



MONDAY, DECEMBER 5, 2016

CITY COUNCIL

6:00 PM ~ INTERVIEW FOR ECONOMIC DEVELOPMENT COMMITTEE POSITION

(after the interview)

Reception to honor Council President Jeff Erickson, Councilor Jason Meshell and Councilor Joel Haugen

CITY COUNCIL MEETING AGENDA

Regular meeting 7:00 p.m.

Scappoose Council Chambers

33568 East Columbia Avenue

ITEM	AGENDA TOPIC	Action
1.0	Call to Order	
2.0	Pledge of Allegiance	
3.0	Roll Call	
4.0	Approval of the Agenda	Approval
5.0	Public Comments	
6.0	Consent Agenda	Approval
	6.1 November 7, 2016 City Council Work Session minutes	
	6.2 November 7, 2016 City Council Meeting minutes	
	6.3 Appointment of Economic Development Committee Member	
7.0	New Business	
	7.1 Improvement Agreement between Cascade Tissue and the City of Scappoose Staff: Program Analyst Alexandra Rains	Approval
	7.2 Res 16-23 Canvassing Results of the Nov. 8, 2016 Election Staff: City Manager Michael Sykes	Approval
	7.3 IGA ~ Marijuana Tax Collection Agreement Staff: Legal Counsel Shelby Rihala and City Manager Michael Sykes	Approval
	7.4 Proclamation ~ Heritage Tree Staff: Americorps RARE Member Ben Tolles	
8.0	Announcements ~ information only	
	8.1 Calendar	
	8.2 City Manager, Police Chief, Councilors, and Mayor	
9.0	Executive Session ~ ORS 192.660(2)(i) Employee Evaluations	
10.0	Adjournment	

This meeting will be conducted in a handicap accessible room. If special accommodations are needed, please contact City Recorder, Susan Reeves at (503) 543-7146, ext 224 in advance.

TTY 1-503-378-5938

**CITY COUNCIL
MONDAY, NOVEMBER 7, 2016**

**JOINT WORK SESSION WITH CITY COUNCIL AND PLANNING COMMISSION
KICK OFF HOUSING NEEDS ANALYSIS & BUILDABLE LANDS INVENTORY**

Mayor Burge opened the work session at 6:00 p.m.

Present: Mayor Scott Burge, Council President Jeff Erickson, Councilor Jason Meshell, Councilor Barb Hayden, Councilor Rich Riffle, Councilor Joel Haugen, Planning Commission Chair Carmen Kulp, Planning Commissioner Bill Blank, Planning Commissioner Bruce Shoemaker, Planning Commissioner Scott Jensen, Planning Commissioner Rita Bernhard, City Manager Michael Sykes, Legal Counsel Shelby Rihala, City Planner Laurie Oliver, City Recorder Susan Reeves, Office Admin III Liz Happala, Program Analyst Alexandra Rains, and Beth Goodman with ECO NW Consultant on this project.

Mayor Burge opened the work session at 6:30 p.m.

City Manager Sykes thanked Council and Planning Commissioners for being here tonight. He explained the purpose for gathering for this work session is to talk to our newly appointed consultant, Beth with ECO NW about our housing needs analysis for Scappoose. This will be a process that will unfold over the next three to six months.

City Planner Laurie Oliver introduced Beth Goodman with ECO NW. She explained after Beth Goodman goes through her presentation we will do some open question and answer discussion.

Beth Goodman explained her presentation will describe what a housing needs analysis is, it tells you a little bit about what they do in a housing needs analysis, and talks about their work program and schedule, and goes through the City's existing Comprehensive Plan for housing policies. She explained Scappoose is growing, there is going to be a community college.



Why is Scappoose doing an HNA

- How much growth?
- How much land?
- Where is the buildable land?
 - Vacant; unconstrained physically or by policy
- What development patterns make sense?
- Does Scappoose have enough buildable residential land?

Housing: Demand v. Need

- *Housing need* is based on the principle that a community's plan for housing should meet the needs of households at all income levels.
- *Housing market demand* is what households demonstrate they are willing to purchase in the marketplace.
- **Need**
 - Type
 - Tenure
 - Financial
 - Condition
 - Crowding
 - Special Populations
- **Demand**
 - Evidenced by recent development trends (e.g., type, price, and mix)

Parts of a Housing Needs Analysis

- *Demand* is a function of population and employment growth
- *Supply* is a function of land base and housing stock
- **Demand**
 - Population
 - Demographics
 - Age
 - Household composition
 - Income
 - Housing costs
- **Supply**
 - Vacant, partially vacant, and redevelopable land
 - Housing stock and characteristics

