination and refund is not filed within the time required in section 7.890, the determination becomes final at the expiration of the allowable time.

(1)   If a petition for redetermination and refund is filed with the Tax Administrator within the allowable period, the Tax Administrator shall reconsider the determination and if the operator has so requested by petition, the City Manager shall grant the operator an oral hearing and the Tax Administrator shall give a 20 day notice of the time and place of the hearing to the operator. The City Manager may continue the hearing from time to time as may be necessary.

(2)   The City Manager may decrease or increase the amount of the determination. If an increase is determined, the increase shall be payable immediately.

(3)   The decision of the City Manager upon a petition for redetermination or redemption and refund is final 20 days after service upon the petitioner of notice thereof, unless appeal of the decision to the City Council is filed with the City Manager within 20 days after the service of the notice. No petition for determination or redemption and refund or appeal therefrom shall be effective for any purpose unless the operator has first complied with the payment provisions hereof.

[Section 7.894 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.896 Security for Collection of Tax.

7.896 Security for Collection of Tax.

The Tax Administrator, when the Administrator deems it necessary to insure compliance with sections 7.870 through 7.924, may require the operator to deposit with the city, security in the form of cash, bond or other security as the Tax Administrator may determine. The amount of the security shall be fixed by the Tax Administrator but shall not be greater than twice the

operator's estimated average monthly tax liability, determined in any manner the Tax Administrator deems proper, or 55,000, whichever amount is less. The operator may appeal any decision of the Tax Administrator made pursuant to this section to the City Manager, pursuant to section 7.894(c).

[Section 7.896 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.898 Collection by City Attorney.

7.898 Collection by City Attorney.

At any time within three years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three years after any deficiency determination becomes final, the City Attorney may bring any action in the courts of this state or any other state or of the United States in the name of the city to collect the amount delinquent together with penalties and interest.

[Section 7.898 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.900 Lien For Amounts Owed.

7.900 Lien For Amounts Owed.

The tax imposed by sections 7.870 through 7.924, together with the interest and penalties herein provided, and all other amounts owing to the city under sections 7.870 through 7.924, shall be and, until paid, remain a lien from the date of its recording with the County Clerk of Polk County, Oregon, on all tangible personal property used in the hotel, and may be foreclosed in the same manner as other municipal liens. The lien shall be satisfied upon payment of the full amount secured by the lien.

[Section 7.900 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.902 Refunds to Operator or Transient.

7.902 Refunds to Operator or Transient.

Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously collected or received by the Tax Administrator under sections 7.870 through 7.924, it may be refunded provided a written claim therefore stating the specific reason upon which the claim is founded is filed with the Tax Administrator by the operator or the transient, whichever actually suffered the loss, within three years from the date of the alleged overpayment.

[Section 7.902 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.904 Refunds by Operator to Tenant.

7.904 Refunds by Operator to Tenant.

Whenever the tax required by this sections 7.870 through 7.924 has been collected by the operator and it is later determined that the tenant occupied the hotel for a period exceeding 30 days without interruption, the operator shall refund to that tenant the tax previously collected by the operator. The operator shall account for this collection and refund to the Tax Administrator. If the operator has remitted the tax prior to the refund or credit to the tenant, the operator shall be entitled to a corresponding refund from the city.

[Section 7.904 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.906 Operator Records.

7.906 Operator Records.

Every operator shall keep guest records of room sales and accounting books and records of the room sales. The operator shall retain all records for a period of three years and six months after they come into being.

(1)   The City Manager, or the City Manager's designee, may examine during normal business hours the books, papers and accounting records relating to room sales of any operator liable or potentially liable for the tax and may investigate the business of the operator in order to

verify the accuracy of any return made or if no return is made by the operator, to ascertain and determine the amount required to be paid.

