



**Curry County
Board of Commissioners**

Thomas Huxley, *Chair*
Sue Gold, *Vice Chair*
Court Boice, *Commissioner*
John Hitt, *Interim County Administrator*

94235 Moore Street/Suite #122
Gold Beach, OR 97444
541-247-3296, 541-247-2718 Fax
800-243-1996 www.co.curry.or.us

Memo

To: County Commissioners
Fm: Interim County Administrator, John Hitt
Re: Curry County Revenue Options

On Oct 11th at the request of the Commissioners, I presented my report as to revenue generating activities pursued by other counties and cities in Oregon. This report was not for the purpose of a formal consideration of any of these options, but simply as information that could be of use to a future citizens' committee/Task Force, or the Commissioners themselves. Such a committee, if appointed by the commissioners, could then investigate in more depth and possibly make recommendations to the Board of Commissioners about pursuing one, some, or none of these revenue options. They could as well review other revenue options not encompassed in this memo and report.

I would point your attention to the major revenue options reported by myself at the October 11, 2017 Workshop.

A. Consumption/Sales Tax

The City of Ashland is the only Oregon governmental entity, to my knowledge, that taxes sales receipts. In their case, it is a 5% levy on most, but not all, prepared food and beverages. Appendix A shows that Ashland receives in excess of \$5.5 million a year from this tax on food and beverage sales.

Appendix B is the form used by business proprietors who must collect and remit the tax.

Appendix C is the relevant portion of the Ashland Code (434.029) that levies the tax and grants exemptions (4.34.030).

Please note that code section 4.34.020 C assigns specific and dedicated uses for the taxes generated, including parks, a wastewater treatment plant and street maintenance. According to those in Ashland I talked to, these fund dedications were an important factor in gaining voter approval.

Appendix D analyzes the total annual retail purchases/sales in selected categories here in Curry County. For example, the average Curry County household spends about 1600 per year on all forms of clothing apparel, for an annual county-wide total of \$17 million per year. If a consumption or sales tax were levied only on apparel items, for example, at the rate of 2% then the county could expect approximately \$340,000 in annual revenue while costing the average household \$32/year.

At the bottom of the Appendix D are two examples. 1. If all of the categories outlined on this page were taxed @ 2%, the average household would pay \$166/year and the County would receive \$1,789,000 of new revenues per year.

If, like Ashland, just food and beverages consummation away from home were taxed at 5%, the average Curry County household would pay \$135/year and the County receive \$1,450,000 of new revenue,.

Appendix E gives additional retail categories and average Curry County household expenditures for these items, and total county-wide annual sales. If, for example, the county were to impose a 1.5% tax on most retail products sold (similar to, but less than the amount imposed by most Washington and California counties) the county could expect over \$3,000,000 in additional annual revenues.

B. Transient Occupancy Tax (TOT)

Ashland, like most Oregon cities imposes a tax on rooms, RV, and campsite rentals of less than 30 days duration. In the Ashland example, the rate is 9%. (appendix F) and the annual revenue generated is over \$5,000,000.

Oregon State Law requires that 70% of the TOT collected must be spent on tourism promotion and tourism facilities. The remaining 30% can go for general government uses.

C. Gas Tax

Appendix G-1 shows that 20 Oregon cities impose a local gas tax from \$.01 to \$.05 per gallon. I don't have any figures for Curry County gas consumption, but the City of Newport (Population 16,000), also on Hwy 101, generates over \$150,000 per year.

While I don't have the actual number, I am quite confident there are significantly more gas stations in Curry County than Newport. Annual revenues for a \$.03 gas tax would likely range from \$200,000 – \$250,000.

Appendix (G-2) also details how the gas tax is used in these communities that have a gas tax.

D. Transportation Utilities Fee (TUF) (Street fee)

Appendix H details the revenues generated and uses of, a TUF that is levied in 30 Oregon cities. The TUF is usually levied on commercial and industrial properties and is levied either on the basis of estimated trips generated by the facility, or a flat fee based on square footage, impervious surface, or street frontage. Brookings has a TUF that generates \$186,000 per year. If a Curry County Fee were modeled after that of Brookings, it would likely produce a somewhat lower result, if Brookings were excluded from a county TUF.

