

APPENDIX E

City of Tualatin Ordinances

ORDINANCE NO. 475-79

AN ORDINANCE ESTABLISHING A CORE AREA PARKING DISTRICT AND BOARD; ESTABLISHING A PARKING TAX AND IMPACT FEE; PROVIDING FOR ADMINISTRATION OF TAX AND FEE; AND PROVIDING PENALTIES

The City of Tualatin ordains as follows:

Section 1. District Established. There is hereby established in the City of Tualatin the Core Area Parking District. Said district shall encompass the area as shown on Exhibit "A" attached to this ordinance and incorporated herein by reference. The purpose of the district shall be to construct, operate, maintain and administer public parking facilities.

Section 2. Definitions. For the purpose of this ordinance, the following words and phrases shall mean:

(1) Annual tax. A tax related to the annual operating costs of the district.

(2) Annual tax rate. An amount, expressed in dollars, established in accordance with Section 6 and used to compute the annual tax.

(3) Gross leasable area. The total floor area designed for tenant, occupancy and exclusive use, expressed in square feet and measured from the center line of joining partitions and from outside wall faces.

(4) Impact fee. A fee related to the capital cost of financing a parking space.

(5) Non-taxable residential uses. Detached single family residential uses, and in multi-family residential uses, only the common entryways, common hallways, out of the living unit storage areas, group dining and lounge facilities, but not common cooking facilities and vehicle storage facilities.

(6) Person. A natural person, firm, partnership, association or corporation.

(7) Taxable residential uses. Residential uses, other than non-taxable residential uses, but including administrative and maintenance facilities, and commercial space of any residential development, the commercial portion of mixed-use development, and all multi-family residential development that, due to an inadequate number of on-site parking spaces as specified in the Tualatin Development Code, is designed to rely in part or wholly on public parking facilities.

(8) Tax year. July 1 to June 30.

(9) Use. All businesses, professions, occupations, trades and fraternal and religious organizations. [Section 2 amended by Ordinance No. 892-93, Secs. 1 and 2, passed April 26, 1993.]

Section 3. Parking District Board. There is hereby created the Core Area Parking District Board. Said Board shall

consist of nine members. Whenever possible, eight members of the Board must own, operate or occupy business premises in the District. The additional member of the Board shall be a member of the City Council. Each member shall be appointed by the Council for a term of three years or until a successor is appointed. The first nine Board members shall be so appointed that the terms of three shall expire December 31, 1980, three on December 31, 1981, and three on December 31, 1982. Vacancies on the Board arising from the death, disability, resignation or loss of qualifications of any member shall be filled by the Council by appointment of a successor to serve the remaining term of office. No member shall serve more than two three-year terms in succession. Upon the failure of a Board member to satisfy the attendance requirements established by the Board, the Council shall declare the position vacant and fill the position in the manner provided above. The chairman of the Board shall serve as an ex officio member of the City of Tualatin Urban Renewal Advisory Committee. The City Council shall annually establish a regular monthly meeting date for the Board. In addition, the chairman or a majority of the members of the Board may call special meetings.

In addition to the regular members of the Board, the City Council may appoint not more than one ex officio member under the age of eighteen (18) years, who shall serve a one-year term which may be renewed for one additional year. Except as otherwise provided, such ex officio member shall be treated as a Board member, i.e., by receiving a copy of the agenda and staff report, and by full participation in the Board's discussion. Such ex officio member shall not be counted for purposes of establishing a quorum for the conduct of Board business and shall not be permitted to vote on motions or other action taken by regular Board members. In addition to other criteria deemed relevant by the Council for appointment or removal, the Council may consider the effect of participation on the Board on such person's academic performance. [Section 3 amended by Ordinance No. 583-82, passed August 23, 1982 and Ordinance No. 888-93, Sec. 12, passed March 22, 1993.]

Section 4. Board Organization and Duties.

(1) At its first meeting after appointment and thereafter at its first meeting of each year, the Board shall elect a chairman from its membership. The Board shall effect whatever internal organization it deems best and shall adopt rules of procedure for the conduct of its business.

