

Tillamook County



DEPARTMENT OF COMMUNITY DEVELOPMENT
BUILDING, PLANNING & ON-SITE SANITATION SECTIONS

1510 – B Third Street
Tillamook, Oregon 97141
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Land of Cheese, Trees and Ocean Breeze

MEMO

Date: February 23, 2022
To: Tillamook County Board of Commissioners
From: Sarah Absher, CFM, Director
Subject: Proposed Amendments to Tillamook County Ordinance 86: A Short-Term Rental Operator License and License Fee within Unincorporated Tillamook County
Meeting Date: March 2, 2022

A copy of Tillamook County Ordinance 86 with proposed amendments is included for your review. Also included are copies of public comments received prior to 4:00pm.

Staff will be prepared to discuss the proposed amendments at the March 2, 2022, public meeting and will also present any additional letters of public comment received after today at 4:00pm and by 8:30am on March 2, 2022.

A second meeting on this matter has been scheduled for 10:00am on Wednesday, March 23, 2022.

If you have any questions, please do not hesitate to contact me.

Thank You,

A handwritten signature in blue ink that reads "Sarah Absher". The signature is written in a cursive, flowing style.

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of a Short-Term Rental)
Operator License *and* License Fee) *AMENDED*
within Unincorporated Tillamook) *ORDINANCE #86*
County and Providing for the)
Allocation of Funds Dedicated to)
Housing and Public Safety Initiatives)
in Tillamook County)

The Board of Commissioners for Tillamook County ORDAINS as follows:

Section 1. Title

This ordinance shall be known as the Short-Term Rental License Fee Ordinance.

Section 2. Disposition of Fees

All monies received from licenses issued shall be accounted for separately and dedicated, after administrative costs, to housing and public safety initiatives. After administrative costs, seventy-five percent (75%) of the fees shall be dedicated to housing initiatives and twenty-five percent (25%) of the fees shall be dedicated to public safety initiatives.

Section 3. Definitions

Except where the context otherwise requires, the definitions established in this Section govern the construction of this ordinance.

- (a) "Board" means the Board of County Commissioners.
- (b) "Contact Person" means the owner or if designated on the application for a permit, the agent of the owner, authorized to act for the owner.
- (c) "County" means Tillamook County, Oregon.
- (d) "Fee Administrator" means the Tillamook County ~~Board of Commissioners~~ *Department of Community Development*, or its designee.
- (e) "Guest" means a person who rents one (1) or more rooms in a Short-Term Rental for a period of less than thirty (30) consecutive days. Any person who signs a monthly rental or fixed-term lease agreement is not considered to be a "Guest" but is considered a tenant exercising Long-Term Occupancy.

- (f) "Rent" means the total consideration, other than taxes, paid or payable for occupancy of transient lodging. If a separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.
- (g) "Short-Term Rental" means a dwelling unit (including any accessory guest house on the same property) that is rented to any person on a day to day basis for a period of less than thirty (30) consecutive days. No recreational vehicle, travel trailer, or tent or other temporary shelter shall be used as or in conjunction with a Short-Term Rental. No occupancy of a parked vehicle, including recreational vehicles as defined in the Tillamook County Land Use Ordinance, in conjunction with the Short-Term Rental is permitted.

Section 4. ~~Fee Collection Short-Term Rental Operator License Required~~

~~For the privilege of operating a Short-Term Rental within Tillamook County, the property owner of a Short-Term Rental shall pay to the County a quarterly Short-Term Rental Operator License Fee based upon gross revenue receipts of the rental each quarter. This quarterly license fee is due within thirty (30) days at the end of each quarter on any Short-Term Rental accommodation where rental occupancy is less than thirty (30) consecutive days. If the rental occupancy exceeds twenty-nine (29) consecutive days, the revenue received for this stay shall not be included the gross revenue for that quarter.~~

Every owner of a Short-Term Rental within unincorporated Tillamook County is required to obtain an annual Short-Term Rental Operator License. If any person owns more than one Short-Term Rental unit on a property located within unincorporated Tillamook County, or owns multiple rental units within a structure located on a property within unincorporated Tillamook County, each rental unit shall be considered a separate rental unit and is required to obtain a separate Short-Term Rental Operator License for each rental unit.

