RESOLUTION NO. 2069

A RESOLUTION OF THE NORTH PLAINS CITY COUNCIL APPROVING AN INTERGOVERNMENTAL AGREEMENT WITH WASHINGTON COUNTY FOR THE COLLECTION AND SHARING OF COUNTY TRANSIENT LODGING TAXES IN THE CITY AND AUTHORIZING THE MAYOR TO SIGN ON BEHALF OF THE CITY

WHEREAS, ORS 190.010 authorizes units of local government to enter into written agreements with other units of local government for the performance of any or all functions and activities that a party to the agreement has the authority to perform; and

WHEREAS, ORS 190.110 authorizes units of local government to cooperate by agreement with other units of local government for any lawful purpose; and

WHEREAS, Washington County ("County") imposes a County-wide transient lodging tax pursuant to Washington County Code ("County Code") Chapter 3.08; and; and

WHEREAS, County Code Section 3.08.170 provides that County transient lodging tax proceeds collected within a city may be shared with that city, provided the city requests to participate and enters into an agreement with the County regarding transient lodging tax sharing; and

WHEREAS, the City of North Plains (the "City") and the County wish to enter into such an agreement and implement the terms of County Code Chapter 3.08;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH PLAINS, OREGON:

Section 1. The City hereby approves the "Intergovernmental Agreement, Transient Lodging Tax" attached hereto as "Exhibit A" (the "IGA").

Section 2. The Mayor is hereby authorized to execute the IGA on behalf of the City.

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Resolution No. 2069
Authorizing IGA with Washington County for collecting and sharing Transient Lodging Taxes
Adopted October 21, 2019
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Section 3. This resolution is and shall be effective from and after its enactment by the City Council.

INTRODUCED AND ADOPTED this 21st day of October, 2019.

CITY OF NORTH PLAINS, OREGON

[Signature]
Teri Lenahan, Mayor

ATTEST:

[Signature]
Lori Lesmeister, City Recorder
INTERGOVERNMENTAL AGREEMENT
Transient Lodging Tax

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

WHEREAS:

1. Washington County Code Chapter 3.08, the “Transient Lodging Tax” is a County-wide tax on transient lodging;

2. Section 3.08.170 of the Washington County Code provides that County transient lodging tax proceeds collected within a city may be shared with the city, provided the city requests to participate and enters into an agreement with the County regarding transient lodging tax sharing; and

3. The parties desire to enter into an Agreement to implement the terms of Chapter 3.08;

NOW THEREFORE, the parties agree to the following:

TERMS AND CONDITIONS:

1. City, in consideration of a shared allocation of County transient lodging tax collected with the City, hereby consents to the following:

   a. The administration and enforcement of the transient lodging tax shall remain with Washington County, acting by and through its County Chief Financial Officer;

   b. The total amount of transient lodging tax imposed in City by the County shall not exceed nine percent (9%) of the rent as provided in Section 3.08.080 of the County Code; and

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

   d. The County shall collect the City transient lodging tax, if any, to the extent it is consistent with the County transient lodging tax.
2. County shall calculate the amount, if any, due to City in accordance with Section 3.08.170B and shall distribute any amount due to City within 30 days of receipt of the taxes.

3. If City has a city transient lodging tax, the County may collect the city tax pursuant to this agreement and distribute the proceeds, less county reasonable costs (a minimum of .33% of the taxes allocated), to City.

4. Disputed Collections:
   a. The County shall implement, on the City’s behalf, the provisions of the City Code establishing the City tax, and shall pursue collection of all City delinquent transient lodging taxes through processes available under City Code, and may apply any funds initially collected to recover County’s own demonstrable actual costs of collection, applying any remainder to delinquent City accounts. However, City shall be responsible to defend any claim or litigation involving legal challenges to the City’s tax or any part thereof, or the use of the taxes by the City.
   b. The County shall process petitions for redetermination or appeals directed at City collections. Should the City receive a petition for redetermination, the request shall be forwarded to the County for processing under the redetermination and appeals procedures of the County Code. Any appeal to the City Council shall be forwarded to the County for processing under the administrative appeal procedures of the County Code. The City will transmit any petition or notice of appeal together with the file of the appealed matter to the County Chief Financial Officer within ten business days of receipt of the petition or notice of appeal.

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

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

7. Each party shall comply with all applicable Federal, State and Local laws rules and regulations, including but not limited to, state transient lodging tax laws and administrative rules, and non-discrimination in employment because of race, color, ancestry, national origin, religion, sex, sexual orientation, marital status, age, medical condition or disability.
8. This writing is intended both as the final expression of the Agreement between the parties with respect to the included terms and as a complete and exclusive statement of the terms of the Agreement.

WHEREAS:

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

CITY OF NORTH PLAINS
Address: 31360 NW Commercial Street
North Plains, OR 97133

[Signature]
Te'ri Lenahan
Print Name

[Date]
10/34/2019

Mayor
Title

WASHINGTON COUNTY
Address: 155 N. First Ave. Suite 270
Hillsboro, OR 97124

[Signature]  

[Date]

Print Name
Title