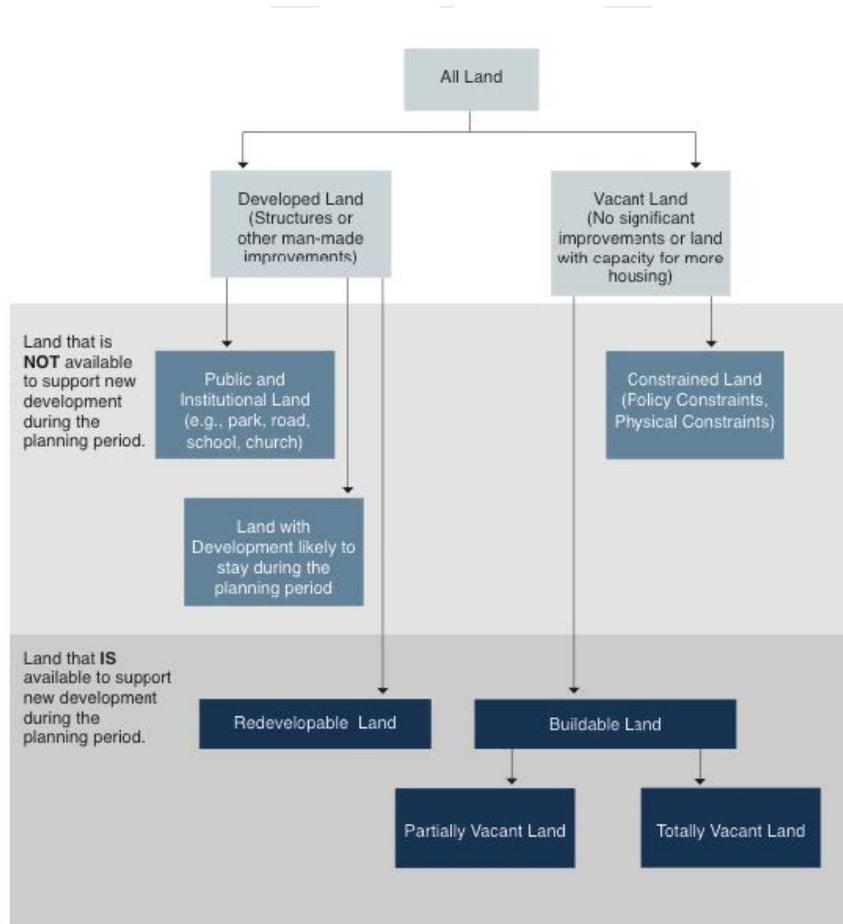
Determining Housing Demand

- Builds from population forecasts
- Requires assumptions about:
 - Persons in group quarters
 - Household size
 - Mix
 - Vacancy rates
- Needed units/density gives needed acres

Typical Method for Calculating Needed Dwelling Units

Future population
 -Current population
 =population increase
 -persons in group quarters
 =persons in new dwelling units
 +persons per dwelling unit
 =occupied dwelling units
 -demolitions
 +vacant dwelling units
 + additional units needed to accommodate decreased household size of existing households
 = Total needed dwelling units

Identifying Buildable Residential Land



Goal 10: Housing

“Buildable lands for residential use shall be inventoried and plans shall encourage the availability of adequate numbers of needed housing units at price ranges and rent levels which are commensurate with the financial capabilities of Oregon households and allow for flexibility of housing location, type and density.”

Needed Housing Types (ORS 197.303)

- Housing that includes, but is not limited to, attached and detached single-family housing and multiple family housing for both owner and renter occupancy;
- Government assisted housing;
- Mobile home or manufactured dwelling parks as provided in ORS 197.475 to 197.490; and;
- Manufactured homes on individual lots planned and zoned



Work Plan



Existing Comprehensive Plan Policies



Existing Comprehensive Plan Goals

1. Increase the quantity and quality of housing for all citizens.
2. Locate housing so that it is fully integrated with land use, transportation and public facilities.

Existing Comprehensive Plan Goals

3. Concentrate high-density multi-family dwellings in a few areas of the City and distribute low density multi-family dwellings throughout the City.
4. Protect residential areas from conflicting land uses, unnecessary through traffic, or other undesirable influences.

Existing Comprehensive Plan Policies

1. Maintain adequate zoning, subdivision, and building codes to help achieve the City's housing goals.
2. Limit housing in hazardous areas as well as in significant fish and wildlife areas.
3. Encourage high-density multi-family dwellings in a few areas of the City and distribute low density multi-family dwellings throughout the City.

Existing Comprehensive Plan Policies

4. Work with all interested agencies and organizations to facilitate housing conservation and construction, and to improve sub-standard dwellings; moreover, to encourage and cooperate with all efforts to provide adequate housing for those with special needs.
5. Permit multi-family dwellings which conform to the following general conditions and criteria:

Existing Comprehensive Plan Policies

5. Permit multi-family dwellings which conform to the following general conditions and criteria:

- A. They should not be so large or close to single-family dwellings as to block their sunlight or to unduly interfere with an established, well-maintained single-family neighborhood.
- B. They should include ample open space or recreational facilities for their residents as well as ample off-street parking and adequate access.
- C. They should not adversely affect the design capacities of the sewer, water, drainage or street systems as determined by the City Engineer.
- D. They should be encouraged in areas close to commercial centers.