Section 5. ~~Separate License for Separate Locations~~

~~If any person owns more than one Short-Term Rental unit on a property located within unincorporated Tillamook County, or owns multiple rental units within a structure located on a property within unincorporated Tillamook County, each rental unit shall be considered a separate rental unit and is required to obtain a separate Short-Term Rental Operator License for each rental unit.~~

Section 5.6. ~~Collection of Short-Term Rental Operator License Fee; Rules for Collection~~

- (a) *The owner of a Short-Term Rental within unincorporated Tillamook County shall pay to the County an annual Short-Term Rental Operator License Fee based upon maximum occupancy of the rental.*
- (b) *Annual license fee amount shall be \$75 multiplied by the maximum number of occupants stated on the Short-Term Rental Permit.*

- (c) Every Short-Term Rental owner renting a Short-Term Rental within the unincorporated Tillamook County, the occupancy of which is not exempted under the terms of this ordinance or Tillamook County Ordinance #74 and Tillamook County Ordinance #84, shall pay the ~~quarterly~~ *annual* Short-Term Rental Operator License Fee.
- (d) The Fee Administrator shall enforce the provisions of this ordinance.
- (e) ~~The Short-Term Rental Operator License Fee shall be assessed in accordance with the operator license fee table included as "Exhibit A".~~

Section 67. Registration of Short-Term Rental Operator License; Form and Contents; Execution; License of Authority

An operator license shall not be issued to any Short-Term Rental not in conformance with Tillamook County Ordinances 74, 75, and 84. No Short-Term Rental lodging owner, provider or intermediary shall advertise or rent any Short-Term Rental that is not in full compliance with County Short-Term Rental permit requirements, transient lodging tax filing requirements and land use permit requirements. Every person engaging or about to engage in Short-Term Rental activities as an owner of a Short-Term Rental within unincorporated Tillamook County shall *promptly* register with the fee administrator ~~within fifteen (15) days after commencing for a new Short-Term Rental~~. The privilege of registration after the date of imposition of the operator license fee shall not relieve any person from the obligation of payment. Registration shall be on a form provided by the fee administrator and shall set forth the name under which the provider transacts or intends to conduct rental activity, the location of ~~his~~ *the* place or places of the Short-Term Rental, rental property site addresses, and such other information to facilitate collection of the operator license fee as the fee administrator may require. The registration shall be signed by the owner of the Short-Term Rental.

The fee administrator shall, within ten (10) days after registration, issue ~~without charge~~ a license of authority to the owner of the Short-Term Rental. License ~~shall be non-assignable and nontransferable and shall be surrendered immediately to the fee administrator upon the cessation of rental activity at the location named or upon its sale or transfer~~. Each license shall state the place of the Short-Term Rental location to which it is applicable and shall be prominently displayed therein, readily visible to all occupants and persons seeking occupancy. The license shall include the following:

- (a) The name of the Short-Term Rental owner;
- (b) The address of the Short-Term Rental;
- (c) The date upon which the license was issued;
- (d) The transient lodging fee ID number assigned by the fee administrator;
- (e) The Short-Term Rental permit number; and

- (f) "This Short-Term Rental Operator License signifies that the person named on the face hereof has fulfilled the requirements of the Short-Term Rental Operator License Regulations, by registration with the fee administrator for the purpose of collection from the fee imposed by Tillamook County and remitting said fee to the fee administrator. This license does not authorize any person to conduct any unlawful rental activity or to conduct any lawful rental activity in an unlawful manner, or to operate a Short-Term Rental without strictly complying with all local applicable laws, including, but not limited to those requiring a permit from any board, commission, department, or office of the County. This license does not constitute a permit."

Section 7 8. Due Date; Returns and Payments

- (a) The Short-Term Rental Operator License Fee imposed by this ordinance shall be paid by the owner of the Short-Term Rental to the fee administrator and is due and payable to the fee administrator ~~on a quarterly basis on the last day of the following month for the preceding three (3) months and is delinquent on the first day following the month in which the operator license fee is due~~ *on an annual basis.*
- (b) The Short-Term Rental Operator License Fee shall be ~~filed~~ *submitted* in such form as the fee administrator may prescribe for payment of the ~~quarterly annual~~ license fee. ~~, even if no Short-Term Rental activity has taken place within a quarter.~~
- (c) *The Short-Term Rental Operator License Fee shall be paid by the owner of the short-term rental, or their designee, to the Department of Community Development. The person required to file the quarterly Short-Term Rental Operator License Fee shall deliver the fee, together with the remittance of the amount of the fee due, to the fee administrator's office, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.*
- (d) ~~For good cause, the fee administrator may extend for not to exceed one month the time for making any return or submittal of fees. No further extension shall be granted. Any Short-Term Rental owner to whom an extension is granted shall pay interest at the rate of one percent (1%) per month on the amount of fees due. If a quarterly payment is not submitted, and the license fee and interest due is not paid by the end of the extension granted, then the interest shall become a part of the quarterly operator fee for computation of penalties described elsewhere in this ordinance.~~