E. Other

Clearly this is not an exhaustive review of all the ways county revenues could be increased. Other possibilities include new, or increased, user fees, property tax levies, fines and assessments, property sales, timber harvesting and others.

The purpose of this review is simply information. The figures used are estimates only.

More research would be required to obtain more accurate figures and predictable results.

This research is not to suggest that greater efficiencies with existing (or even lower) county revenues cannot or should not be achieved. However, many cuts in expenditures have been made over many years. The costs to the County of providing basic services have not decreased, but only risen with inflation and additional regulation imposed by the state and federal government.

I would urge that the Board of Commissions to consider appointing a broad based committee, representing diverse community interests to examine these options for further possible consideration or possible action.

City of Ashland

pop = 21,000

Where the Money Comes from

	Amended BN 2015-17	Adopted BN 2017-19
Taxes		
Property (Current)	\$ 20,404,186	\$ 22,449,940
Property (Prior)	966,880	790,000
Food & Beverage	5,506,460	5,980,765
Hotel/Motel	5,229,810	5,880,900
Utility Users Tax	6,298,000	6,890,470
Marijuana Tax	2,000	-
Water charge for AFR	350,000	350,000
	<u>38,757,336</u>	<u>42,342,075</u>
Licenses/Franchise Fees		
License	443,200	498,700
Franchises	6,455,040	7,182,730
	<u>6,898,240</u>	<u>7,681,430</u>
Development Fees		
Permits	1,910,425	1,660,300
Bonds & Loans		
Capital Improvement Projects	-	3,250,000
Bond & Bank loan proceeds	26,935,724	52,836,312
Interfund Loan	2,571,200	2,100,000
	<u>29,506,924</u>	<u>58,186,312</u>
Fees & Charges other than Utility		
Finance	96,948	18,498
Administration	-	120,000
Police	205,000	215,000
Court	504,000	391,000
Fire & Rescue	2,087,350	2,568,000
City Recorder	21,430	25,500
Cemetery	120,000	113,000
Planning & Building	625,000	600,000
Public Works / RVTV	2,064,648	1,992,248
Electric	453,686	487,534
Parks & Recreation	11,577,930	13,207,600
Technology Payment	2,308,600	2,308,600
Rents	619,048	270,000
Internal Service	28,861,587	31,345,189
SDC's	592,416	731,500
Interest on Investments	369,358	457,850
Fines	410,000	857,900
Special Assessment Payments	520,000	60,000
Miscellaneous Income	1,200,678	1,120,550
Transfers	2,456,240	2,831,440
	<u>55,093,919</u>	<u>59,721,409</u>
Utilities		
Wastewater	10,767,000	11,852,000
Storm Water	-	1,390,000
Street	4,165,900	3,195,895
Electric	29,539,358	32,014,707
Telecommunications	4,363,565	4,335,155
Water	13,954,600	15,874,482
	<u>62,790,423</u>	<u>68,662,239</u>
Grants		
Federal Grants	1,692,190	2,236,244
State Grants	9,279,566	3,272,895
	<u>10,971,756</u>	<u>5,509,139</u>
State Shared Revenue		
Cigarette Tax	55,000	47,450
Liquor Tax	610,000	703,210
Gas Tax	2,678,800	3,580,320
	<u>3,343,800</u>	<u>4,330,980</u>
Carryover From Prior Year		
	<u>30,632,011</u>	<u>38,079,780</u>
Total Resources	\$ 239,904,834	\$ 286,173,664

PREPARED FOOD & BEVERAGE TAX RETURN - CONFIDENTIAL



Appendix B

Tax computation for the period ending:

Pay by:

1. Taxable gross sales, \$5,000 cap per single catering event (excludes alcoholic beverages)	
2. Tax (5% of line 1)	
3. Operator administration (5% of line 2)	
4. Current tax due (line 2 minus line 3)	
5. Penalties for late payment (10% of line 4)	
6. Interest for late payment (1% of Tax per month)	
7. Tax overpayment - prior period	
8. Tax underpayment - prior period	
9. Total amount due (add lines 4, 5, 6, and 8, minus line 7)	

Please answer the following questions:

10. What is the seating capacity of your establishment?	
11. How many full-time equivalent employees did you have this period?	

