

APPENDIX C

**City of Roseburg Parking District
Information and Ordinances**

City of Roseburg

TO: New Downtown Development District Business Owner

We would like to take this opportunity to welcome you and your business to Downtown Roseburg.

Please find attached information relating to the Downtown Development District in which you have recently chosen to locate your business. Included in this packet are: A Downtown Development District Business Tax Registration Form; a quarterly business tax report; an employee vehicle listing; a copy of Roseburg Municipal Code Chapter 2.16, which designates the Downtown Development District, and Chapter 9.14, which regulates the Downtown Development District tax.

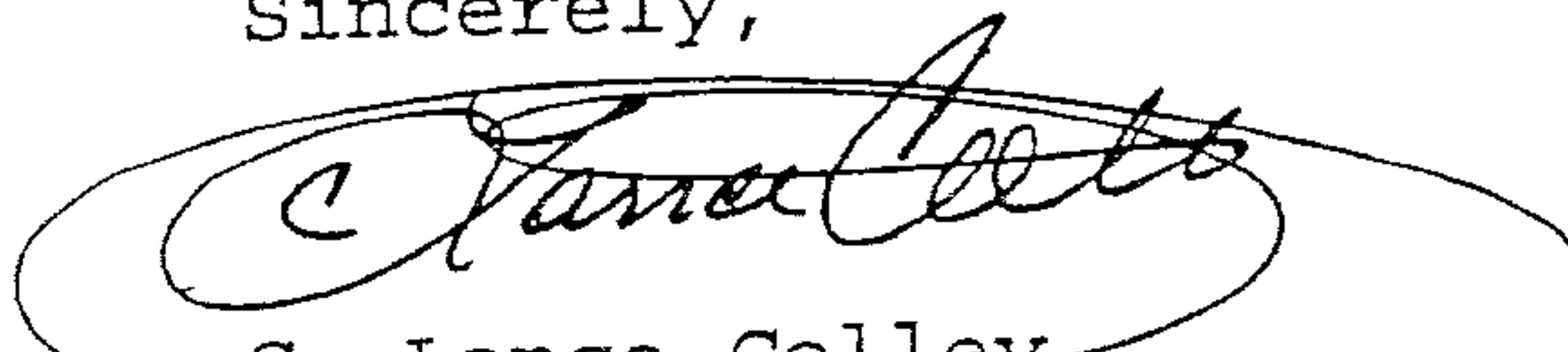
Also attached is a copy of Roseburg Municipal Code Chapter 8.04 concerning parking in the Downtown Development District. Free on-street parking in the district is provided for business customers. Unless off-street parking is provided with your building/office space, you will either need to park outside the district or obtain a parking permit for one of the public or private parking lots. Rates for the City owned lots are quarterly and vary depending on the lot. You may obtain information regarding rates and the different public parking lots from Finance Department staff.

We hope that you will take an opportunity to review the enclosed information. If you have any questions relating to the District's establishment, the Finance Director will be happy to discuss those questions with you.

When the District was established, a Downtown Development District Board was appointed to represent the myriad of businesses and property owners. The Board generally meets at 8:00 a.m. on the third Wednesday of each month at City Hall, and welcomes your input and participation.

Please let us know if we can be of assistance to you, and please take the time to fill out the attached forms and return them to City Hall. Again, welcome to Downtown!

Sincerely,



C. Lance Colley
Finance Director

CITY OF ROSEBURG
DEPARTMENT OF FINANCE

BUSINESS AND PROFESSIONS
DOWNTOWN DEVELOPMENT DISTRICT TAX REGISTRATION

Date Business Opened _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____ PHONE: _____

BUSINESS MAILING ADDRESS: _____

MANAGER OR AGENT: _____

TYPE OF ORGANIZATION: Corporation: _____ Partnership: _____ Self-Employed: _____

Registered Name of Corporation: _____

Registered Agent's Name: _____

Registered Agent's Address: _____

NAME OF PARTNERS, OWNERS OR CORPORATION OFFICERS:

<u>Name</u>	<u>Title</u>	<u>Residence Address/Phone</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

PLEASE CHECK TYPE OF TAX TO BE PAID: Professional: _____ Non-Professional: _____

Signature

Title

Date

FIRM NAME _____

ADDRESS _____

**CITY OF ROSEBURG
DOWNTOWN DEVELOPMENT DISTRICT
BUSINESS TAX REPORT**

BE SURE THIS FORM IS FILLED IN COMPLETELY, CORRECTLY, AND SIGNED.
REFER TO RULES AND REGULATIONS REGARDING DEFINITIONS, TAX RATES,
DATE DUE, INTEREST AND PENALTIES. ANY QUESTIONS MAY BE DIRECTED
TO THE FINANCE DEPARTMENT AT 672-7701.

LIST NAMES OF
PROFESSIONAL EMPLOYEES
(INCLUDED IN LINE 1)

QUARTER ENDED _____

DUE DATE _____

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

CHANGE OF ADDRESS MUST BE FILED AND REPORTED
IMMEDIATELY TO THE FINANCE DEPARTMENT.

