

ORDINANCE No. 187941

Authorize an Intergovernmental Agreement with the City of Gresham for the City of Portland to conduct transient lodging tax audits of Gresham hotels on behalf of the City of Gresham (Ordinance)

The City of Portland ordains:

Section 1. The Council finds:

1. Both the City of Portland and the City of Gresham have legislated a tax upon persons renting transient accommodations (i.e., hotels) within their boundaries. The structure and administration of each city's tax is substantially identical.
2. The Revenue Division of the City of Portland Bureau of Revenue and Financial Services has a full-time position dedicated to auditing the transient lodging tax returns submitted by Portland hotels and similar establishments. The efforts of this position ensure that hotels are compliant with the applicable transient lodging tax laws.
3. The Revenue Division will audit approximately five hotels for the City of Gresham. These additional audits will not have a significant impact on the Revenue Division's schedule to audit Portland hotels.
4. Gresham has identified a need for audit services, but at this time there is not enough workload to justify adding a dedicated position. It has been determined that these services could be performed more efficiently by individuals who conduct these audits as a regular part of their job.
5. The parties recognize a mutual benefit in establishing an agreement for Portland to provide these services on behalf of Gresham.

NOW, THEREFORE, The Council directs:

- a. That the Mayor is authorized and directed to execute on behalf of the City an intergovernmental agreement with the City of Gresham substantially similar to the one attached to this ordinance as Exhibit A.

Passed by the Council: **AUG 10 2016**

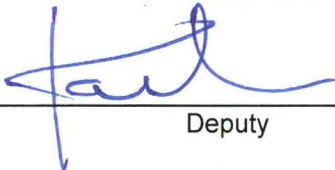
Mayor Charlie Hales
Prepared by: Scott Karter
Date Prepared: July 12, 2016

Mary Hull Caballero
Auditor of the City of Portland
By *Gayla Jennings*
Deputy

Agenda No.
ORDINANCE NO.
Title

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INTRODUCED BY Commissioner/Auditor: Mayor Hales	CLERK USE: DATE FILED <u>JUL 26 2016</u>
COMMISSIONER APPROVAL	<p>Mary Hull Caballero Auditor of the City of Portland</p> <p>By:  Deputy</p> <p>ACTION TAKEN: AUG 03 2016 PASSED TO SECOND READING AUG 10 2016 9:30 A.M. AUG 10 2016 RESCHEDULED TO AUG 10 2016 2 P.M.</p>
Mayor—Finance and Administration <i>Hales</i>	
Position 1/Utilities - Fritz	
Position 2/Works - Fish	
Position 3/Affairs - Saltzman	
Position 4/Safety - Novick	
BUREAU APPROVAL	
Bureau: OMF/BRFS/Revenue CAO: Fred Miller <i>Fred Miller</i> CFO, Bureau Head: Kenneth L. Rust <i>KLR</i> Division Head: Thomas W. Lannom <i>Lannom</i>	
Prepared by: Scott Karter Date Prepared: July 12, 2016	
Impact Statement Completed <input checked="" type="checkbox"/> Amends Budget <input type="checkbox"/>	
Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
City Auditor Office Approval: required for Code Ordinances	
City Attorney Approval: required for contract, code, easement, franchise, comp plan, charter <i>KAM</i>	
Council Meeting Date <u>7/27/16</u> <i>8/3/16</i>	

AGENDA
TIME CERTAIN <input type="checkbox"/> Start time: _____ Total amount of time needed: _____ (for presentation, testimony and discussion)
CONSENT <input checked="" type="checkbox"/> <i>Pulled</i>
REGULAR <input type="checkbox"/> Total amount of time needed: _____ (for presentation, testimony and discussion)

FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:	
	YEAS	NAYS
1. Fritz	✓	
2. Fish	✓	
3. Saltzman	✓	
4. Novick	✓	
Hales	✓	