To the best of my knowledge and belief, I declare the information supplied by me herein is correct and true.

SIGNATURE

TITLE

DATE

PHONE NUMBER

FOR YOUR CONVENIENCE, YOU MAY FAX YOUR REPORT TO (541) 552-2059 AND PAY WITH A VISA OR MASTERCARD OVER THE PHONE BY CALLING (541) 488-6004.

RETURNS ARE DUE AND PAYABLE AND ARE TO BE RECEIVED AT THE CITY HALL BY THE LAST DAY OF THE MONTH, FOLLOWING THE END OF EACH REPORTING PERIOD. PENALTIES AND INTEREST ARE APPLICABLE AS OF THE FIRST DAY OF THE FOLLOWING MONTH. AMOUNTS 30 DAYS PAST DUE CAN BE TURNED OVER TO A COLLECTION AGENCY AND ARE SUBJECT TO ADDITIONAL FEES.

NOTICE: FAILURE OF AN OPERATOR TO COMPLY WITH THE REQUIREMENTS OF THE FOOD AND BEVERAGE TAX ORDINANCE, INCLUDING BUT NOT LIMITED TO FAILURE TO FILE A RETURN, FAILURE TO REMIT THE TAX WHEN DUE AND FILING A FALSE RETURN, IS PUNISHABLE BY A FINE OF UP TO \$500 PER OFFENSE, PER DAY. AMC 4.34.120 (F&B).

Utilities Division
Finance Department
20 East Main Street
Ashland, Oregon 97520
www.ashland.or.us

Tel: 541-488-6004
Fax: 541-552-2059
TTY: 800-735-2900



Appendix C

Chapter 4.34 FOOD AND BEVERAGE TAX

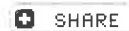
Sections:

- 4.34.010 Definitions**
- 4.34.020 Tax Imposed**
- 4.34.030 Exemptions**
- 4.34.040 Operator's Duties**
- 4.34.050 Reporting and Remitting**
- 4.34.060 Penalties and Interest**
- 4.34.070 Failure to Collect and Report Tax – Determination of Tax by Director**
- 4.34.080 Appeal**
- 4.34.090 Records**
- 4.34.100 Refunds**
- 4.34.110 Actions to Collect**
- 4.34.120 Violations**
- 4.34.130 Confidentiality**
- 4.34.140 Examining Books, Records, or Persons**
- 4.34.160 Termination of tax**

Referred to voters by Resolution No. 2009-22 for 11/02/2009 election - Approved by the voters YES 4130; NO 2894 - Effective December 1, 2009

Referred to voters by Resolution No. 93-02 for 3/23/93 election - Approved by the voters YES 3658; NO 2980 - Effective July 1, 1993

4.34.010 Definitions

 SHARE

The following words and phrases whenever used in this chapter shall be construed as defined in this section unless from the context a different meaning is intended:

- A. "Caterer" means a person who prepares food at a business site, for compensation, for consumption on or off the business premises but within the corporate limits of the City.
- B. "Combination facility" has the same meaning as defined in OAR 333-150-0000(4)(i) which the State of Oregon Department of Agriculture licenses or inspects under OAR 333-158-0000.
- C. "Director" means the Director of Finance of the City of Ashland, or his/her designee.
- D. "Food" includes all prepared food items and beverages, excluding alcoholic beverages, served in a restaurant including "takeout," "to go" or delivered orders.
- E. "Open Space Park Program" and "Open Space lands or easements" have the same meaning as used in Article XIX A of the Ashland City Charter.
- F. "Operator" means the person who is proprietor of the restaurant, whether in the capacity of owner, lessee, sub-lessee, mortgagee in possession, licensee or any other capacity. Where the operator is a corporation, the

term “operator” shall also include each and every member of the Board of Directors of such corporation for the time involved.