IF BUSINESS IS DISPOSED OF OR SUSPENDED,
CLOSING RETURN MUST BE FILED IMMEDIATELY AT THE FINANCE
DEPARTMENT, CITY HALL, AND THE TAX DUE MUST BE PAID. NO
CHANGE OF OWNERSHIP CAN BE RECORDED UNTIL THIS IS DONE.

CHECKS AND MONEY ORDERS IN THE EXACT
AMOUNT OF TAX DUE ARE ACCEPTED BY THE FINANCE DEPART-
MENT, AND DO NOT CONSTITUTE PAYMENT UNTIL CLEARED. THE
FINANCE DEPARTMENT ASSUMES NO RESPONSIBILITY FOR LOSS
IN TRANSIT.

REMITTANCE: AVOID PENALTY; BE SURE PROPER
REMITTANCE IS ENCLOSED AND
THIS FORM IS SIGNED.

MAKE CHECKS PAYABLE TO: CITY OF ROSEBURG

I DECLARE, UNDER PENALTY OF MAKING A FALSE
STATEMENT, THAT TO THE BEST OF MY KNOW-
LEDGE AND BELIEF, THE STATEMENTS HEREIN ARE
CORRECT AND TRUE.

SIGNATURE

TITLE

DATE

CALCULATION SECTION	
PROFESSIONAL	
1. PROFESSIONALS SUBJECT TO TAX	#
2. TOTAL TAX DUE FOR QUARTER	
\$80 x LINE 1	\$
3. INTEREST = 1.5% PER MONTH OF	
TAX DUE ON LINE 2	\$
4. LATE PENALTY	
10% OF LINES 2 AND 3	\$
5. PRIOR PERIOD ADJUSTMENT	
(PARKING CREDIT)	
EXPLAIN ON REVERSE OF FORM	\$
6. TOTAL TAX, INTEREST	
AND PENALTY DUE	\$
NON-PROFESSIONALS	
1. GROSS SALES OR RECEIPTS	\$
2. LESS ALLOWABLE DEDUCTIONS	
(SEE WORKSHEET)	\$
3. TAXABLE SALES	
LINE 1 LESS LINE 2	\$
4. TAX COMPUTATION = \$2.50 PER	
\$1000 OR PART THEREOF OF LINE 3	\$
5. OTHER CHARGES	\$
6. TOTAL DUE FOR QUARTER	
TOTAL OF LINES 4 & 5 - \$10 MINIMUM	\$
7. INTEREST = 1.5% PER MONTH OF	
TAX DUE ON LINE 6	\$
8. PENALTY	
10% OF LINES 6 & 7	\$
9. PRIOR PERIOD ADJUSTMENT	
(PARKING CREDIT)	
EXPLAIN ON REVERSE OF FORM	\$
10. TOTAL TAX, INTEREST	
AND PENALTY DUE	\$

CHAPTER 2.16

DOWNTOWN DEVELOPMENT BOARD Ordinance No. 2892 - September 25, 1995

Section:

- 2.16.010 Creation of the Board.
- 2.16.020 Purpose.
- 2.16.030 Duties - Responsibilities.
- 2.16.040 Organization of Board.

2.16.010 Creation of the Board.

There is created and established a Board of the City to be designated as the "Roseburg Downtown Development Board."

2.16.020 Purpose.

The purposes for the creation and continued existence of the Board are for financing and administering in the Downtown Development District a program of economic promotion and development, public parking for vehicles and promotion of all modes of transportation, parking and public transit.

2.16.030 Duties - Responsibilities.

The duties and responsibilities of the Board shall include but not be limited to the following:

- A. Prepare and submit to the City Manager a preliminary budget for the promotion, development and parking program of the Downtown Development District. The budget shall estimate income and expenditures for the program for that year and be in a form prescribed by the Finance Department.
- B. Submit to the City Manager a written proposal of the rates of ad valorem and business and occupation taxation that the Board deems necessary to finance the promotion, development and parking program.
- C. Have all authority over the expenditures of funds allowed under the City Charter and ordinances of the City.

2.16.040 Organization of Board.

- A. The Board shall consist of eleven members; four of whom shall be an owner or manager of a retail business; two of whom shall be professionals; three of whom shall be property owners; one of whom shall be a manager, assistant manager or officer of a financial institution; with situs in, carrying on an occupation headquartered in, or owning property in, the Downtown

- B. The Council may also refuse to recommend approval if it determines that public opinion weighs against the issuance of a license. Such public opinion will be evaluated in light of the reasons expressed and the extent to which the persons expressing it are likely to be affected by the issuance of the license. Greater weight will be given to opinions of persons residing, working or owning businesses within a one mile radius of the proposed premises. The number of persons expressing support or opposition will not, in and of itself, be controlling.
- C. A finding that one or more of the criteria in this Section is not met shall be grounds for a Council recommendation of denial unless the applicant can demonstrate that good cause exists for the Council to find to the contrary.
- D. Package Store License. In addition to the criteria in the above Subsections A and B, the following special standards and criteria shall apply to applications for package store liquor licenses within the City:
1. A history of sale of alcoholic liquor to any person who is visibly intoxicated as shown by police reports and/or testimony of persons residing, working or owning a business in the neighborhood; or
 2. An unreasonable number of detoxification holds by the City Police Department from the area around the store premises.