Section 8 9. Penalties, Interest and Revocation

- (a) *Revocation. Violating any provision in this ordinance, as well as non-compliance with any term or condition of a Short-Term Rental permit, including non-compliance with Tillamook County Ordinances #74 and #75: Tillamook County Transient Lodging Tax (TLT), or violating any County or State law, may result in revocation of a Short-Term Rental permit, revocation of a Short-Term Rental*

~~Operator license, denial of an application to renew a permit or license, and enforcement and penalties as outlined in this ordinance. Licenses that are terminated for non-renewal or non-payment will result in revocation of a Short-Term Rental permit. Penalty-Original Delinquency. Any Short-Term Rental owner who has not been granted an extension of time for remittance of fees due and who fails to remit the operator license fee imposed by this ordinance prior to delinquency shall pay a penalty of ten percent (10%) of the amount of the operator license fee due in addition to the amount of the quarterly operator license fee.~~

- ~~(b) Penalty-Continued Delinquency. Any Short-Term Rental owner who has not been granted an extension of time for remittance of operator license fee due, and who failed to pay a delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the amount of the license fee due plus the operator license fee and the ten percent (10%) penalty first imposed.~~
- ~~(c) Interest. In addition to the penalties imposed, any transient lodging rent collector who fails to remit any fee imposed by this ordinance shall pay interest at the rate of one percent (1%) per month or fraction thereof without proration for portions of a month, on the amount of the fee due, exclusive of penalties, from the date on which the remittance first become delinquent until paid.~~
- ~~(d) Penalties and Interest Merged with Fee. Every penalty imposed and such interest as accrues under the provisions of this Section shall be merged with and become a part of the fee herein required to be paid.~~
- ~~(e) Petition for Waiver. Any Short-Term Rental owner who fails to remit the quarterly Short-Term Rental Operator License fee herein levied within the time herein stated shall pay the penalties herein stated; provided however, Short-Term Rental owner may petition the Board of Commissioners for waiver and refund of the penalty or any portion thereof, if a good and sufficient reason is shown, and waive and direct a refund of the penalty or any portion thereof.~~
- ~~(f) Revocation. Violating any provision in this ordinance, as well as non-compliance with any term or condition of a Short-Term Rental permit, including non-compliance with Tillamook County Ordinances #74 and #75: Tillamook County Transient Lodging Tax (TLT), or violating any County or State law, may result in revocation of a Short-Term Rental permit, revocation of a Short-Term Rental Operator license, denial of an application to renew a permit or license, and enforcement and penalties as outlined in this ordinance. Licenses that are terminated for non-renewal or non-payment will result in revocation of a Short-Term Rental permit.~~

Section 9 10. Refunds

- ~~(a) Refunds by County to the Short-Term Rental Owner. Whenever the amount of any the annual Short-Term Rental Operator License fees, penalty or interest has~~

been paid more than once or has been erroneously or illegally collected or received by the fee administrator under this ordinance, it may be refunded, provided a verified claim in writing, stating the specific reason upon which the claim is founded, is filed with the fee administrator within three (3) years from the date of payment. The claim shall be made on forms provided by the fee administrator. If the claim is approved by the fee administrator, the excess amount collected or paid may be refunded or may be credited on any amount then due and payable from the Short-Term Rental owner from whom it was collected or by whom paid. and the balance may be refunded to such transient lodging rent collector, his/her administrators, executors, or assigns.

Section 11. Administration

- (a) ~~Examination of Records; Investigations. The fee administrator, or any person authorized in writing by the fee administrator, may examine during business hours the books, papers, and accounting records relating to transient lodging sales of any Short-Term Rental owner after notification to the Short-Term Rental owner liable for the operator license fee, and may investigate the information pertaining to the Short-Term Rental in order to ascertain and determine the Short-Term Rental operator license fee amount required to be paid based upon the information provided.~~

Section 10 12. Allocation of Funds for Workforce Housing Initiatives in Tillamook County

The portion of monies contained in the Short-Term Rental Operator License Fee Fund that are dedicated by this ordinance for housing initiatives in Tillamook County shall be distributed and administered in accordance with this Section.