G. “Restaurant” means any establishment required to be licensed as a restaurant, mobile unit or pushcart by the State of Oregon Health Division and includes any establishment where food or beverage is prepared for consumption by the public or any establishment where the public obtains food or beverage so prepared in form or quantity consumable then and there, whether or not it is consumed within the confines of the premises where prepared, and also includes establishments which prepare food or beverage in consumable form for service outside the premises where prepared. The term “restaurant” includes, but is not limited to, grocery store delis, coffee shops, and caterers; it also includes establishments where such food or beverage is prepared in a combination facility. The term “restaurant” does not include a restaurant licensed by the State of Oregon Health Division as a limited service restaurant. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.020 Tax Imposed



A. Except for exempt or tax-capped activities specified in AMC [4.34.030](#), the City imposes and levies, in addition to all other taxes, fees and charges of every kind, a tax upon:

1. All food and beverages sold by restaurants located within the City to the public, except for whole cakes, pies, and loaves of bread if purchased for consumption off premises, and for alcoholic beverages;
2. All food and beverages sold by a caterer for an event located within the City, except alcoholic beverages and exempt events as defined in AMC [4.34.030.K](#);
3. The following items sold by combination facilities:
 - a. Salads from salad bars;
 - b. Dispensed soft drinks and coffee;
 - c. Sandwiches or hot prepared foods ready for immediate consumption;
 - d. The following items, including toppings or additions, scooped or otherwise placed into a cone, bowl or other container for immediate consumption whether or not they are consumed within the confines of the premises where scooped or placed: any frozen dessert regulated by the Oregon State Department of Agriculture under ORS [621.311](#) and any ice cream, ice milk, sherbet or frozen yogurt. No tax shall be imposed under this subsection, however, on any item whose volume exceeds one-half (1/2) gallon or more.
 - e. Any other food mixed, cooked or processed on the premises in form or quantity for immediate consumption whether or not it is consumed within the confines of the premises where prepared; and
4. The following items sold by combination facilities that are bakeries:
 - a. All those items listed in subsections A.3.a-d of this section;
 - b. All bakery products sold for consumption on the premises; and
 - c. All “takeout” or “to go” orders of bakery products prepared on the premises except for whole cakes, pies, and loaves of bread and any order consisting of six or more bakery products.

5. Use of a delivery service for any activity under this section, whether an independent delivery service or operator provided delivery service, does not excuse the operator from the requirement to collect and remit the tax on the food and beverages sold.

B. Such tax shall be imposed at a rate of five percent (5%) on the total amount charged by the seller for the food and beverages, or for the meal. In the computation of this tax any fraction of one-half (1/2) cent or more shall be treated as one cent.

C. The taxes collected by the City under this chapter shall be used as follows:

1. Twenty-five percent (25%) shall be paid into a parks account for purposes of acquisition, planning, development, repair and rehabilitation of City parks per adopted plans of the Ashland Parks and Recreation Commission.

2. The City may retain up to two percent (2%) of the tax collected for costs of administration and collection.

3. The following amounts for fiscal years 2017 through 2022 must be used to pay for wastewater treatment plant debt and wastewater capital improvement projects, per the City of Ashland's Capital Improvement Plan:

a. In fiscal year 2017: \$1,868,290.00.

b. In fiscal year 2018: \$1,608,600.00.

c. In fiscal year 2019: \$1,600,600.00.

d. In fiscal year 2020: \$1,600,000.00.

e. In fiscal year 2021: \$1,650,000.00.

f. In fiscal year 2022: \$1,650,000.00.

4. Any taxes collected by the City under this chapter and not used as described in subsections C.1-3 of this section shall be paid into the Street Fund and used for street maintenance and reconstruction.

5. Beginning in fiscal year 2023, the Council may, through the statutory budget process, appropriate taxes under this chapter as follows:

a. Not less than twenty-five percent (25%) for the acquisition, planning, development, repair and rehabilitation of City parks.

b. Not less than an amount necessary to pay for debt service on any borrowing for street repair and rehabilitation per the City of Ashland Pavement Management Program.

c. Up to two percent (2%) for the collection and administration of the tax.

d. Except as provided in subsection D of this section, any remaining amounts shall be appropriated for purposes consistent with this chapter unless other purposes are approved by a Council-adopted ordinance enacted by a vote of the Ashland electorate.