(2) It shall be unlawful for the City Manager, Tax Administrator or any person having an administrative or clerical duty under the provisions of sections 7.870 through 7.924 to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of an operator or other person visited or examined in the discharge of official duty or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth in any statement or application or to permit any statement or application or copy of any book containing any abstract or particulars thereof to be seen or examined by any person; provided that nothing in this section shall be so construed to prevent:

(a) The disclosure to or the examination of records and equipment by another city official, employee or agent for collection of taxes or otherwise administering or enforcing any provisions of sections 7.870 through 7.924;

(b) The disclosure, after the filing of a written request, by the taxpayer, to and/or the taxpayer's receivers, trustees, executors, administrators, assignees and guarantors, or information as to any paid tax, any unpaid tax or amount of tax required to be collected or interest and penalties; provided, however, that the City Attorney approves each disclosure. The City Manager may refuse to make any disclosure referred to herein when in the Manager's opinion, the public interest would suffer thereby;

(c) The disclosure of the names and addresses of any person to whom transient occupancy registration certificates have been issued; and

(d) The disclosure of general statistics regarding taxes collected in the city.

(e) Any disclosure required by law.

[Section 7.906 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.908 Use of Transient Room Tax Proceeds.

7.908 Use of Transient Room Tax Proceeds.

The city shall dedicate not less than seventy percent (70%) of the transient room tax collections each year to fund tourism promotion or tourism-related facilities, and not more than thirty percent (30%) of the transient room tax collections each year to fund city services. The City Council may, by resolution, establish criteria and procedures for the distribution of revenue collected by the tax imposed under sections 7.870 through 7.924.

[Section 7.908 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.910 Appeals to the City Council.

7.910 Appeals to the City Council.

Any person aggrieved by any decision of the City Manager may appeal to the City Council by filing notice of appeal with the City Manager within 20 days of the personal service or mailing of notice of the decision. The City Council shall give the appellant not less than a 20 day advance written notice of the time and place of the hearing.

[Section 7.910 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.912 Attorney Fees.

7.912 Attorney Fees.

If suit or action is instituted for any cause arising out of or in any way connected with sections 7.870 through 7.924, the prevailing party in the trial court and on any appeal shall recover reasonable attorney's fees awarded by the trial and appellate court. The city shall also be entitled to recover from the operator reasonable attorney's fees incurred in requiring the operator to comply with the terms of this chapter, even though no suit or action be instituted.

[Section 7.912 added by Ordinance No. 1681, passed January 7, 2008.]

DALLAS CITY CODE / CHAPTER 7: BUSINESS / TRANSIENT LODGING / 7.914 Severability.

7.914 Severability.

If any section, division, sentence, clause or phrase of sections 7.870 through 7.924 or any part thereof is for any reason held to be unconstitutional or otherwise invalid, that decision shall not affect the validity of the remaining portions of sections 7.870 through 7.924.

[Section 7.914 added by Ordinance No. 1681, passed January 7, 2008.]

7.916 Notice.

Whenever a filing under sections 7.870 through 7.924 is required or permitted by mail, that filing shall be considered to have been received two business days after the filing was placed in the US mail, addressed to the intended recipient, by certified mail, return receipt requested, and postage prepaid.

[Section 7.916 added by Ordinance No. 1681, passed January 7, 2008.]

7.918 Violations.

It is unlawful for any operator, or other person so required, to: fail or refuse to register as required herein; fail or refuse to furnish any return required to be made; fail or refuse to furnish a supplemental return or other data required by the Tax Administrator; or to render a false or fraudulent return. No person required to make, render, sign or verify any return shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due or required by sections 7.870 through 7.924.

[Section 7.918 added by Ordinance No. 1681, passed January 7, 2008.]

7.920 Penalty.

Violation of any provision of sections 7.870 through 7.924 shall constitute a violation. Each day a violation continues shall be a separate offense.

[Section 7.920 added by Ordinance No. 1681, passed January 7, 2008.]

7.922 Enforcement.

The City Manager shall enforce provisions of sections 7.870 through 7.924 and shall have the power to adopt rules and regulations not inconsistent with sections 7.870 through 7.924, as may be necessary to aid in enforcement.

[Section 7.922 added by Ordinance No. 1681, passed January 7, 2008.]