

IN THE COUNTY COURT OF THE STATE OF OREGON
FOR THE COUNTY OF CROOK

AN ORDINANCE TO ADOPT A TRANSIENT
ROOM FEE AND PROVIDE PROCEDURES
TO IMPLEMENT SUCH A FEE

ORDINANCE NO. 2005-162

Whereas, Transient Room Fees are used throughout the State of Oregon as a mechanism to derive revenues to support a variety of governmental functions, including the promotion of tourism and tourist-related activities; and

Whereas, the Electors of Crook County approved Ballot Measure 7-30 adopting a Transient Room Tax on November 2, 2004; and

Whereas, the Crook County Court has received the recommendations of the Room Tax Advisory Committee and members of the public involved with the development and implementation of a Transient Room Fee;

NOW, THEREFORE, Crook County does **Ordain** as follows:

1. Title V of the Crook County Code is hereby amended to add Chapter 5.20 to implement the Crook County Transient Room Tax to take effect July 1, 2005. A copy of the Transient Room Tax Regulations is attached hereto as Exhibit "A".

DATED this 20th day of April, 2005.

CROOK COUNTY COURT

Scott R. Cooper
Judge Scott R. Cooper

Mike McCabe
Commissioner Mike McCabe

NOT Present
Commissioner Michael J. Mohan

STATE OF OREGON } ss 200555
COUNTY OF CROOK }

I CERTIFY THAT THE WITHIN INSTRUMENT WAS
RECEIVED FOR RECORD ON THE 11th DAY OF
May, 20 2005, AT 4:00 P. M.
AND RECORDED IN CJRNL
RECORDS OF SAID COUNTY ME NO. 2005-55
DEANNA E. BERMAN, CROOK COUNTY CLERK
BY Deanna E. Beraman DEPUTY

11 - N/C

**TRANSIENT ROOM
TAX
RULES AND
REGULATIONS**

Effective Date: ^{August} July 1, 2005
Exhibit "A"

CHAPTER 5.20
TRANSIENT ROOM TAX CONTENTS

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CROOK COUNTY CODE
CHAPTER 5

5.20.10 Title.

This subchapter shall be referred to as the Crook County Transient Room Tax.

5.20.20 Definitions.

Except where the context otherwise requires, the definitions given in this Section govern the construction of this Chapter.

- (1) **"ACCRUAL ACCOUNTING"** means the operator enters the rent due from a transient on his records when rent is earned whether or not it is paid.
- (2) **"CASH ACCOUNTING"** means the operator does not enter the rent due from a transient on his records until rent is paid.
- (3) **"COUNTY"** means Crook County and is limited to the unincorporated area of the county.
- (4) **"COURT"** means the Crook County Court.
- (5) **"OVERNIGHT ACCOMMODATION"** means any structure or any portion of any structure, which is occupied or intended or designed for transient occupancy for thirty (30) days or less, for dwelling, lodging or sleeping purposes, and includes any overnight accommodation, whether publicly or privately owned, including but not limited to: inn, tourist home, tourist accommodation, condominium, motel, studio overnight accommodation, bachelor overnight accommodation, lodging house, rooming house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer parks, campgrounds, apartment house, or similar structure or portions thereof, provided such occupancy is for less than a thirty (30) day period.
- (6) **"OCCUPANCY"** means the use or possession, or the right to the use or possession, for lodging or sleeping purposes, of any room or rooms in a overnight accommodation, or space in a mobile home, or trailer park, or portion thereof.
- (7) **"OPERATOR"** means the person who is proprietor of the overnight accommodation in any capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this Ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this Ordinance by either the principal or the managing agent shall be considered to be compliance by both.
- (8) **"PERSON"** means any individual, firm, partnership, LLC, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.
- (9) **"RENT"** means the consideration charged, whether or not received by the operator, for the occupancy of space in a overnight accommodation valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction, but does not include the sale of any goods, services and commodities other than the furnishing of rooms, accommodations and parking space in mobile home parks or trailer parks.

(10) "TAX" means either the tax payable by the transient, or the aggregate amount of taxes due from an operator during the period for which he is required to report his collections.

(11) "TAX ADMINISTRATOR" means the County Tax Collector.

(12) "TRANSIENT" means any individual who exercises occupancy or is entitled to occupancy in an overnight accommodation for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the overnight accommodation shall not be included in determining the thirty (30) day period if the transient is not charged rent for that day by the operator. Any such individual so occupying space in a overnight accommodation shall be deemed to be a transient until the period of thirty (30) days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy, or the tenancy actually extends more than thirty (30) consecutive days.