D. The Council may decrease the rate of the tax or eliminate the tax described in subsections A and B of this section after a public hearing. Notice of the hearing shall be given by publication in a newspaper of general

circulation in the City at least ten days prior to the date of the public hearing. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.030 Exemptions

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The tax levied by AMC 4.34.020 shall be capped, at the amount specified, or shall not be collected or assessed on food or beverages:


- A. Sold by public or private schools or colleges except that food sold by independent contractor operators at such schools or colleges shall be subject to the tax imposed by this chapter;
- B. Sold on hospital grounds;
- C. Provided by bed and breakfast establishments to their guests;
- D. Sold in vending machines;
- E. Sold in temporary restaurants including food stands, booths, street concessions and similar type operations, operated by nonprofit organizations or service clubs;
- F. Served in connection with overnight or residential facilities – including, but not limited to, convalescent homes, nursing homes, retirement homes and motels – if the food and beverage are provided as part of the cost of sleeping accommodations;
- G. Provided by nonprofit tax-exempt organizations to citizens over 60 years of age as a part of a recognized senior citizen nutritional program;
- H. Sold for resale to the public;
- I. Sold in bulk to the public for nonimmediate consumption off the premises including but not limited to ice cream packed in a container of one-half (1/2) gallon or more;
- J. Which are candy, popcorn, nuts, chips, gum or other confections but not including ice cream, frozen yogurt, cakes, pies or other desserts;
- K. Sold by an operator at a single food service event located within the City in which restaurant or catering services (exclusive of alcohol) exceed \$5,000.00, in which case, the applicable food and beverage tax shall not be excused but shall be capped at \$250.00. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.040 Operator's Duties

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Each operator shall collect the tax imposed by this chapter, to the same extent and at the same time as the amount for the food or beverage is collected from every purchaser. The amount of tax need not be separately stated from the amount of the food or beverage. Every operator required to collect the tax imposed in this chapter shall be entitled to retain five percent of all taxes collected to defray the costs of collections and remittance. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.050 Reporting and Remitting

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Curry County Sales

Appendix D

	Average HH Yearly Expense	Annual County Total
Apparel	1600	17.0M
Recreational Equipment	1000	11M
Video Equipment	950	10M
Food & Beverage (away from home)	2700	29M
Household Equipment and Supplies	1340	14.3M
Appliance – Major	200	2.2M
Personal Care Products	151	1.6M
Publications	100	1.1M
Tobacco Products	300	3.3M
Totals	8300	89,000,000

Example: Tax All = $8300 \times 2\% = 166/\text{year}$ $89\text{M} \times 2\% = \$1,780,000/\text{year}$

Tax Food and Beverage Only = $2700 \times 5\% = 135/\text{year}$ $29\text{M} \times 5\% = 1,450,000/\text{year}$