- (a) The County Budget Committee shall allocate collected Short-Term Rental operator license fees as a special revenue fund and shall be made part of the annual County budget process.
- (b) The implementation and administration of the STR Funds *Short-Term Rental funds* allocated in subsection (a) of this Section shall be contained in a written policy to be adopted by Board Order.
- (c) The Board shall allocate and distribute Short-Term Rental funds for development and promotion of workforce housing at the recommendation of the Tillamook County Housing Commission.

Section 11 13. Allocation of Funds for Public Safety Initiatives in Tillamook County

The portion of monies contained in the Short-Term Rental Operator License Fee Fund that are dedicated by this ordinance for housing *public safety* initiatives in Tillamook County shall be distributed and administered in accordance with this Section.

(a) The County Budget Committee shall allocate collected Short-Term Rental operator license fees as a special revenue fund and shall be made part of the annual County budget process.

(b) The implementation and administration of the Short-Term Rental funds allocated in subsection (a) of this Section shall be contained in a written policy to be adopted by Board Order.

Section 12 14. Appeal to the Board of Commissioners

Any person aggrieved by any decision of the fee administrator may appeal to the Board by filing notice of appeal with the fee administrator within twenty days of the serving or mailing of the Short-Term Rental operator fee collection notice or a decision given by the fee administrator. The fee administrator shall fix a time and place for hearing such appeal and shall give the appellant not less than twenty days written notice of the time and place of hearing. Action by the Board on appeals shall be decided by a majority of the members present at the meeting where such appeal is considered.

Section 13 15. Severability

If any section, subsection, paragraph, sentence, clause or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional or otherwise invalid such decision shall not affect the validity of the remaining portions of this ordinance or any part thereof. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or otherwise invalid.

Section 16. Violations

~~It is unlawful for any Short-Term Rental owner or other person so required, to fail or refuse to register, furnish any required return, furnish a supplemental return, or other data required by the fee administrator, or to render a false or fraudulent return. No person required to make, render, sign, or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due under this ordinance.~~

Section 14 17. Penalties

Violation of any of the provisions of this ordinance shall be a Class A violation, with a maximum penalty of two thousand dollars (\$2,000) in fines.

Section 15. Declaration of an Emergency

This Board of County Commissioners finds that the enactment of this Ordinance is necessary for the public health, safety and general welfare, and that an emergency exists, and this ordinance shall take effect immediately upon passage by the Board of Commissioners.

Section 16-18. Effective Date

This ordinance shall take effect on ~~July 1, 2021~~ *March 23, 2022*

~~Date of First Reading: December 16, 2020.~~

~~Date of Second Reading: December 30, 2020.~~

DATED this ____ day of _____, 2020.

Date of First Reading: March 2, 2022.

Date of Second Reading: March 23, 2022.

DATED this ____ day of _____, 2022.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

Aye Nay Abstain/Absent

David Yamamoto ~~Bill Baertlein~~, Chair

_____/_____

Erin Skaar ~~Mary Faith Bell~~, Vice Chair

_____/_____

Mary Faith Bell ~~David Yamamoto~~, Commissioner

_____/_____

ATTEST: Tassi O'Neil, County Clerk

APPROVED AS TO FORM:

By _____
Special Deputy

Joel W. Stevens, County Counsel



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 Tillamook, Oregon 97141
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Land of Cheese, Trees and Ocean Breeze

**NOTICE OF PUBLIC HEARINGS
 AMENDMENT TO TILLAMOOK COUNTY ORDINANCE #86:
 A SHORT-TERM RENTAL LICENSE OPERATOR FEE TO
 SUPPORT HOUSING & PUBLIC SAFETY INITIATIVES**

Date & Time: March 2, 2022 at 10:00am
 March 23, 2022 at 10:00am

Location: Tillamook County Courthouse
 201 Laurel Avenue, Tillamook, OR 97141

Summary of Proposed Amendments

Existing: Short-Term Rental Operator License Fee is a quarterly license fee based upon gross revenue receipts of the short-term rental. License fee payment is due at the end of each quarter.

Proposed: Short-Term Rental Operator License Fee shall be calculated at a flat-rate based upon the maximum number of occupants of a Short-Term Rental multiplied by \$75. Short-Term Rental Operator License Fee will be an annual (yearly) fee paid at the time of STR Permit issuance and at the time of STR Permit renewal.