5.20.030 Tax Imposed.

For the privilege of occupancy in any overnight accommodation, on or after the effective date of this Ordinance (on or after July 1, 2005), each transient shall pay a tax in the amount of eight and one-half (8.5) percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the county, which is extinguished only by payment to the operator as agent for the county. The transient shall pay the tax to the operator of the overnight accommodation at the time the rent is paid. The operator shall enter the tax on his records when rent is collected if the operator keeps his records on the cash accounting basis and when earned, if the operator keeps his records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. If for any reasons the tax due is not paid to the operator of the overnight accommodation, the tax administrator may require that such tax shall be paid directly to the county. Future adjustments shall not exceed the rate charged by the City of Prineville.

5.20.040 Applicability.

The tax imposed by this Ordinance shall apply only to those overnight accommodations located within the unincorporated area of the county.

5.20.050 Collection of tax by operator. Rules of collection.

(1) Every operator renting rooms in an overnight accommodation or space in a recreational vehicle park in this county, the occupancy of which is not exempted under the terms of this Chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes property of the county in the possession of the operator, held in trust by such operator until conveyed to the county in accordance with this Chapter.

(2) In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made.

(3) The tax administrator shall enforce provisions of this Chapter and shall have the power to recommend Rules and Regulations for approval by the County Court not inconsistent with this Chapter as may be necessary to aid in its enforcement.

- (4) The amount of tax shall be separately stated upon the operator's records, and any receipt rendered by the operator.
- (5) For rent collected on portions of a dollar, fractions of a penny shall not be remitted.
- (6) Rent Package Plan means the consideration charged for both food and rent where a single rate is made for the total of both. When overnight accommodations are sold as part of a package which includes other components such as meals or recreational activities, it shall be unlawful for the operator to disproportionately reduce the value of the overnight accommodation in order to reduce, evade or avoid taxation. When calculating the value of an overnight accommodation for tax purposes, the operator shall assign to the overnight accommodation a value equivalent to at least the average of all other rates charged for like accommodations provided not as part of the package during the same month.

5.20.060 Operator's duties.

Each operator shall collect the tax imposed by this Chapter at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's records, and any receipt rendered by the operator. No operator of an overnight accommodation shall advertise that the tax or any part of the tax will be assumed or absorbed by the operator or that it will not be added to the rent or that when added, any part will be refunded, except in the manner provided by this Chapter.

5.20.070 Exemptions.

No tax imposed under this Chapter shall be imposed by Crook County upon:

- (1) Any overnight accommodation physically located within the Prineville City limits;
- (2) Any occupant for more than thirty (30) successive calendar days;
- (3) Any occupant who's rent is of a value less than \$4.00 per day;
- (4) Any occupant who's rent is paid for hospital room or to a medical clinic, convalescent home, or home for the aged.

5.20.080 Registration of operator; form and contents; execution; certificate of authority.

- (1) Every person engaging or about to engage in business as an operator of an overnight accommodation in the county shall register within fifteen (15) calendar days after commencing business with the tax administrator on a form provided. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration.
- (2) Registrants shall provide the following information:
 - (a) The name under which an operator transacts or intends to transact business;
 - (b) The office address of his place or places of business;
 - (c) A residence address, if no business address exists;
 - (d) The address site of each site subject to this Chapter; and
 - (e) And such other information to facilitate the collection of the tax as the tax administrator may require. The registration shall be signed by the operator.

(3) The tax administrator shall, within ten (10) days after registration, issue without charge from the occupant, together with a duplicate thereof for each additional place of business for each registrant, a certificate of authority. Certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the tax administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy.

(4) The certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the operator;
- (c) The date upon which the certificate was issued; and
- (d) A statement that "this transient occupancy registration certificate signifies

that the person named on the face hereof has fulfilled the requirements of the Transient Room Tax Ordinance of Crook County by registration with the Tax Administrator for the purpose of collecting from transients the Room Tax imposed by said county and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a overnight accommodation 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 certificate does not constitute a permit".

5.20.090 Due date: returns and payment.

(1) The tax imposed by this Chapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the Tax Administrator on a monthly basis on the fifteenth (15th) day of the month for the preceding month, and are delinquent on the sixteenth (16th) day of the month in which they are due.

(2) On or before the fifteenth (15th) day of the month following each month of collection, every operator liable for payment of tax shall file a return for the preceding month tax collections with the Tax Administrator. The returns shall be filed in such format or on such forms as the Tax Administrator may prescribe.

(3) Returns shall show the amount of tax collected or otherwise due for the related period by site. The Tax Administrator may require returns to show any or all of the following:

- (a) The sites for which rental income was collected during the month, listed by address and the number of separately rentable units per site;
- (b) Gross receipts of operator for such period;
- (c) The total rentals upon which tax was collected or otherwise due;
- (d) An explanation in detail of any discrepancy between such amount;
- (e) Any new units added from the previous months or any units deleted from the previous months; and
- (f) The amount of rent exempt, if any.

(4) The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the Tax 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.

(5) For good cause, the Tax Administrator may extend but not to exceed one (1) month the time for making any return or payment of tax. No further extensions shall be granted, except by the County Court. Any operator to whom an extension is granted shall pay at the rate of one (1) percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this Chapter.

(6) If it is deemed necessary in order to insure payment or facilitate collection by the county of the amount of taxes, the Tax Administrator, in an individual case, may require returns and payment for other than monthly periods.

5.20.100 Penalties and interest.

(1) Any operator who has not been granted an extension of time for remittance of tax due, and who fails to remit any tax imposed by this Chapter prior to delinquency shall pay a penalty of ten (10) percent of the amount of the tax due in addition to the amount of the tax.

(2) Any operator who has not been granted an extension of time for remittance of tax due, and who fails 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 (15) percent of the amount of the tax due, plus the tax and the ten (10) percent penalty first imposed.

(3) If the Tax Administrator determines that the non-payment of any remittance due under this Chapter is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five (25) percent of the amount of the tax shall be added thereto in addition to the penalties stated in Subsections (1) and (2) of this Section.

(4) In addition to the penalties imposed, any operator who fails to remit any tax imposed by this Chapter shall pay interest at the rate of one (1) percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(5) Every penalty imposed and such interest as accrues under the provisions of this Section shall be merged with and become a part of the tax herein required to be paid.

(6) Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated; provided, however, the operator may petition the County Court for a waiver and refund of the penalty or any portion thereof and the County Court may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

5.20.110 Deficiency determination.

(1) If the Tax Administrator determines that the returns are incorrect, the amount required may be computed and determined upon the basis of the facts contained in the return or returns or upon the basis of any information in the possession of the administrator. One or more deficiency determinations may be made of the amount due for one, or more than one. Any amount so determined shall be due and payable

immediately upon service of notice as herein provided, after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in this Chapter.

(a) In making a determination, the Tax Administrator may offset overpayments, if any, which may have been previously made for a period or periods, against any underpayment for a subsequent period or periods, or against penalties, and interest, on the underpayments. The interest on underpayments shall be computed in the manner set forth in this Chapter.

(b) The Tax Administrator shall give to the operator or occupant a written notice of the determination. The notice may be served personally or by certified mail, return receipt requested; if by mail, the notice shall be addressed to the operator at his address as it appears in the records of the Tax Administrator. In case of service by mail of any notice required by this Chapter, the service is complete at the time of deposit in the United States Post Office.

(c) Except in the case of fraud or intent to evade the provisions of this Chapter or authorized Rules and Regulations, every deficiency determination shall be made and notice thereof mailed within three (3) years after the last day of the month following the close of the monthly period for which the amount is proposed to be determined or within three (3) years after the return is filed, whichever period expires last.

(d) Any determination shall become due and payable immediately upon receipt of notice and shall become final within ten (10) days after the Tax Administrator has given notice thereof; provided, however, the operator may petition for redemption and refund if the Petition is filed before the determination becomes final as herein provided.

5.20.120 Operator delay.

If the Tax Administrator believes that the collection of any tax or any amount of tax required to be collected and paid to the county will be jeopardized by delay, he or she shall thereupon make a determination of the tax or amount of tax required to be collected, noting the fact upon the determination. The amount so determined as herein provided shall be immediately due and payable, and the operator shall immediately pay the determined amount to the Tax Administrator after service of notice thereof. Provided, however, the operator may petition, after payment has been made, for redemption and refund of such determination, if the Petition is filed within ten (10) days from the date of service of notice by the Tax Administrator.

5.20.130 Redeterminations.

(1) Any person against whom a determination is made under this Chapter or any person directly interested may petition for a redetermination and redemption and refund within the time required in this Chapter. If a Petition for Redetermination and Refund is not filed within the time required in this Chapter, the determination becomes final at the expiration of the allowable time.

(2) If a Petition for Redetermination and Refund is filed within the allowable period, the Tax Administrator shall reconsider the determination, and, if the person has so requested in his Petition, shall grant the person an oral hearing, and shall give him ten

(10) days notice of the time and place of the hearing. The Tax Administrator may continue the hearing from time-to-time as may be necessary.