Appendix E

HOUSEHOLD
\$320

Contributions (2017)		
	\$ PER HOUSEHOLD	TOTAL \$000'S
		\$1,871

Retail Potential (2017)		
	\$ PER HOUSEHOLD	TOTAL \$000'S
New Car Dealers	\$3,252	\$34,745
User Car Dealers	\$194	\$2,079
Recreational Vehicle Dealers	\$9	\$107
Motorcycle and Boat Dealers	\$139	\$1,487
Auto Parts and Accessories	\$503	\$5,378
Tire Dealers	\$229	\$2,452
Furniture Stores	\$302	\$3,230
Floor Covering Stores	\$110	\$1,179
Other Home Furnishing Stores	\$102	\$1,093
Appliances and Electronics Stores	\$704	\$7,528
Computer Stores	\$1,227	\$13,117
Camera and Photography Stores	\$83	\$896
Hardware Stores	\$167	\$1,792
Paint and Wallpaper Stores	\$15	\$164
Home Centers	\$372	\$3,980
Other Building Materials Stores	\$448	\$4,790
Outdoor Power Equipment Stores	\$13	\$148
Nursery and Garden Stores	\$111	\$1,196
Grocery Stores	\$5,284	\$56,451
Convenience Stores	\$223	\$2,391
Meat Markets	\$54	\$585
Fish and Seafood Markets	\$12	\$136
Fruit and Vegetable Markets	\$25	\$277
Other Specialty Food Markets	\$40	\$430
Liquor Stores	\$123	\$1,316
Pharmacy and Drug Stores	\$1,117	\$11,937
Costmetics and Beauty Stores	\$47	\$511
Optical Goods Stores	\$119	\$1,280
Other Health and Personal Care Stores	\$90	\$971
Gasoline Stations with Convenience Stores	\$839	\$8,970
Gasoline Stations without Convenience Stores	\$138	\$1,483
Men's Clothing Stores	\$45	\$486
Women's Clothing Stores	\$147	\$1,579
Childrens' and Infant's Clothing Stores	\$81	\$865
Family Clothing Stores	\$309	\$3,301
Clothing Accessory Stores	\$16	\$175
Other Apparel Stores	\$37	\$396
Shoe Stores	\$104	\$1,113
Jewelry Stores	\$193	\$2,066
Luggage Stores	\$181	\$1,935
Sporting Goods Stores	\$140	\$1,497
Hobby, Toy, and Game Stores	\$41	\$441
Sewing and Needlecraft Stores	\$15	\$162
Musical Instrument Stores	\$33	\$354
Book Stores	\$301	\$3,225
Record, Tape, and CD Stores	\$78	\$837
Department Stores	\$2,438	\$26,043
Warehouse Superstores	\$1,060	\$11,330
Other General Merchandise Stores	\$292	\$3,127
Florists	\$23	\$253

HOUSEHOLD
\$374

Contributions (2022)		
	\$ PER HOUSEHOLD	TOTAL \$000'S
		\$2,212

Office and Stationary Stores	\$214	\$2,288
Gift and Souvenir Stores	\$71	\$765
Used Merchandise Stores	\$47	\$505
Pet and Pet Supply Stores	\$98	\$1,048
Art Dealers	\$8	\$96
Mobile Home Dealers	\$0	\$4
Other Miscellaneous Retail Stores	\$96	\$1,035
Mail Order and Catalog Stores	\$1,722	\$18,397
Vending Machines	\$77	\$833
Fuel Dealers	\$321	\$3,434
Other Direct Selling Establishments	\$159	\$1,702
Hotels and Other Travel Accomodations	\$118	\$1,266
RV Parks	\$1	\$21
Rooming and Boarding Houses	\$0	\$10
Full Service Restaurants	\$796	\$8,504
Limited Service Restaurants	\$790	\$8,445
Special Food Services and Catering	\$132	\$1,417
Drinking Places	\$71	\$764

Source: Applied Geographic Solutions, 2017

Appendix F

TRANSIENT OCCUPANCY TAX RETURN-CONFIDENTIAL

For complete information on Ashland Municipal Code Transient Occupancy (Lodging) Tax see AMC 4.24

- >The fields on this form can be completed and the form can be printed, signed and submitted to the office with payment
- >Or, saved and sent electronically via email to utilitybilling@ashland.or.us or by fax (541) 552-2059,
- >Or, printed with blanks and filled in by hand, then submitted with payment.

Please note: You will need to ensure that payment is received by the City of Ashland by the due date if you submit this form

Business Name _____ **Customer Number:** _____

Owner/Operator _____

Location(s): _____

Tax computation for the PERIOD ending: (mm/dd/yyyy)	
Due Date	
<i>If Due Date falls on a weekend or holiday the report and payment are due the next City of Ashland business day.</i>	

Tax obligation calculation:

Instructions:

1. Gross rents received for the period	You Input	
2. Exemptions (see Ashland Municipal Code)	You Input	
3. Adjusted gross rents	Calculated	0.00
4. Tax on adjusted gross rents (9% of line 3)	Calculated	0.00
5. Operator administration (5% of line 4)	Calculated	0.00
6. Current tax due (line 4 minus line 5)	Calculated	0.00
7. Penalties for late payment (10% of line 6)	You Input	
8. Interest for late payment (1% of tax per month)	You Input	
9. Tax underpayment - prior period	You Input	
10. Tax overpayment - prior period	You Input	
11. Total amount due (add lines 6, 7, 8, and 9, minus line 10)	Calculated	0.00

Please answer the following questions:

1. Total calendar days rooms were available during this period	You Input	
2. Number of rooms/suites in your establishment	You Input	
3. Total rooms/suites available (line 2 multiplied by line 1)	Calculated	0
4. Total rooms/suites rented during this period	You Input	

To the best of my knowledge and belief, I declare the information supplied by me herein is correct and true.