CHAPTER 9.14

DOWNTOWN DEVELOPMENT DISTRICT TAX Ordinance No. 2967 - Adopted November 12, 1996

Sections:

- | | |
|----------|---|
| 9.14.010 | Purpose. |
| 9.14.020 | Imposition. |
| 9.14.030 | Classification Grievances. |
| 9.14.040 | Due Date. |
| 9.14.050 | Raising Taxes. |
| 9.14.060 | Gross Sales and Receipts. |
| 9.14.070 | Credit for Consumer Parking. |
| 9.14.080 | Administration - Rules and Regulations. |
| 9.14.090 | Inspection of Accounts and Books. |
| 9.14.100 | Collection Action - Lien. |
| 9.14.110 | Extension of Payment Deadline. |
| 9.14.120 | Delinquency - Interest. |
| 9.14.130 | Delinquency - Late Payment. |
| 9.14.140 | Fraud or Evasion - Penalty and Assessment. |
| 9.14.150 | Fraud or Evasion - Review of Determination. |
| 9.14.160 | Special Ad Valorem Tax. |
| 9.14.170 | Penalty - Failure to Pay - Confidentiality Violation. |

- . Psychologists;
- . Public relations consultants;
- . Real estate loan brokers, realtors and real estate sales agents;
- . Religious practitioners;
- . Surgeons;
- . Tax consultants;
- . Title examiners and title insurance representatives.

1. **Self Employed:** A tax shall be imposed for that person and for each person for whom the self employed professional employs as a professional employee.

2. **Partnership, Association or Corporation:** A tax shall be imposed for each professional stockholder or professional employee in or of the partnership, association or corporation.

3. **Tax-Exempt Organization -** Has a tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and employs professionals as defined by this Chapter: A tax shall be imposed for a maximum of the total tax for one professional per year regardless of the number of professionals that are employed by the organization.

4. **Part-Time Operation:** A professional who operates on a part-time basis may petition to the Downtown Development Board to be taxed on a pro rata basis or as a nonprofessional as provided in Subsection 9.14.020.B. The Downtown Development Board, in its sole discretion, may grant the request and may impose a minimum tax. The Downtown Development Board may base its decision on the number of persons, including professionals, employed at the subject establishment, the number of clients customarily patronizing such establishment, hours of operation and other facts it may deem relevant.

B. **Non-Professionals** - excludes banks, savings and loan associations, consumer finance companies and car dealers: A tax shall be imposed per one thousand dollars of gross sales and receipts from the business during that quarter or the minimum tax set by Council resolution, whichever is greater.

C. **Banks and Savings and Loan Associations:** A tax shall be imposed per one thousand dollars based on one and three-quarters percent of the total demand deposits, and five-tenths of one percent of the total time deposits. Total time and demand deposits of banks shall be the total daily average deposits during that quarter as reported on the Federal Reserve Call; and total time deposits of savings and loan associations shall be the total daily average of all savings deposits during that quarter. Whenever savings and loan associations receive demand-type deposits, the tax rate on those deposits shall be at a rate as set by Council resolution per one thousand dollars based on one and three-quarters

A. Include:

1. The total amount charged or received from sales, including sales to employees;
2. The total amount charged or received for the performance of acts, services or employment of any nature, whether or not done incidentally to the sale of goods.

B. Do not include:

1. Any cash discount allowed and taken by a purchaser;
2. Freight, delivery or labor expenses of the purchaser paid by the seller and billed to the purchaser at cost;
3. Uncollectible balances on installment sales;
4. Sales on the basis of competitive bids to hotels, motels, medical institutions, apartment house owners or operators, building contractors, schools, governmental entities or professional or business offices;
5. Sales of goods shipped from a point outside the state directly to the customer or to a common pick-up point;
6. Cash or credit allowed a purchaser on merchandise previously sold by the seller but returned by the purchaser because such merchandise was found to be defective or otherwise unsatisfactory;
7. Any tax which by law is required to be collected from the purchaser by the seller on behalf of the taxing agency; or
8. Sales of prepared food sold as part of a catered business and consumed off the premises by a congregated gathering of people.

9.14.070 Credit for Consumer Parking.

A credit for consumer parking spaces provided by a tenant business within the District in an amount set by Council resolution per space per year will be provided to offset the tenant's taxes due pursuant to this Chapter up to a maximum of fifty percent of the total tax due on an annual basis. No credit shall be given for employee parking spaces. Furthermore, a credit as stated herein will be given for consumer parking spaces provided on parking lots adjacent and contiguous to the District provided that the tenant's principal place of business is within the District and the parking is provided by the tenant.