(3) The Tax Administrator may decrease or increase the amount of the determination as a result of the hearing and if an increase is determined, such increase shall be payable immediately after the hearing.

(4) The Order or decision of the Tax Administrator upon a Petition for Redetermination of Redemption and Refund becomes final ten (10) days after service upon the petitioner of notice thereof, unless appeal of such Order or a decision is filed with the County Court within ten (10) days after service of such notice.

(5) No Petition for Redetermination of Redemption and Refund or appeal therefrom shall be effective for any purpose unless the operator has first complied with the payment provisions hereof.

5.20.140 Security for collection of tax.

(1) The Tax Administrator, after delinquency and when he or she deems it necessary to ensure compliance with this Chapter, may require any operator subject thereto to deposit with him/her such security in the form of cash, bond, or other security as the Tax Administrator may determine. The amount of the security shall be fixed by the Tax Administrator but shall not be greater than twice the operator's estimated average monthly liability for the period for which he files returns, determined in such manner as the Tax Administrator deems proper, or Five Thousand and No/100 Dollars (\$5,000.00), whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations herein provided.

(2) At anytime within three (3) years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three (3) years after any determination becomes final, the Tax Administrator may bring an action in the Courts of the State, or of the United States in the name of the county to collect the amount delinquent together with penalties and interest.

5.20.150 Lien.

(1) The tax imposed by this Chapter, together with the interest, penalties, and any security required herein provided and the filing fees paid to the County Clerk, and advertising costs which may be incurred when the same becomes delinquent as set forth in this Chapter shall be and until paid remain a lien from the date of its recording with the Clerk of Crook County, Oregon, and superior to all subsequent recorded liens on all tangible personal property used in the overnight accommodation of an operator, which may be foreclosed on and sold as may be necessary to discharge said lien if the lien has been recorded. Notice of lien may be issued by the Tax Administrator or his or her deputy whenever the operator is in default in the payment of said tax, interest and penalty and shall be recorded, and a copy sent to the delinquent operator. The personal property subject to such lien seized by any deputy or employee of the Tax Administrator may be sold at public auction after ten (10) days notice, which shall mean one publication in a newspaper of general circulation within the county.

(2) Any lien for taxes as shown on the records of the proper county official shall, upon the payment of all taxes, penalties and interest thereon, be released by the Tax Administrator when the full amount determined to be due has been paid to the county and

the operator or person making such payment shall receive a receipt therefore stating that the full amount of taxes, penalties and interest thereon have been paid and that the lien is thereby released and the record of lien is satisfied.

5.20.160 Refunds.

(1) **Operator's Refunds.** Whenever the amount of any tax, penalty or interest has been paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under this Chapter, it may be refunded, provided a verified claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the Tax Administrator within three (3) years from the date of payment. The claim shall be made on forms provided by the Tax Administrator. If the claim is approved by the Tax Administrator, the excess amount collected or paid may be refunded or may be credited on any amount then due and payable from the operator from whom it was collected or by whom paid and the balance may be refunded to each operator, his administrators, executors or assigns.

(2) **Transient Refunds.** Whenever the tax required by this Chapter has been collected by the operator, and deposited by the operator with the Tax Administrator, and it is later determined that the tax was erroneously or illegally collected or received by the Tax Administrator, it may be refunded without interest by the Tax Administrator to the transient, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the Tax Administrator within three (3) years from the date of payment.

5.20.170 Collection fee.

Every operator liable for the collection and remittance of the tax imposed by this Chapter may withhold five (5) percent of the net tax due to cover the operator's expenses in the collection and remittance of the tax.

5.20.180 Administration; confidentiality.

(1) **Special Funds.** The Tax Administrator shall deposit all monies collected pursuant to this Chapter to the credit of the Transient Room Tax Fund.

(2) **Records Required from Operators, etc., Form.** Every operator shall keep guest records of room sales and accounting books and records of the room sales. All records shall be retained by the operator for a period of three (3) years and six (6) months after they come into being.

(3) **Examination of Records; Investigations.** The Tax Administrator or an authorized deputy, may examine during normal business hours the books, papers, and accounting records relating to room sales of any operator, after notification to the operator liable for the tax, and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

(4) **Confidential Character of Information Obtained – Disclosure Unlawful.** It shall be unlawful for the Tax Administrator or any person having an administrative or clerical duty under the provisions of this Chapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a Transient Occupancy Registration

Certificate, or pay a Transient Occupancy Tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided that nothing in this Subsection shall be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by another county official, employee or agent for collection of taxes for the sole purpose of administering or enforcing any provision of this Chapter; or enforcing any provision of this Chapter; or collecting taxes imposed hereunder.