Existing Comprehensive Plan Policies

6. Permit Manufactured Homes only in Manufactured Home parks and subdivisions within the City limits; they shall be developed so that they conform to the following general conditions: (Ord 635, 1995)

- A. They should not unduly interfere with an established well maintained single family neighborhood.
- B. They should include ample open space or recreational facilities for their residents as well as ample off-street parking and adequate access.
- C. They should not adversely affect the design capacities of the sewer, water, drainage or street systems as determined by the City Engineer.

Existing Comprehensive Plan Policies

7. Ensure that subdivisions provide a full array of public services at the expense of the developer.
8. Re-evaluate City ordinances and, where possible, streamline administration and requirements in order to reduce development costs.
9. Encourage energy efficient housing patterns in residential developments.

Existing Comprehensive Plan Policies

10. Ensure that the urban growth boundary is not so small as to put an artificial limit on housing opportunities and thus drive up the cost of housing.
11. Strive to provide services sufficient to meet the demand for housing so that the City will not have to impose building moratoriums which drive up the cost of housing.
12. (Ord 637, 1996 deleted #12)

Existing Comprehensive Plan Policies

- I 3. Will review this housing policies during its next Plan review to determine changes needed to meet the needs of Scappoose's low-income residents.
- I 4. Pursuant to state law, permit siting of manufactured homes on all land zoned for single family residential uses. (Ord 618, 1994)

Questions for Discussion

- What outcomes do you expect from this study?
- What are the key issues you would like addressed in this study?
- Do you have specific concerns about Scappoose's existing housing goals or policies?

Beth Goodman went over why Scappoose is doing an Housing Needs Analysis ~ These are items they look at:

How much growth?

How much land?

Where is the buildable land?

What development patterns make sense?

Does Scappoose have enough buildable residential land?

Beth Goodman explained this study will help answer those questions.

Beth Goodman explained we are at a point in transition. The City has an economic opportunities analysis that says Scappoose is going to grow a lot for employment. The City is also getting some new colleges.

Beth Goodman went over Housing demand v. Housing need. She explained housing market demand is what households are willing to purchase. Housing need is a construct that is used on the Statewide planning system for Goal 10, and it is based on the principal that communities plan where housing can be built that can meet the needs of households at all income levels.

Beth Goodman went over parts of a housing needs analysis. **(Maybe we could put her slides in here)**

Beth Goodman went over determining housing demands. She explained the City has an adopted population forecast from 2008, but Portland State University is in the process of developing a new population forecast for Columbia County and all the Cities in the County, and it will be ready and finalized by June 2017. She explained they are adjusting the project time line so they can use the draft of the PSU population forecast to base the housing needs analysis on.

Beth Goodman went over identifying buildable residential land.

Beth Goodman went over what Goal 10 requires.

Councilor Joel Haugen asked what happens in a circumstance where a city can't address Goal 10 objectives?

Beth Goodman replied you might look at working with Portland State University about your population forecast. She gave an example of Hood River since they are looking at moving their Urban Growth Boundary. She stated it is really a policy question about what are the communities' values. She explained you work with your policies and then she would also say work with your population forecast to get that adjusted appropriately.

City Manager Sykes explained when you project demands, a lot of the demand is outside this community. He asked how is she going to try to protect that?

Beth Goodman replied the demand factors, the demographic trends, that they tend to look at are very big trends across Oregon and all across the Country. She stated maybe we will just look at Washington County and see what is going on there and see how that may well effect the City.

Commissioner Blank asked Beth is she factored accessory dwelling units into this?

Beth Goodman replied that goes in more on the policy side.

Commissioner Bernhard asked about tiny houses.

Beth Goodman replied sometimes if the tiny houses are on wheels it falls under recreational vehicles. She stated we will probably need to dig into this a little more.

Beth Goodman went over needed housing types.

Beth Goodman explained the planning period is 2017 to 2037.

Beth Goodman went over the work plan. She explained at the Annual Town Meeting they will be getting feedback from the community. They are looking at adoption by July, or as soon as we can.

Beth Goodman went over the existing comprehensive plan goals.

Councilor Meshell stated as we are putting together our budget, it looks like we are missing this because of the PSU data, is there any way to get a draft of this prior to going through the budget process?

Beth Goodman stated she is anticipating having a good draft in March for Scappoose. She is anticipating there will be some questions that will be answered easily.

Mayor Burge asked about when looking at inventory does it look at land in the UGB slated to be brought in for residential and asked the question does that really make sense.