(2) The Council hereby delegates to the Board the responsibility for the operation of the district. Said responsibility shall include the following:

- (a) Providing for and monitoring maintenance;
- (b) Monitoring parking regulations;

(c) Recommending payment by the Council of expenses of the district, including reimbursement to the City for administrative and legal expenses; and

(d) Other matters which pertain to the daily operation of the district.

The delegation contained herein shall be subject to the condition that any contract required for the operation of the district shall be approved and executed by the Council.

(3) By March 1 of each year, or earlier if requested, by the City Administrator, the Board shall prepare and submit to the City Budget Committee a proposed budget for the next fiscal year. Said budget shall include the estimated costs of maintaining and administering the district and the annual tax rate therefor; costs of constructing new facilities and purchasing property; and any other matter related to the budgetary needs of the district.

(4) The Board shall serve in an advisory capacity to the City Council on policy matters affecting the district, and the Council shall consult the board prior to taking action on the following:

- (a) Location of new parking lots;
- (b) Design of new lots;
- (c) Improvements to existing lots and development of new lots;
- (d) Regulation of parking lots;
- (e) Capital outlays for the district, including urban renewal funds;
- (f) Purchase of property for district purposes;
- (g) Amount of fees, taxes and credits; and
- (h) Other policy matters pertaining to the district.

(5) Notwithstanding any other provision, the City Council shall have the final determination and responsibility on all matters concerning the district.

Section 5. Parking District Tax.

(1) At such time as recommended by the Board to the Council or on July 1, 1980, and thereafter, a tax is imposed, for revenue purposes only, upon the privilege of carrying on a business, occupation, profession, trade, fraternal or religious activity, and taxable residential uses within the Core Area Parking District.

(2) The reason for the tax is that revenues are necessary for the construction, operation and maintenance of parking facilities in the district. The tax imposed herein is in addition to and not in lieu of any other tax, assessment or fee required by state or local law or ordinance, and notwithstanding any other ordinance of the City of Tualatin heretofore enacted. The acceptance by the City of any amounts due hereunder shall not be conditioned upon compliance with any other law or ordinance, regulatory or otherwise; nor shall such accep-

tance be deemed a waiver of any other law or ordinance, regulatory or otherwise.

(3) This being a revenue measure enacted to meet a local need, it is the intent of the City that this tax shall apply to all businesses, professions, occupations, trades, fraternal and religious organizations, and taxable residential units, located within the district, without regard to any law or ordinance purporting to exempt any particular use from business license taxes.

(4) Non-taxable residential uses are not subject to the annual tax.

(5) All money collected under this ordinance shall be used for the operation and maintenance of and capital improvement investment in parking facilities in the district.

[Section 5 amended by Ordinance No. 634-84, S1, passed May 14, 1984 and Ordinance No. 892-93, Sec. 3, passed April 26, 1993.]

Section 6. Establishment of Annual Tax Rate and Credit.
Beginning in 1983 and each year thereafter, the City Council shall, prior to the beginning of the tax year, enact an ordinance establishing the formula for calculating the annual tax rate, credit against the actual tax for the ensuing tax year, and the percentage of annual tax credit that may be received. [Section 6 amended by Ordinance No. 605-83, S1, passed September 12, 1983.]

Section 7. Returns and Payment.

(1) After establishment of the annual tax rate and credit pursuant to Section 6, the City shall send a tax assessment form to those conducting a taxable use in the District. The tax assessment form shall include all information used in computation of the tax in accordance with Section 8.

(2) Tax assessment returns shall be submitted to the City on or by the date(s) indicated on the form and shall be signed by the owner or manager of the use. Such returns shall be confidential and the contents thereof shall not be revealed except for purposes of administering or enforcing this ordinance.

(3) Upon receipt of a tax assessment return, signed and executed, together with payment of the required tax, the City shall issue a receipt showing the name of the use, the name of the owner or manager, and the period for which the tax is paid. A use commencing within the District during the period of the tax year shall pay that part of the tax for said year which is proportional to the unexpired year, prorated to the first day of the calendar month within which the use was commenced.