Name: _____ **Title:** _____

Signature: _____ **Phone:** _____
Not required if transmitted electronically with email address

Date: _____ **Email:** _____

Returns are due and payable and to be received at City Hall by the 25th of the month following the end of each reporting period. Penalties and interest are applicable as of the 26th day of the month following the end of the reporting period. Amounts 30 days past due can be turned over to a collection agency and are subject to additional fees.

Utilities Division - Customer Service

Finance Department Tel: 541-488-6004
 20 East Main Street Fax: 541-552-2059
 Ashland, Oregon 97520 TTY: 800-735-2900
 www.ashland.or.us



Appendix G-1

Appendix 1

Gas Tax		Revenue used for:				
City	Cents/gallon	Revenue generated in FY2013-14	Construction	Repair/maintenance/preservation	Bike/pedestrian	Sidewalks
Astoria	0.03	\$200,000	Yes	Yes	No	No
Canby	0.03	\$231,438	Yes	Yes	No	No
Coburg	0.03	\$67,297	Yes	Yes	Yes	No
Coquille	0.03	\$93,955	Yes	Yes	No	No
Cottage Grove	0.03	\$353,461	Yes	Yes	No	No
Dundee	0.02	\$36,638	Yes	Yes	Yes	Yes
Eugene	0.05	\$2,868,768	Yes	Yes	No	No
Hood River	0.03	\$275,100	Yes	Yes	Yes	Yes
Milwaukie	0.02	\$166,019	No	Yes	No	No
Newport	0.03	\$155,462	Yes	Yes	No	Yes
Oakridge	0.03	\$47,976	Yes	Yes	Yes	Yes
Sandy	0.02	\$259,504	Yes	Yes	No	No
Sisters	0.03	\$140,000	No	Yes	No	No
Springfield	0.03	\$1,042,494	Yes	Yes	Yes	Yes
The Dalles	0.03	\$449,660	Yes	Yes	No	No
Tigard	0.03	\$830,000	Yes	No	No	No
Tillamook	0.03	\$125,799	No	Yes	Yes	Yes
Veneta	0.03	\$94,300	No	Yes	No	No
Warrenton	0.03	\$276,314	Yes	Yes	Yes	No
Woodburn	0.01	\$101,761	No	Yes	No	No

Gas Tax and Transportation Utility Fee Survey Results

The League’s gas tax and transportation utility fee (TUF) surveys were conducted in advance of the 2015 legislative session to be responsive to the Governor’s Transportation Vision Panel concerning local transportation funding tools. These brief surveys sought specific information to support the League’s legislative efforts. Surveys were sent to cities which currently have either a gas tax or TUF; three cities—Canby, Milwaukie and Tigard—have both. Below is a summary of the results.

Gas Tax Survey Results:

Twenty cities responded to the following three survey questions:

1. What is your rate (cents/gallon)?
2. How much revenue did it generate in FY13-14?
3. For what purpose(s) was the revenue used—construction, repair-maintenance-preservation, bike-pedestrian, sidewalks?

Among the cities surveyed, the average tax is 3 cents per gallon, with a range of 1-5 cents per gallon. The average revenue generated by these cities is \$390,797, with a range of \$36,638 to \$2,868,768.

Table 1 below provides a breakdown of taxing levels, while Table 2 provides the breakdown of uses. Refer to Appendix 1 for complete results.