Result: Replace existing quarterly license payment based upon gross revenue receipts with an annual (yearly) flat-rate license fee. License fee will now be based upon the maximum number of occupants of a Short-Term Rental (STR) and no longer on gross revenue receipts.

Proposed Short-Term Rental License Fee Calculation Example:

Proposed Short-Term Rental Operator License Fee Multiplier	Maximum Occupancy Allowed Under Approved Short-Term Rental Permit	Cost of <u>Annual</u> Short-Term Rental Operator License Fee of STR Rental with Maximum Occupancy of 8 Persons
\$75 Per Person	8	\$600

Public Hearing Information

The Tillamook County Board of Commissioners will hold two public hearings for discussion and consideration of the proposed amendments to Tillamook County Ordinance #86 as summarized above. Hearings will take place on March 2,

2022, at 10:00am and on March 23, 2022, at 10:00am at the Tillamook County Courthouse, 201 Laurel Avenue, Tillamook, Oregon.

The hearing will take place virtually with limited opportunity for in-person attendance following OHA guidelines. Oral testimony will be heard at the March 2, 2022, hearing. For instructions on how to provide oral testimony at the hearing, please email Lynn Tone, DCD Office Specialist 2, Tillamook County Department of Community Development, ltone@co.tillamook.or.us. A virtual meeting link will be provided on the Community Development webpage on the date of the hearings: <https://www.co.tillamook.or.us/commdev>.

Written testimony submitted to the Tillamook County Department of Community Development by 4:00 p.m. on February 23, 2022, will be included in the packet provided to the Board of County Commissioners prior to the March 2, 2022, hearing. Please contact Lynn Tone, DCD Office Specialist 2, Tillamook County Department of Community Development, ltone@co.tillamook.or.us as soon as possible if you wish to have your comments included in the staff report that will be presented to the Tillamook County Board of Commissioners.

A copy of proposed amendments to Tillamook County Ordinance #86 will be available for public inspection at the Department of Community Development and are also on the Tillamook County Department of Community Development website: <https://www.co.tillamook.or.us/gov/ComDev/>.

The Tillamook County Courthouse is handicapped accessible. If special accommodations are needed for persons with hearing, visual, or manual impairments who wish to participate in the hearing, please contact 1-800-488-8280 ext. 3303, at least 24 hours prior to the hearing in order that appropriate communications assistance can be arranged.

For questions regarding the proposed amendments to Tillamook County Ordinance #86, please contact Sarah Absher, CFM, Director, Tillamook County Department of Community Development via email sabsher@co.tillamook.or.us, by calling 503-842-3408 x3412 or by emailing Lynn Tone, DCD Office Specialist 2, Tillamook County Department of Community Development, ltone@co.tillamook.or.us.

Sincerely,



Sarah Absher, CFM, Director

February 23, 2022

Tillamook County Department of Community Development

RE: Proposed Amendment to Ordinance #86

Dear Council members;

I am a home owner in North County that supplements my social security income with short term renting of my primary residence. I've cleaned professionally for private residences, motel, and short term rental before using my home first as a room renting through AirBnB then moved to renting my entire residence and finding alternative housing while renting. I clean to a professional level with the extra steps for COVID 19. I don't make anywhere near the \$5000.00 minimum per quarter and pay the current rate of \$50.00 a quarter or \$200.00 a year. So a home making \$200,000 a year currently pays \$2400.00 a year for this license fee. That's 1.2% of their income. For 2021 I made \$4617.20 gross in rent before expenses to give my home a rest and \$13,000.00 gross before expenses, the previous year. So if I paid \$600.00 for licensing last year and the flat rate was \$600.00 for my so called 8 occupancy home (which I don't allow to be all adults as too many for home and parking) then I'm paying between 12-13% of my income, which again is before expenses and not taxable. Even at \$13000.00, BEFORE expenses, I'm paying between 4 and 5 % to wealthier multi-home owners less than 2% of their income and less percentage if they make more.

Can you see why I'd question why you are doing this? It feels like punishment to the small business minded folks looking to simply be more financially independent.

I'm so very curious who even comes up with these amendments and what 'public safety' measures these license fees will pay for? If it's for fire and rescue fine, but I would think TLT taxes already pay for that? Is it to finance more over reach of government that the free market is more than capable to handle through guest reviews on VRBO and AirBnB?