(4) Unless a taxpayer has been delinquent in payment of the prior year taxes or any installment thereon, the City shall allow a taxpayer to pay the annual tax in no more than three (3) approximately equal installment payments in accordance with

a schedule determined by the City and indicated upon the tax assessment form. Any unpaid balance shall bear interest at the rate of one and one-half percent (1-1/2%) per month or portion thereof until paid. Interest payments shall be divided among, added to, and made part of installments. Where a taxpayer has elected to pay the tax in installments and has failed to pay the amount of the payment or has failed to pay by the scheduled due date, the City Finance Officer may, after giving ten (10) days prior written notice by ordinary mail, accelerate the balance of tax payments, plus accrued interest. After the balance of installment payments and interest has been accelerated, the full amount of the tax plus accrued interest shall be due and payable. Failure by the City to accelerate payments in a particular instance shall not be construed as a waiver of the City's right to accelerate payment. [Section 7 amended by Ordinance No. 640-84, S2, passed June 25, 1984 and Sec. 7(4) amended by Ordinance No. 720-87, Sec. 2, passed May 11, 1987.]

Section 8. Computation of Tax. The computation of the annual tax shall be based upon a formula applying the annual tax rate as follows:

$$\text{Annual tax} = \frac{(\text{GLA}) \text{ of premises}}{1000} \times \text{space factor from Table A} \times \text{annual tax rate.}$$

TABLE A
Parking Space Requirement Factors

<u>Building Type</u>	<u>Space Factor</u>
General Office	3.50
Medical/Dental Office	5.00
Banks/Savings and Loan	4.50
Retail/Service	3.85
Restaurant/Tavern	5.00
Places of Assembly	2.00
Retirement Housing Facility	.50 spaces per dwelling unit
Dwelling Units within District	2.00 spaces per dwelling unit, including garage

(1) Table A is not a complete, final or exclusive list of all uses to be taxed or of all uses within the building types indicated. Each type shall be deemed to include, in addition to those specified, such allied and like occupations, professions, trades, businesses or other uses as in normal custom and

usage would be considered to be within that classification. The final determination of a question concerning any use classification or space factor shall be decided by the Board.

(2) Every use which furnishes privately owned off-street parking shall be allowed a credit as established pursuant to Section 6 against this tax for each space thus furnished. Where several uses share a common lot, the owner of the premises shall, on or before July 1st of each year, prepare and submit to the City a listing of the gross leasable area for each tenant and the number of parking spaces allocated to each tenant. Said list shall state whether the spaces are exclusively assigned or a percentage of the total spaces available. A copy of said listing shall also be furnished to each tenant and shall be the basis for computing the annual tax. Whenever a building is constructed, enlarged, remodeled or office space changed, the owner shall, within 30 days of completion or receipt of an occupancy permit, submit a new listing of tenant spaces and parking allocations to the City. [Section 8 amended by Ordinance No. 640-84, S1, passed June 25, 1984 and Ordinance No. 892-93, Sec. 4, passed April 26, 1993.]

Section 9. Reporting Requirements; Refunds.

(1) In addition to submitting any other information required by ordinance, it shall be the responsibility of the property owner, manager, and operator of leased premises within the Core Area Parking District to notify the City in writing of changes in occupancy, new occupancies of previously vacant premises or portions thereof, partitioning of leased premises to provide additional occupancies and termination of occupancies. In addition to such occupancy information, the amount of gross leasable area of the premises assigned to each occupant and any alterations in the amount of such assigned areas shall also be provided in writing to the City. Information required by this provision shall be submitted no later than twenty (20) days following the event which triggers the reporting requirement.

(2) When a use ceases operation during a tax year in which the tax, along with any interest charge and penalty, if any, has been paid, the person who paid the tax or their assignee shall, upon written request to the City, be entitled to a refund of the tax, but not the interest or penalty charges, in proportion to the unexpired tax year, prorated to the last day of the month within which the use ceased operation. [Sec. 9 amended by Ordinance No. 720-87, Sec. 1, passed May 11, 1987.]

Section 10. Impact Fee.

(1) When a structure is constructed or enlarged or when a structure is converted from a residential to a commercial use after the effective date of this ordinance, the owner shall be assessed an impact fee.