Beth Goodman replied is an interesting question and a good question. She stated if it doesn't make sense how would that land be used otherwise, is it more appropriate for a different use. She explained, for example, she is working with a community that has a whole bunch of land that is on the wrong side of the railroad tracks and they can't get a crossing over the railroad tracks. She stated in some cases it is just better to have your land that is in your urban growth boundary that will eventually be annexed into the City. She thinks the City could be looking at a UGB expansion.

Beth Goodman continued to go over the existing comprehensive plan goals, then she went over the existing comprehensive plan polices. She explained currently they are doing work for Community Action Team (CAT).

Beth Goodman explained the first thing she will do is sit with City Planner Laurie Oliver and work on seeing if these are the right goals, and then they will bring them back before this committee to discuss the goals.

Beth Goodman asked what are the key issues the Council and Planning Commission would like to see addressed in this study?

Mayor Burge stated the problem with available land for housing in the flood plain ~ he would like to address that, and not cause flood plain issues.

Councilor Hayden stated we need to consider that there is a lot of nursely land ~ class one soil. She explained they have tried to bring it in, but it has been stopped short.

Beth Goodman explained this study will stop short of looking at urban growth boundary expansion. It comes to the point where we say you have enough land or you don't have land and you need land to accommodate these types of housing. She explained through this process we may identify areas where the City may want to consider rezoning land.

Commissioner Bernhard stated in addition to the nursery situation we also have properties that have Indian artifacts.

City Planner Oliver replied that could pretty much be anywhere.

Beth Goodman stated if they aren't mapped, and aren't really known that is hard to take into consideration.

Commissioner Blank stated that our urban area doesn't have much flexibility - is there a population cutoff where we would be less likely to come under a strict rules that we must do this?

Beth Goodman replied cities that are 25,000 people or more are required to comply with 197.296, which starts to impose a lot more requirements on cities.

Councilor Haugen explained what he would like to see is an appreciation for open space and livability.

City Manager Sykes asked what is the size limit for periodic reviews for cities?

Beth Goodman replied she doesn't think cities are going into periodic review all that often.

City Manager Sykes stated the unfortunate thing is most cities went through periodic review a long time ago.

Commissioner Jensen stated one of the comp plan goals was in regards to transportation through residential areas, and he thinks that will need to be looked at because as we grow those secondary routes are going to be important.

City Manager Sykes asked Beth Goodman when this is done will we know how many buildable land areas we have, or acres we should be looking to bring into the urban growth boundary?

Beth Goodman replied yes, and no. She explained the answer is yes if all the land you brought in was buildable. She explained in bringing that land in and if it is on slopes, that land would not be considered buildable. She stated you will have a very good idea.

Mayor Burge asked about inclusionary zoning.

Beth Goodman replied she is not sure if it is appropriate for Scappoose, and that is something Council will decide.

City Manager Sykes stated the last thing the community will have to determine is where will the City grow to meet the supply.

Beth Goodman replied that is a separate process that will need to be done.

City Planner Laurie Oliver explained this will give us the data or the justification for a future UGB expansion for residential lands.

Adjournment

Mayor Burge adjourned the Work Session at 6:54 p.m.

Scott Burge, Mayor

Attest: _____
Susan M. Reeves, MMC, City Recorder

MONDAY, NOVEMBER 7, 2016
CITY COUNCIL MEETING
Regular meeting 7:00 p.m.
Scappoose Council Chambers
33568 East Columbia Avenue

Call to Order

Mayor Burge called the City Council meeting to order at 7:00 p.m.

Pledge of Allegiance

Roll Call

City Council Members Present:

Scott Burge	Mayor
Jeff Erickson	Council President
Jason Meshell	Councilor
Barb Hayden	Councilor
Rich Riffle	Councilor
Joel Haugen	Councilor

Staff Present:

Michael Sykes	City Manager
Norm Miller	Police Chief
Susan M. Reeves	City Recorder
Laurie Oliver	City Planner
Alexandra Rains	Program Analyst

Excused: Councilor Mark Reed

Legal Counsel Shelby Rihala

Press: Courtney Vaughn, Spotlight

Approval of the Agenda

Councilor Hayden moved, and Councilor Meshell seconded the motion to approve the agenda. Motion passed (6-0). Mayor Burge, aye; Council President Erickson, Councilor Meshell, aye; Councilor Hayden, aye; Councilor Riffle, aye, and Councilor Haugen, aye.

Public Comments

There were no public comments.

Consent Agenda ~ October 17, 2016 City Council Works Session and meeting minutes, and Appointment of Alternate Planning Commissioner

Mayor Burge explained he will be appointing Karen Blades as the Planning Commission Alternate.