Table 1

Tax – cents per gallon	Number of Cities
0.01	1
0.02	3
0.03	15
0.05	1

Table 2

Funds used for:	Number of Cities
Construction	15
Repair-maintenance-preservation	19
Bike-pedestrian	7
Sidewalks	6

Transportation Utility Fee (TUF) Survey Results:

Thirty cities responded to the survey, which consisted of three questions:

1. Briefly describe the methodology by which you charge the TUF (for both residential and commercial)
2. How much revenue did you generate in FY13-14?
3. For what purpose(s) were these revenues used—construction, repair-maintenance-preservation, sidewalks, bike-pedestrian, operations, administration, other?

Appendix H

Transportation Utility Fee	Methodology:		Revenue used for:							
	City:	Residential	Commercial	Revenue generated in FY2013-14	Construction	Repair/maintenance/preservation	Sidewalks	Bike/pedestrian	Operations	Administration
Ashland	Flat Fee	Other	\$1,358,379	Yes	Yes	Yes	Yes	Yes	Yes	No
Bay City	Flat Fee	Other	\$48,500	No	Yes	No	No	No	No	No
Brookings	Flat Fee	Flat Fee	\$186,000	No	Yes	No	No	No	No	Yes
Canby	Flat Fee	Trip Generation	\$538,102	Yes	Yes	No	No	No	No	No
Central Point	Flat Fee	Trip Generation	\$495,000	Yes	Yes	Yes	Yes	Yes	No	No
Corvallis	Trip Generation	Trip Generation	\$482,169	No	Yes	No	No	No	Yes	No
Eagle Point	Flat Fee	Trip Generation	\$300,000	No	Yes	No	No	Yes	Yes	No
Florence	Flat Fee	Flat Fee	\$287,800	Yes	Yes	No	No	No	No	No
Grants Pass	Trip Generation	Trip Generation	\$899,979	Yes	Yes	No	No	Yes	No	No
Hillsboro	Trip Generation	Trip Generation	\$1,748,281	No	Yes	No	Yes	Yes	No	No
Hubbard	Flat Fee	Flat Fee	\$68,660	No	Yes	No	No	No	No	No
La Grande	Flat Fee	Flat Fee	\$400,000	Yes	No	No	No	No	No	No
Lake Oswego	Flat Fee	Trip Generation	\$2,400,000	Yes	Yes	No	No	Yes	Yes	No
Medford	Trip Generation	Trip Generation	\$8,121,940	No	Yes	No	No	Yes	Yes	No
Milwaukie	Flat Fee	Trip Generation	\$618,943	No	Yes	No	No	No	No	No
Myrtle Creek	Flat Fee	Flat Fee	\$4,000	No	Yes	No	No	Yes	No	No
North Plains	Trip Generation	Trip Generation	\$25,538	Yes	Yes	Yes	Yes	Yes	Yes	No
Oregon City	Flat Fee	Trip Generation	\$2,033,790	No	Yes	No	No	No	No	No
Philomath	Flat Fee	Trip Generation	\$52,600	No	Yes	No	No	Yes	Yes	No
Phoenix	Trip Generation	Trip Generation	\$143,883	Yes	Yes	No	No	Yes	Yes	No
Sherwood	Other	Other	\$277,603	No	Yes	No	No	No	No	No
Silverton	Flat Fee	Flat Fee	\$210,564	Yes	Yes	No	No	No	No	No
Stayton	Flat Fee	Flat Fee	\$84,000	No	Yes	No	No	No	No	No
Talent	Flat Fee	Trip Generation	\$155,384	Yes	Yes	Yes	Yes	Yes	Yes	No
Tigard	Other	Other	\$1,946,284	No	Yes	No	No	No	No	No
Toledo	Other	Other	\$1,900	No	No	Yes	Yes	No	No	No
Tualatin	Flat Fee	Trip Generation	\$975,000	No	Yes	Yes	No	No	No	No
West Linn	Flat Fee	Trip Generation	\$1,350,783	Yes	Yes	Yes	Yes	No	No	No
Wilsonville	Flat Fee	Flat Fee	\$679,846	No	Yes	No	No	No	No	Yes
Wood Village	Trip Generation	Trip Generation	\$211,199	No	Yes	Yes	No	No	No	No