RESOLUTION NO. 1049

A RESOLUTION ADOPTING AN AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN THE CITY OF CANBY (CITY) AND CANBY SCHOOL DISTRICT NO. 86 (DISTRICT) FOR THE PURPOSE OF COLLECTING A CONSTRUCTION EXCISE TAX (CET) ON BEHALF OF THE DISTRICT FOR NEW CONSTRUCTION IN THE CITY OF CANBY.

WHEREAS, the District and the City entered into an IGA dated December 20, 2007 with regard to the collection and distribution of construction excise taxes due to the District under ORS 320.170-320.189; and

WHEREAS, the 2009 Oregon Legislative Assembly passed enrolled House Bill 2014 relating to school construction taxes, creating new provisions and amending other provisions on May 1, 2009; and

WHEREAS, pursuant to Section 3, (2) (c) of HB 2014, the Legislature authorized an increase of the administrative fee that the City can charge the District for its costs in collecting the tax from 1% to 4% of the taxes collected on the District's behalf, now therefore

IT IS HEREBY RESOLVED by the City of Canby Council as follows:

- 1. That the attached Amended IGA, marked as Exhibit "A" and by this reference incorporated here, by and between the District and the City is hereby adopted. The Mayor is authorized to sign the Amendment on behalf of the City.
- 2. This resolution shall take effect on November 4, 2009.

ADOPTED this 4th day of November, 2009, by the Canby City Council.

Melody Thompson Mavor

ATTEST: Kimberly Scheafer

City Recorder

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AMENDMENT TO CONSTRUCTION EXCISE TAX INTERGOVERNMENTAL AGREEMENT

THIS AMENDMENT to the Construction Excise Tax Intergovernmental Agreement (IGA) is effective as of the <u>22</u> day of October, 2009, by and between the CITY OF CANBY, hereinafter referred to as "City", and Canby School District No. 86, hereinafter referred to as "District", and collectively referred to herein as the "Parties".

WITNESSETH THAT:

WHEREAS, District and City entered into an IGA dated December 20, 2007 with regard to the collection and distribution of construction excise taxes due to the District under ORS 320.170-320.189; and

WHEREAS, the 2009 Oregon Legislative Assembly passed enrolled House Bill (HB) 2014 relating to school construction taxes, creating new provisions and amending other provisions on May 1, 2009; and

WHEREAS, pursuant to Section 3, (2) (c) of HB 2014 the Legislature authorized an increase of the administrative fee that the City can charge the District for its costs in collecting the tax from 1% currently to 4% of the taxes collected on the District's behalf; and

NOW, THEREFORE, the Parties hereto do mutually agree as follows:

The IGA between the parties dated December 20, 2007 shall be amended as follows:

Paragraph 5 entitled *Remittance* is amended to read:

"Following the effective date of this Amendment, City shall pay the District 96% of the CET collected by the City. City shall make CET payments quarterly and no later than thirty (30) days after the end of each quarter".

Paragraph 8 entitled Administrative Fee is amended to read:

"As full consideration for the above described services, the City shall be entitled to 4% of the CET collected by the City".

All other terms and conditions of the original IGA shall remain in full force and effect.

Amendment to Construction Excise Tax IGA

Dated this <u>22</u> day of <u>October</u>, 2009.

Dated this <u>4</u> day <u>Aovember</u>, 2009

Canby School District No 86

Jeff Rose By:

lts: <u>Superintendent</u>

City of Canby

Melody Thompson relody Hompson By: Its: