

RESOLUTION NO: 614-R

A RESOLUTION AUTHORIZING THE ENTERING INTO AN INTERGOVERNMENTAL AGREEMENT WITH MULTNOMAH COUNTY FOR THE PURPOSE OF COLLECTING MULTNOMAH COUNTY TRANSIENT LODGING TAX.

WHEREAS, the Multnomah County Commission has passed Ordinance 501 relating to transient lodging tax increase; and

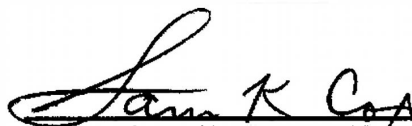
WHEREAS, this additional 3% tax will be collected within the City limits of Troutdale; and

WHEREAS, the City now collects a transient lodging tax and one source collection is a more convenient and efficient means of collection for lodging operators

NOW THEREFORE BE IT RESOLVED THAT the City Council of the City of Troutdale authorizes the Mayor to enter into an Intergovernmental Agreement with Multnomah County for the purpose of collecting an additional transient lodging tax on behalf of the County, within the City limits of Troutdale.

ADOPTED BY THE COMMON COUNCIL OF THE CITY OF TROUTDALE THIS 25TH DAY OF MARCH, 1986.

YEAS: 6
NAYS: 0
ABSTAINED: 0



Sam K. Cox, Mayor

Date Signed: MARCH 26, 1986

ATTEST:



Valerie J. Ragione
City Recorder

15:22

INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT entered into by and between Multnomah County, Oregon, hereinafter "County," and the City of Troutdale, hereinafter "City," pursuant to authority of ORS Chapter 190, to collect County's transient lodging tax by City within its incorporated limits.

WITNESSETH, the parties hereto recite the following purposes to be achieved by this agreement:

The parties each have legislated an excise tax upon gross rental receipts of hotels, motels, mobile home parks and other such facilities offering transient lodging accommodations within its boundaries; that County's tax applies throughout the County, including incorporated areas of cities within the County.

The County's tax on businesses within City is waived to the extent equivalent to the amount of tax assessed by City, the waiver thereof constituting a credit.

County's tax ordinance, contained in Multnomah County Code 5.50, recently was amended to increase the percentage of the County's tax to an amount three percent greater than the percentage assessed by City's tax. The additional percentage is devoted to establishment of a Convention and Trade Show Center Special Fund to be preserved until September 30, 1989, or such earlier date as votes may approve construction of such facility to which said fund is to be assigned. If no such approval results, the fund is to be distributed in the manner prescribed by law.

City is willing and able to collect for County, within the incorporated limits of the City, such amounts collected by transient lodging operators who, by law, are required to collect the tax from transient lodging patrons, and to deliver such collected taxes in the manner hereinafter provided to the County's benefit for maintenance of the Fund.

State law allows governmental entities, by agreement, to perform for one another such acts as each may lawfully perform for itself and it is in the interest of the parties that said agreement be made.

NOW, THEREFORE, in consideration of the mutual promises contained herein and as authorized by ORS 190.010 to 190.030, the parties agree as follows:

1. Effective April 1, 1986, City will, in addition to collecting taxes it may assess to transient lodging businesses within the incorporated limits of City, collect a sum, equal to 95% of 3% of those gross rental receipts subject to County's transient lodging tax, in the manner and for the periods prescribed therein.

2. County taxes initially collected by City shall be delivered to County not later than October 15, 1986, and thereafter not later than the 15th day following the close of each calendar quarterly period. During the initial collection period, and for each quarterly collection period thereafter, City shall retain any interest accruing on County's collected tax fund as consideration for City's services. City shall be entitled to no other compensation for its services.

3. City shall pursue collection of all tax delinquencies and may apply any fund initially collected to its own account, applying any remainder to delinquent County accounts. By separate agreement of the parties, independent of this agreement, any uncollected delinquent County accounts may be assigned to City or collected by County through its own resources.

4. The duration of this agreement shall be to and including September 30, 1989, unless either party otherwise indicate a preference to terminate sooner, upon written notice to the other. In the event either party terminates the agreement early, it shall pay to the other the equivalent of the interest accrued upon the most recent quarterly collection made by City. An audit shall be performed to ascertain the amount required to be paid by the terminating party to the other.

5. Notwithstanding paragraph 4 herein, the parties may mutually agree, without penalty to either, that this agreement may terminate prior to September 30, 1989, or may be revised or altered in any manner suitable to the parties.

6. The parties recognize a mutual benefit apart from any compensation to either party through establishment of the fund for development of a convention and trade center facility, and to that end, pledge their cooperation to implement this agreement.

IN WITNESS WHEREOF, the authorized representatives of the City and County, as parties hereto, acting pursuant to the authority granted to them, have:

HEREBY AGREED:

CITY OF TROUTDALE

MULTNOMAH COUNTY

BY Sam K. Cox
Sam K. Cox, Mayor

BY _____
Dennis Buchanan
County Executive

Date: 3/26/86

Date: _____



City Administrator

APPROVED AS TO FORM:

APPROVED AS TO FORM:

JOHN B. LEAHY, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

BY: PAUL G. MACKEY
ASSISTANT COUNTY COUNSEL

15:23