I can only speculate on your reasons and purposes for the money as well as the reason for this proposed change to the ordinance. I can't think of any non-nefarious reason for the proposed amendment. Helping the wealthy, marginalize the small business.

The current system that goes by home rent income NOT occupancy, which can be deceptive, is much more fair then the proposed flat rate as my income percentages show. You are punishing the lower income producing properties with this rate. Is that the goal? I would think not.

Sincerely,

Kathleen A. Johnston

Ruby Wray's Coastal Home

Sarah Absher

From: kcj3pdx@gmail.com
Sent: Tuesday, February 22, 2022 12:08 PM
To: Lynn Tone
Cc: Sarah Absher
Subject: EXTERNAL: Comments in opposition to amendment to County Ordinance #86

[NOTICE: This message originated outside of Tillamook County -- **DO NOT CLICK** on links or open **attachments** unless you are sure the content is safe.]

Attn: Lynn Tone, DCD Office Specialist. Please include this communication in the packet provided to the Board. Thank you.

TO: Tillamook County Board of Commissioners

As a long-time property owner in Tillamook County, I urge the Board to reconsider provisions of the proposed amendment to County ordinance #86, which affects the short-term rental license operator fee. I don't understand the rationale of replacing a tax that is related to an owner's income revenue, with a fixed tax that is related to potential occupancy levels of the rental property.

As written the proposed fee structure would penalize home owners who rent their home on a very limited basis, by assessing fees that are unrelated to the amount of rental income. As I understand the proposal, home owner with a rental property with maximum occupancy of 8 persons and annual rental income of \$5,000, would pay \$600 per year in STR rental fee; while another owner with a similar rental property with annual rental income of \$25,000 would also pay \$600 per year in rental fee to the County. One owner pays 12% of their rental income, while the other owner pays 2.4% of their rental income.

While I suppose that rental owners could simply increase the rental rate to recoup the increased fee, that would also place the owner who expects more limited rental income at a market disadvantage.

The proposed amendment penalizes property owners who simply want to offset a portion of their property expenses with limited rental income, and has less impact on those who buy property in order to generate maximum rental income.

While I certainly understand local governments' pressures to increase revenues, I believe that the approach in the proposed amendment is inequitable and economically unsound. I ask you to consider other options to this tax structure, for example increasing the existing lodging tax, or fees that are related to actual rental usage of the property.

Prior to making the above comments, I raised a number of questions in an email to the Department of Community Development in hopes of being able to provide more informed comments to the Board. However, to date I have not received a response, so I have copied my earlier email for your review and consideration.

My email of February 14, 2022:

To: Sarah Absher, CFM Director:

I've owned a house in Neahkahnie for the past 40+ years, and rent it on a limited basis, and received your recent letter re: amendments to County Ordinance #86.

I suspect that the proposed structure would decrease the County's administrative costs, but it would also impose a financial burden on rental property owners that is unrelated to the potential income that they might receive.

I'd appreciate your insights on the following questions.

1. Why is the County proposing replacing the recently enacted short term rental fee structure?
2. What initial expectations of the current fee system were not met?
3. How much revenue was estimated to be produced in 2021 from the current fee structure, and what is the estimate of the annual revenue to be produced from the proposed system?
4. The proposed fee structure would seem to penalized owners who rent their homes on a limited basis for only a few months out of the year, and would penalize owners who experience declining bookings in the future (as may be the case as Covid continues to decline from the levels experienced pre-Covid).
5. Over the past few years, the County has continued to impose new costs to rental property owners and to renters that may depress the volume of rentals going forward. What analysis has the County done that weighs the economic impact on Tillamook businesses of potential depressed rentals, compared to the revenue that the County receives directly from fees and charges to rental property owners and the fees paid directly by the renters?

Thank you very much for your response. I'd like to be better informed in the event that I choose to submit written testimony to the Board by February 23.

Ken Jones

Sarah Absher

From: Brenda Kevin <huffingertrentals@gmail.com>
Sent: Wednesday, February 23, 2022 1:27 PM
To: Sarah Absher; Lynn Tone
Subject: EXTERNAL: Ammendment to Ordinance #86

[**NOTICE:** This message originated outside of Tillamook County -- **DO NOT CLICK** on links or open **attachments** unless you are sure the content is safe.]

Below is a letter to be given to the County Commissioners regarding the discussion on 3/2/22 and 3/23/22. We are unable to attend due to pandemic homeschooling at that time and us having jobs.

