

IN THE BOARD OF COUNTY COMMISSIONERS
OF LANE COUNTY, OREGON

ORDER NO. 07-6-27-

-) IN THE MATTER OF APPROVING THE
-) USE OF TRANSIENT ROOM TAX
-) FUNDS FOR CAMPGROUND
-) OPERATIONS PURPOSES IN LANE
-) COUNTY PUBLIC WORKS – PARKS
DIVISION FOR FY 07-08

WHEREAS, in May, 2007 the Lane County Budget Committee reviewed the County Department Director's recommendation to transfer Car Rental Tax Revenue from the Parks and Open Spaces Fund to the General Fund, and

WHEREAS, after review of the Public Works Directors budget request, the Lane County Budget Committee reviewed and approved an adjustment to the Car Rental Tax Revenue allocation to 76% General Fund and 24% Parks and Open Spaces Fund and a commitment of Transient Room Tax Revenue of \$400,000 to the Parks and Open Spaces Fund in FY 07-08 Budget, and

WHEREAS, a review of ORS 320.300, Transient Lodging Taxes definitions include:

(9) **"Tourism-related facility":**

- (a) Means a conference center, convention center or visitor information center;
and
- (b) Means other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.

(10) **"Tourist"** means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:

- (a) Requires the person to travel more than 50 miles from the community of residence; or
- (b) Includes an overnight stay.

(11) **"Transient lodging"** means:

- (a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;
- (b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or
- (c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy,

and

WHEREAS, under ORS 320.350, local Transient Room Taxes can be used to fund tourism-related facilities which include improved real property that has a substantial purpose of supporting tourism or accommodating tourist activities; and

WHEREAS, the Board has duly considered this expenditure as part of the annual budget, and

WHEREAS, as part of that budget, Transient Room Taxes are budgeted to support the operation of Lane County campgrounds including Harbor Vista Campground, Richardson Campground, Baker Bay Campground, Armitage Campground, and the Camp Lane Organizational Camp, and

WHEREAS, eligible expenses have been budgeted based on capital and operational cost drivers that generate overnight stays in campground facilities, or require individual users to travel more than 50 miles from their community of residence, and

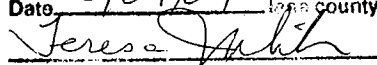
WHEREAS, Lane County Parks operates four Campground facilities with a fifth facility planned to open in May 2008,

NOW, THEREFORE IT IS HEREBY ORDERED that the Board of County Commissioners approves the use of \$400,000 of the Transient Room Tax Revenue for operations of Campgrounds within Lane County Parks Division in the Public Works Department in FY 07-08, more specifically including Harbor Vista Campground, Richardson Campground, Baker Bay Campground, Armitage Campground, and the Camp Lane Organizational Camp, and it is further

ORDERED that the Board finds that this use is consistent with ORS 320.350 in that these Campgrounds are improved real property with a substantial purpose of supporting and accommodating tourist activities and, in addition, provide facilities for overnight stays.

DATED this 27th day of June, 2007.

Faye Stewart, Chair,
Lane County Board of Commissioners

APPROVED AS TO FORM
Date 6/27/07 Lane County

OFFICE OF LEGAL COUNSEL