Councilor Hayden moved, and Councilor Haugen seconded the motion to approve the consent agenda ~ October 17, 2016 City Council Works Session and meeting minutes, and Appointment of Alternate Planning Commissioner Karen Blades. Motion passed (6-0). Mayor Burge, aye;

Council President Erickson, Councilor Meshell, aye; Councilor Hayden, aye; Councilor Riffle, aye, and Councilor Haugen, aye.

Old Business

Ord No. 859 Construction Hours

Mayor Burge explained Ordinance No. 859 is on second reading.

City Manager Sykes explained this is a matter that we took up at the last meeting. This simply changes the hours of operation Monday through Friday to 7 a.m. to 7 p.m. as opposed to 7 a.m. to 8 p.m., reducing it by an hour.

Mayor Burge read the title for a second time.

Motion passed (6-0). Mayor Burge, aye; Council President Erickson, Councilor Meshell, aye; Councilor Hayden, aye; Councilor Riffle, aye, and Councilor Haugen, aye.

New Business

Immediate Opportunity Fund Grant Resolution

Program Analyst Alexandra Rains went over the staff report. The purpose of the Immediate Opportunity Fund (IOF) is to support primary economic development in Oregon through the construction and improvement of streets and roads. The 1987 Oregon Legislature created state funding for immediate economic opportunities with certain motor vehicle gas-tax increases. The IOF is financed at a level of \$7 million per biennium and may be applied to four different project types: A) specific economic development projects that affirm job retention and job creation opportunities, B) revitalization of business or industrial centers to support economic development, C) preparation of Oregon Certified Project Ready Industrial Sites and D) preparation of regionally significant industrial areas. Each project designation has limits on funding per biennium and per project. The amount of an IOF grant is 50% of the total project costs, up to the designated funding limit for each project type and must be administered by another government agency.

City Manager Sykes explained he thinks something that is important to note as well is the fact that we built into the grant the engineer construction management cost that were associated with this. He stated basically this isn't going to cost the City any money.

Councilor Riffle moved, and Council President Erickson seconded the motion Council authorize passage of Resolution No. 16-22 to grant authority to the City Manager to apply for the Immediate Opportunity Fund from ODOT and delegate authority to the Mayor to sign the application. Motion passed (6-0). Mayor Burge, aye; Council President Erickson, Councilor Meshell, aye; Councilor Hayden, aye; Councilor Riffle, aye, and Councilor Haugen, aye.

Announcements ~ information only

Calendar

Mayor Burge went over the calendar. He explained the November 21 Council meeting will be cancelled.

Councilor Hayden stated they have sent in a request to close down 1st Street and Myrtle. She explained the Community Club is limited in the area they have this year.

City Manager

City Manager Sykes explained Council has a copy of his written department report. He explained the City did receive an annexation application. He explained we were successful in receiving the HEAL Grant. He explained Public Works Director Robyn Bassett has some street projects in the next few weeks.

Police Chief

Chief Miller explained Hot Chocolate on Halloween Night went well. There will be Coffee with a Cop on November 19, at McDonald's.

Councilors & Mayor

Councilor Haugen stated RARE Employee Ben is doing a great job.

Councilor Hayden asked for the construction at Heritage Park to be stopped by 4:00 p.m. on November 28. She explained the Watts House is having a wine event on December 3. Also there will be an Evening with Santa on December 16, and the house will be open for tours.

Mayor Burge gave an overview of Governor Brown being at the OIMC building this past Wednesday, and it was a good event.

Adjournment

Mayor Burge adjourned the meeting at 7:13 p.m.

Scott Burge, Mayor

Attest:

Susan M. Reeves, MMC, City Recorder

CITY OF SCAPPOOSE

Council Action & Status Report

Date Submitted: November 30th 2016

Agenda Date Requested: December 5th 2016

To: Scappoose City Council

From: City Manager Michael Sykes

Subject: Improvement Agreement between the City of Scappoose and Cascades Tissue

TYPE OF ACTION REQUESTED:

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Ordinance |
| <input checked="" type="checkbox"/> Formal Action | <input type="checkbox"/> Report Only |

BACKGROUND INFORMATION:

The City of Scappoose has been working with Cascades Tissue since 2015 to assist the Company with a significant expansion project. The Company purchased 50 acres of privately owned industrial land adjacent to the Scappoose Industrial Park and within the City Limits. They broke ground earlier this year on phase I of their expansion project and expects to be operational by Spring 2017.

As part of Cascades' approved development plans, the company is required to improve portions of West Lane Road to accommodate trucks entering the site. The improvements include widening of approximately 1,031 linear feet of West Lane Road between the S.E. corner of Crown Zellerbach Road and Wagner Court to accommodate a three lane collector (two travel lanes and a center turn lane) without parking, a 14-foot center turn lane, 12-foot northbound travel lane, 6-foot bike lane, curb and gutter, 6-foot sidewalk, storm drainage, street trees, lighting, paving and two commercial driveways.

