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BEFORE THE BOARD OF COUNTY COMMISSIONERS

*3 months*

FOR THE COUNTY OF LINCOLN

Ordinance # 174

AN ORDINANCE AMENDING ORDINANCE NO. 155, CHAPTER FIVE, TAXES, SECTION 5.070, AND DECLARING AN EMERGENCY

The Lincoln County Board of Commissioners ORDAINS

as follows:

Section 5.070 of chapter five of the Lincoln County

Code shall be amended to read:

[see following pages]

Lincoln County Legal Counsel  
Lincoln County Courthouse, room 201  
225 W. Olive Street  
Newport, OR 97365  
Phone: 265-5341 ext. 265

TAXES  
TRANSIENT ROOM TAX

5.070

5.070 Lien

- (1) The tax imposed by this chapter together with the interest and penalties, reasonable attorneys' fees, filing fees, and advertising costs shall be and, until paid, remain a lien from the date of its recording with the clerk, and superior to all subsequent recorded liens on all tangible personal property used in the hotel of an operator within the county, and may be foreclosed on and sold as may be necessary to discharge said lien. Upon the recording of the lien with the county clerk, notice of the lien shall be issued by the tax administrator whenever the operator is in default in the payment of the tax, interest, and/or penalty. A copy of the notice shall be sent by certified mail to the operator. The tax administrator may send notice of the lien to condominium owners affected by the lien. The personal property subject to a lien seized by any deputy or employe of the tax administrator may be sold at public auction after 10-days' notice by one publication in a newspaper of general circulation published

TAXES  
TRANSIENT ROOM TAX

5.070

in the county. Any lien for taxes shown on the records of the proper county official shall, upon 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 have a receipt thereon stating that the full amount of taxes, penalties, and interest thereon have been paid and that the lien is hereby released and the record of lien is satisfied.

- (2) The lien(s) created by this section attach to all tangible personal property referenced herein. The lien(s) created shall also attach to the proceeds of the sale of tangible personal property subject to the lien(s) if:
- (a) subsequent to the recording of the lien(s), tangible personal property, or any part thereof, is sold or delivered to an agent, broker, cooperative agency, or other person to be sold or otherwise disposed of; and
  - (b) the purchaser, agent, broker, cooperative agency, or other person has actual or con-

TAXES  
TRANSIENT ROOM TAX

5.070

structive notice of the filing of the lien(s), and the proceeds that were received or will be received from the sale or other disposal of the tangible personal property have not been delivered to the owner of the tangible personal property.

- (3) When a lien created by this section attaches to the proceeds of a sale of tangible personal property under subsection (2)(a) and (b) of this section, a purchaser, agent, broker, cooperative agency, or other person shall not deliver the proceeds or that portion of the proceeds equal to the amount of the lien claim to the owner until:
- (a) a time specified by section 5.065(2) during which a suit to foreclose the lien must be commenced elapses;
  - (b) a court orders delivery of the proceeds; or
  - (c) the tax administrator issues a receipt stating that the full amount of taxes, interest, penalties, and costs thereon have been paid and that the lien is released and the record of lien is satisfied.

TAXES  
TRANSIENT ROOM TAX

5.070

- (4) Any person to whom a notice of lien has been given as provided by this section, who dismantles, removes from the county, misdelivers, or conceals tangible personal property or the proceeds of the sale of tangible personal property upon which there is a valid lien without the written consent of the lien claimant shall be liable to the lien claimant for damages proximately resulting therefrom, which sum may be recovered according to the provisions of section 5.065(2).

That this ordinance, being necessary for the immediate preservation of public peace, health, and safety, an emergency is declared to exist and this ordinance takes effect upon its adoption.

DATED this 19th day of May, 1982.

LINCOLN COUNTY BOARD OF COMMISSIONERS

Albert R. Strand  
Albert R. Strand, Chairman

G. E. Stuart  
G. E. Stuart, Commissioner

W. S. Ouder Kirk  
W. S. Ouder Kirk, Commissioner

1991-1992

*Amended*

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## TRANSIENT ROOM TAX

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TAXES  
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## TRANSIENT ROOM TAX

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TAXES  
TRANSIENT ROOM TAX

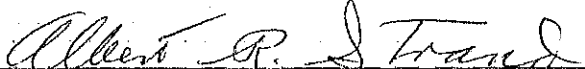
5.070

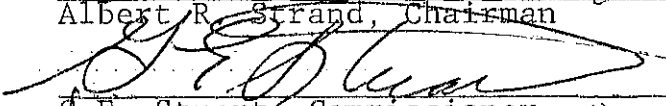
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