To the County Commissioners,

As a social worker who has worked with deeply impoverished and homeless communities, I am one to encourage ways to better support communities.

However, what has been happening in the development of Ordinance #86 has been a convoluted mess, at best. And it has been a reach out to add taxes to those who are already taxed and pay fees to Tillamook County without any direct representation from the county.

In 2020, the county already collected \$150,000 in TLT taxes. And the county collects annual license fees from each operator as well as property taxes (which results in little benefit in services for those who rent out a second home or vacation rental and do not have children attending Tillamook County schools). And with all these different fee collections, there is **STILL** no way to pay online, so the county has created its own headache by having to manually manage an increasingly complex system of taxes and payments.

The original payment structure that came out last year contained large gaps of disparity between different owners. For instance, if in a quarter a person netted \$15,000, they paid the same amount as someone who received \$10,000, or someone who received \$19,999.

Now the taxation just became more burdensome. For instance, our unit had one rental in February. Our quarterly netted "income" (and this is in quotations because there are utilities paid to the county, mortgage, property tax paid to the county, and cleaning staff who live in the county are paid), would put us at the previous \$50 range, and now it would technically be \$150 if you divided the \$600 for our maximum occupancy over four quarters.

Additionally, to use the per person maximum occupancy as a guide, you are also missing out on potential taxes you had established in the quarterly payment structure plan. For instance, our unit sleeps 8. Next door sleeps six. Next door charges slightly more in the high season. You just lost potential revenue because you are billing by occupancy, rather than the actual income.

If we look at several units in our area that have a maximum occupancy of 10, in the high season one charges \$315/night, another \$345/night, and another \$395/night. The higher two would yield a greater profit and place them in the \$20-30K revenue, while the lower one would fall into the \$10-20K revenue. Using the occupancy rate formula, you just lost revenue.

Not only does the county miss out on potential income, but there is a **HUGE** question about equity. Is it fair to tax on projections, or is it fair tax on actual income? If this were the IRS taking money out upfront, there would need to be money returned at the end of the year.

Would it be better to have a percentage tax on each person's income? The state of Oregon and the federal government is already doing this.

Please feel free to reach out to me for greater dialog,

Brenda Huffstutler

Sarah Absher

From: Isabel Gilda
Sent: Wednesday, February 23, 2022 11:51 AM
To: Sarah Absher
Cc: Joel Stevens; Lynn Tone; William K Sargent
Subject: FW: EXTERNAL: Form submission from: Contact Us

Hi Sarah,
Please see below the public comment received today for the STR public hearing. Please let me know if I need to share with the commissioners.
Thank you,
Isabel



Isabel Gilda | Executive Assistant
TILLAMOOK COUNTY | BOARD OF COMMISSIONERS
201 Laurel Avenue
Tillamook, OR 97141
Phone (503) 842-3431
igilda@co.tillamook.or.us

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From: Webmaster <webmaster@co.tillamook.or.us>
Sent: Wednesday, February 23, 2022 11:37 AM
To: Isabel Gilda <igilda@co.tillamook.or.us>
Subject: FW: EXTERNAL: Form submission from: Contact Us

This came in to the webmaster mailbox.



Jeff Underwood (he/his) | Programmer/Analyst
TILLAMOOK COUNTY | Information Services
201 Laurel Avenue
Tillamook, OR 97141
Phone (503) 842-3406 x3480
Mobile (503) 812-2098
junderwo@co.tillamook.or.us

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From: Tillamook County OR <tillamookcounty-or@municondeweb.com>
Sent: Wednesday, February 23, 2022 9:31 AM
To: Webmaster <webmaster@co.tillamook.or.us>
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Submitted on Wednesday, February 23, 2022 - 9:31am

Submitted by anonymous user: 209.216.166.141

Submitted values are:

First Name Marc

Last Name Geller

Email marcgeller@gorge.net

Question/Comment

Please consider this as Public Comment regarding Tillamook County Ordinance #86 STR Operator License Fee Amendments.

Our STR permit is for 8 persons, but we cap guests at 5 persons. Since the proposed ordinance applies a cost based on the number of permitted persons we should be allowed to unilaterally lower our number of permitted persons, or otherwise be treated fairly, as we would be charged for capacity we don't even utilize.

Thank you.

The results of this submission may be viewed at:

<https://www.co.tillamook.or.us/node/7/submission/4394>