CURRENT STATUS OF PROJECT:

In order to assist Cascades Tissue with said improvements, and promote economic development in general through expansion of the project beyond Cascades' frontage to

Request for Council Action

adjoining property owners, the City applied for two grants, the Immediate Opportunity Fund Grant from ODOT (IOF)¹ and the Firm Business Commitment Grant from the Infrastructure Finance Authority (IFA)². The City's application for both grants were authorized by City Council in Resolutions 16-22 and 16-21. The City will use the grant monies to complete additional improvements on West Lane Road from the Jet Center's parcel north of Cascades to Airpark Development's parcel south of Cascades. In total, the expanded project will cover approximately 1,716 linear feet of West Lane Road.

To satisfy the requirements of the IOF and IFA programs the City must enter into an Improvement Agreement with Cascades Tissue which outlines the details of the project and the respective responsibilities of each party, including financial obligations. To that end, the City has drafted said Improvement Agreement³ and attached it to this staff report for review (an Improvement Agreement with Airpark Development LLC will be forthcoming in the next several weeks).

FISCAL IMPACT:

The Improvement Agreement with Cascades Tissue (and eventually Airpark Development LLC) will allow the City to secure the IOF and IFA funds needed to complete the expanded frontage improvements on West Lane Road. The Agreement will not require any City funding.

SUGGESTED MOTION:

The City suggests Council authorize the City Manager to execute the Improvement Agreement with Cascades Tissue.

1 See Attachment A

2 See Attachment B

3 See Attachment C

7.2

Resolution No. 16-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SCAPPOOSE
CANVASSING RESULTS OF THE NOVEMBER 8, 2016 GENERAL ELECTION**

WHEREAS, the Columbia County Clerk has certified the results of the election held in the City of Scappoose on November 8, 2016; and

WHEREAS, the Columbia County Clerk has filed with the City an Abstract of the votes of the election and it is necessary that the City Elections Official now canvass the results of the election; and

WHEREAS, the certified election results are attached as Exhibit A to this resolution and the City Council deems it appropriate to accept the official results and to direct the City Recorder to take all required actions relative thereto.

NOW, THEREFORE BE IT RESOLVED,

Section 1: The City Council hereby accepts and approves the official results of the November 8, 2016 election as shown in Exhibit A to this resolution.

Section 2: The City Recorder is hereby directed to canvass the votes.

Section 3: This Resolution shall be effective upon passage.

PASSED AND ADOPTED by the City Council this ____ day of _____, 2016 and signed by the Mayor and City Recorder in authentication of its passage.

CITY OF SCAPPOOSE, OREGON

Scott Burge, Mayor

Attest: _____
Susan M Reeves, MMC, City Recorder

		VOTES		PERCENT				VOTES		PERCENT	
Mayor CITY OF SCAPPOOSE											
Vote For 1											
01 = Mark Reed		990		30.17							
02 = Scott Burge		2,261		68.91	04 = OVER VOTES			3			
03 = WRITE-IN		30		.91	05 = UNDER VOTES			456			

		01	02	03	04	05					

0031 31 City of Scappoose ONE		163	407	5	0	77					
0032 32 City of Scappoose TWO		554	1200	19	1	258					
0034 34 City of Scappoose FOUR		273	654	6	2	121					

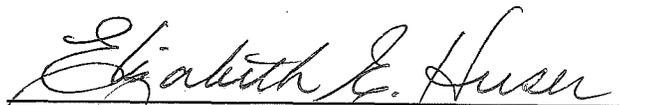
		VOTES		PERCENT				VOTES		PERCENT	
Council Member (B) CITY OF SCAPPOOSE											
Vote For 3											
01 = Joel Haugen		1,471		20.75							
02 = Megan Greisen		1,889		26.65	05 = WRITE-IN			92	1.30		
03 = Patrick H Kessi		2,154		30.39	06 = OVER VOTES			9			
04 = Natalie Sanders		1,483		20.92	07 = UNDER VOTES			4,122			

		01	02	03	04	05	06	07			

0031 31 City of Scappoose ONE		281	338	383	233	13	3	705			
0032 32 City of Scappoose TWO		767	1016	1149	849	47	3	2265			
0034 34 City of Scappoose FOUR		423	535	622	401	32	3	1152			

I hereby certify that the votes recorded on this report correctly summarize the tally of votes cast at the November 8, 2016 Oregon General Election.

Dated this 28th day of November 2016.