(b) The disclosure after the filing of a written request to that effect, to the taxpayer himself, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected or interest and penalties; provided further, that the County Counsel approves each such disclosure and that the Tax Administrator may refuse to make any disclosure referred to in this paragraph when in his/her opinion the public interest would suffer thereby.

(c) The disclosure of the names and addresses of any persons to whom Transient Occupancy Registration Certificates have been issued.

(d) The disclosure of general statistics regarding taxes collected or business done in the county.

(e) Necessary disclosures in connection with appeals or forced collections as provided in this Chapter or as otherwise required by law.

(f) Disclosure to an auditor engaged in auditing county books.

(g) Required disclosures to the State of Oregon, Department of Revenue.

5.20.190 Tax revenue sharing.

(1) Thirty percent (30%) to the Crook County General Fund. These funds shall hereinafter be referred to as "30 Percent Funds."

(2) Seventy percent (70%) to designated recipients engaged in tourism promotion or tourism-related facilities. These funds shall hereinafter be referred to as "70 Percent Funds."

(a) The designated recipients of 70 Percent Funds shall be:

- i. The Prineville-Crook County Chamber of Commerce, which shall receive 28 percent of the 70 Percent Funds collected. Distributions shall be made quarterly by the tax administrator.
- ii. The Crook County Historical Society, which shall receive 23 percent of the 70 Percent Funds collected. Distributions shall be made quarterly by the tax administrator.
- iii. The Crook County Fair Fund, which shall receive 44 percent of the 70 Percent Funds collected. Distributions shall be made quarterly by the tax administrator.
- iv. A tourism grants fund to be established by the Crook County Treasurer, which shall receive 5 percent of the 70 Percent Funds collected. Distributions to the tourism grants fund shall be made quarterly by the tax administrator. The County Court may provide

by order a mechanism for the distribution of tourism grants held in such fund. Grants shall be made only for the purpose of tourism promotion or tourism-related facilities. The balance of such fund may be allowed to accumulate from year to year.

(b) If a named recipient of 70 Percent Funds is unable for any reason to accept such funds within 30 days of distribution, the proceeds which would normally be provided to the recipient shall be placed in the Tourism Grants Fund.

(c) On or before January 31 of each year, the above-named recipients (excluding the tourism grants fund) shall submit to the Crook County Court annually a written accounting of how the funds received were used for tourism promotion or tourism-related facilities. The Court shall, upon acceptance of such report, forward it to the tax collector. The tax collector shall not distribute a quarterly distribution to any recipient who has not filed an annual accounting, but shall hold the funds dedicated to such recipient until such accounting is received and accepted.

(d) Any recipient of 70 Percent Funds who does not use the entirety of the proceeds received for tourism promotion or tourism-related facilities shall be liable for repayment of that portion of the funds used for purposes other than tourism promotion or marketing. The determination that such funds have been used for purposes other than tourism promotion or tourism-related facilities shall be made by the County Court. Upon such a finding, any repayment ordered shall be withheld by the tax collector from future payments to the recipient, and the proceeds shall be deposited to the tourism grants fund.

(3) The Court shall re-consider the formula for distributing 70 Percent Funds upon any one of the following occurrences:

(a) Following any fiscal year when total annual collections of room tax (the combined total of 30 Percent Funds and 70 Percent Funds) shall reach \$500,000 (five hundred thousand dollars) or more.

(b) Ten years after the date when this ordinance becomes effective.

(c) Upon dissolution of any of the organizations named as recipients.

(d) Upon a finding by the County Court that reexamination is in the public interest.

5.20.200 Appeals.

Any person aggrieved by any provisions of the Tax Administrator may appeal to the County Court by filing a Notice of Appeal with the Tax Administrator within ten (10) days of the administrator's decision. The Tax Administrator shall transmit such Notice of Appeal, together with the file of such appealed matter to the County Court who shall fix a time and place for hearing such appeal. The County Court shall give the appellant not less than ten (10) days written notice of the time and place of the hearing of said appealed matter.

5.20.210 Violations.

It is unlawful for any operator or other person so required to fail or refuse to register as required herein, or to furnish any return required to be made, or fail or refuse to furnish a supplemental return or other data required by the Tax 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 required by this Ordinance. Any person willfully violating any of the provisions of this Ordinance shall be subject to a fine of not more than Five Hundred and No/100 Dollars (\$500.00) per occurrence (each day of continuing violation constitutes a new occurrence).