Elizabeth E. Huser
Columbia County Clerk

NUMBERED KEY CANVASS
RUN DATE:11/22/16 06:43 PM

Columbia County, Oregon
General Election
November 8, 2016

Certified Final
REPORT-EL52
PAGE 0002

		VOTES		PERCENT				VOTES		PERCENT	
5-261 CITY OF SCAPPOOSE											
Vote For 1											
01 = Yes		2,629		72.99		03 = OVER VOTES				1	
02 = No		973		27.01		04 = UNDER VOTES				137	

		01	02	03	04						

0031 31 City of Scappoose ONE		438	185	0	29						
0032 32 City of Scappoose TWO		1421	535	0	76						
0034 34 City of Scappoose FOUR		770	253	1	32						
=====											

5-262 CITY OF SCAPPOOSE											
Vote For 1											
01 = Yes		1,325		37.26		03 = OVER VOTES				6	
02 = No		2,231		62.74		04 = UNDER VOTES				178	

		01	02	03	04						

0031 31 City of Scappoose ONE		236	382	0	34						
0032 32 City of Scappoose TWO		712	1213	3	104						
0034 34 City of Scappoose FOUR		377	636	3	40						
=====											

MARIJUANA TAX COLLECTION AGREEMENT

This Marijuana Tax Collection Agreement (“Agreement”) is entered into between the State of Oregon, acting by and through its Department of Revenue (the “Department”) and the City of Scappoose (“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 sales of marijuana items by Marijuana Retailers authorized under ORS 475B.345 and approved by the voters of City.

(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, that is confidential under ORS 314.835.

(b) “Fees” means collectively the Administrative Services Fee, the Business Fee and the Core Systems Replacement Fee 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 475B.345.

(d) “Local Tax” or “Local Taxes” means the Marijuana Tax imposed by City, together with any additional interest or penalties provided for by 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 licensed Marijuana Retailer located in the taxing jurisdiction of City.

(f) “Marijuana Retailer” has the meaning given in ORS 475B.015.

(g) “Marijuana Tax” means the tax imposed on sales of marijuana items by Marijuana Retailers pursuant to ORS 475B.345.

(h) “Marijuana Taxpayer” means a licensed Marijuana Retailer that is subject to the Marijuana Tax imposed by a Local Government.

(i) “Ordinance” means the ordinance adopted by the governing body of City and approved by the voters of City on 11/8/2016, a copy of which is attached hereto as Exhibit B and by this reference incorporated herein.

(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 addressing the requirements for paying taxes with currency and other matters related to the taxation of marijuana under ORS chapter 475B. City understands and agrees that such rules will be applied to Local Taxpayers.

(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 marijuana 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 Marijuana 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) **Costs**. 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 Marijuana Taxpayers in each Local Government.

(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 marijuana 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 0.05 percent of the Department's Business Division expenses for the administration of all marijuana taxes;

(c) "Core Systems Replacement fee": Charged only one time after execution of this Agreement and calculated as a flat fee per Local Taxpayer. The total Core Systems Replacement Fee shall not exceed two hundred dollars (\$200.00) per Local Taxpayer in the first full quarter following execution of this Agreement.

FOR EXAMPLE, in a hypothetical with the following assumptions:

250 Marijuana Taxpayers

50 Local Taxpayers in the City of Mainville

2 Local Taxpayers in the City of Middletown

Business Division's Marijuana Expenses: \$500,000 per year

Hourly DAS rate: \$99/hour

The fees would be calculated as follows:

Administrative Services Fee = $(\$99/\text{hour} * 60 \text{ hours}) / 250 \text{ Marijuana Taxpayer} =$
\$23.76 per Local Taxpayer per year

Business Fee = $\$500,000 \text{ in marijuana expenses per year} * 0.05\% =$ \$250 per
Local Taxpayer per year

Core Systems Replacement Fee = \$200 per Local Taxpayer, one time

City of Mainville, year 1: $(\$23.76 \text{ Administrative Services Fee} + \250 Business
 $\text{Fee} + \$200 \text{ Core Systems Replacement Fee}) * 50 \text{ Local Taxpayers} =$ \$23,688 in
costs

City of Mainville, subsequent years: $(\$23.76 \text{ Administrative Services Fee} + \250
 $\text{Business Fee}) * 50 \text{ Local Taxpayers} =$ \$13,688 in costs

City of Middletown, year 1: $(\$23.76 \text{ Administrative Services Fee} + \250 Business
 $\text{Fee} + \$200 \text{ Core Systems Replacement Fee}) * 2 \text{ Local Taxpayers} =$ \$947.52 in
costs

City of Middletown, subsequent years: $(\$23.76 \text{ Administrative Services Fee} +$
 $\$250 \text{ Business Fee}) * 2 \text{ Local Taxpayers} =$ \$547.52 in costs

(e) In addition to the Fees described above, the Department may withhold or invoice City for the Department's costs to administer extraordinary services not described in this Agreement related to the Local Tax; such extraordinary 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.

(f) 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.

(g) The Department shall not collect more in fees than its costs to administer the Local Tax, per ORS 305.620(5). It is using the above formula in the interests of producing its best estimate of costs.

(6) Withholding for Fees and Rebate. The Department shall 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 such 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, exceed 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, any extraordinary costs assessed, the amount withheld under Section 6 of this Agreement and the cumulative amount of delinquent Local Taxes for each Marijuana Retailer 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 should make all efforts to prevent Confidential Information from being released. The Department and City shall disclose any non-confidential information in a report when required to do so by law, including the Oregon Public Records Law, ORS 192.410 to 192.505.

(9) Department Annual Reports. In the first calendar quarter of each year, the Department shall make 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 expenses by its Fee categories. In such 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 should make all efforts to prevent Confidential Information from being released. The Department and City shall disclose any non-confidential information in the report when required to do so by law, including the Oregon Public Records Law, ORS 192.410 to 192.505.

(10) City Reports. Within sixty (60) days of the effective date of this Agreement, City shall provide the Department with a list of Local Taxpayers in its jurisdiction and a list of zip code areas that are within its jurisdiction for purposes of imposing the Local Tax. City shall provide an updated list of Local Taxpayers to the Department each calendar quarter thereafter. City shall review all reports and reconciliations provided by the Department and promptly notify the Department of any perceived errors or omission 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 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 amendments to ORS 475B.345 or ORS 305.620 which 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 in the Ordinance, and all correspondence relating to public relations will be handled by City. The Department shall promptly notify City of any matter arising in the administration of the Marijuana 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 only to City as principal, by the Department as its agency, for purposes of carrying out the administration of the Local Tax imposed by City. Requests for Confidential Information shall 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 information is not feasible, the Department shall so advise City.

(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 both the designated Department Authorized Representative (indicated below) and the Department's Disclosure Office (disclosure.office@oregon.gov). When the employee terminates employment with City, City will forward the certificate to the Department's Disclosure Officer indicating the employee is no longer employed by City. A listing of every person authorized to request and receive Confidential Information identified in this Agreement will be sent to the following designated representative:

John Galvin, Marijuana Tax Program Manager, marijuanatax.DOR@oregon.gov

(c) Upon request and pursuant to the instructions of DOR, City shall return or destroy all copies of Confidential Information provided by DOR 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 this Agreement.

(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 will administer the Local Tax for City for each calendar quarter commencing after this Agreement is executed; provided, however, if this Agreement is fully executed on or before the 15th day of the calendar quarter, the Department will administer 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 of Scappoose
Finance Administrator Jill Herr
33568 East Columbia Avenue
Scappoose, OR 97056

Oregon Department of Revenue
Marijuana Tax Program
PO Box 14630
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 of Scappoose

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:

150-800-033 (Rev. 2-11)

• 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

150-800-033 (Rev. 2-15)

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

*City of Scappoose
Heritage Trees
Proclamation*

DRAFT

WHEREAS, the City of Scappoose is located in a naturally occurring forested region; and

WHEREAS, existing mature trees provide a historical link to Scappoose’s early settlers and specifically to one of our founding fathers; and

WHEREAS, trees provide numerous environmental benefits such as wildlife habitat, oxygen production, carbon dioxide sequestration, erosion reductions and temperature moderation; and

WHEREAS, trees are the largest living feature of our landscapes and touch our lives on a daily basis; and now

THEREFORE, I, Scott Burge, Mayor of the City of Scappoose, Oregon do hereby proclaim:

That the City Manager has designated the **Oregon White Oak** (*Quercus garryana*) **Tree** located at

33306 Seely Lane, Scappoose, Oregon
To be a

HERITAGE TREE

In the City of Scappoose and urge all citizens to enjoy and protect our Heritage Trees and to celebrate this day.

IN WITNESS WHEREOF, I hereunto set my hand and cause the seal of the City of Scappoose, to be affixed. Done at City Hall in the City of Scappoose, Oregon, on this 5th day of December 2016.

CITY OF SCAPPOOSE, OREGON

DRAFT

Scott Burge, Mayor

Attest: _____
Susan M. Reeves, MMC, City Recorder

The tree is roughly 76 feet tall with an average canopy diameter of 92 feet.



CITY OF SCAPPOOSE

December 2016						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 Work Session 6pm City Council 7pm	6	7	8 Planning Commission 7pm	9 Chapman Landing Ad Hoc meeting 11am	10
11	12	13 Park & Rec Committee 6pm	14	15	16 EDC ~ noon	17
18	19 Work Session 6pm City Council 7pm	20	21	22	23 City Offices closed	24
25	26 City Offices closed	27	28	29	30	31

CITY OF SCAPPOOSE

January 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Happy New Year!!	2 City offices closed	3 Welcome new Council members reception 6pm City Council 7pm	4	5	6	7
8	9	10	11	12	13 Chapman Landing Ad hoc meeting 11am	14
15	16 Martin Luther King Jr. Day City offices closed	17 Work Session 6pm City Council 7pm	18	19 EDC ~ noon Park & Rec 6pm	20	21
22	23	24	25	26	27	28
29	30	31				