

BEFORE THE BOARD OF COMMISSIONERS  
IN AND FOR THE COUNTY OF WALLOWA  
IN AND OF THE STATE OF OREGON

IN THE MATTER OF THE FACT AND )  
FINDINGS OF APPEAL 17-01 ) ORDER 2017-035  
TRANSIENT LODGING TAX )

NOW, on this day, the Wallowa County Board of Commissioners sitting as the Transient Lodging Tax Advisory Board, convened in open session, to consider Appeal 17-01 brought before the Board by Lynne Price to appeal the imposition of penalties and interest owing on past due Transient Lodging Tax.

WHEREAS, Lynn Price filed an appeal of the Treasurer's decision to impose a penalty and interest on past due taxes as a result of the operation of a transient lodging facility operated as an Air BnB located at 65424 Billings Road in Enterprise Oregon, 97828, on September 21, 2017;

WHEREAS, the Board reviewed the record below and entertained additional oral argument and evidence presented by Ms. Price;

WHEREAS, the Board deliberated in open session on the matter;

NOW THEREFORE, the Wallowa County Board of Commissioners acting as the Transient Lodging Tax Advisory Board makes the following Findings of Fact:

1. The Wallowa County Transient Lodging Tax was approved by Ballot Measure 32-1 on May 17, 1994 to adopt said motel tax;
2. Wallowa County Ordinance 1994-005 was adopted on June 20, 1994 to impose a motel room tax that took effect in Wallowa County on July 1, 1994 and amended on April 5, 2004 by Wallowa County Ordinance 2004-007;
3. Treasurer is authorized to enforce the provisions of Wallowa County Ordinance 1994-05;
4. Wallowa County Treasurer determined that the appellant was operating an AirBnB in Wallowa County and was not paying the required Transient Lodging Tax;
5. AirBnB, VRBO (Vacation Rental By Owner), or STR (Short Term Rental) accommodations qualify for taxation under Transient Lodging Tax;
6. Wallowa County Treasurer Office notified the appellant via Certified Mail,

mailed on August 30, 2017, that she was subject to Transient Lodging Tax and was out of compliance with Wallowa County Ordinance 2004-007 requiring owners to register and pay the Transient Lodging Tax for Wallowa County;

7. On September 21, 2017 Appellant paid \$572.70 of the Transient Lodging Tax taxes owing but refused to pay the penalties and interest that had accrued which totaled \$831.39;
8. Appellant appealed the imposition of such penalties and interest to the Wallowa County Board of Commissioners sitting as the Transient Lodging Tax Advisory Board on September 21, 2017;
9. On September 25, 2017 the appellant was notified by first class mail of a hearing scheduled on October 16, 2017 to entertain her appeal;
10. On October 3, 2017 appellant received a second notice stating that the date of the appeal hearing had been changed from October 16<sup>th</sup> to October 23<sup>rd</sup> due to consultation with Federal Agencies concerning the Blur Mountain Forest Plan Revision;
11. Notice was placed in the October 11 and October 18, 2017 editions of the Wallowa County Chieftain to notify the public of such hearing;
12. At the hearing Appellant stated that she did not know of such County tax and noted that she was not told of such tax by her CPA;
13. Appellant advised that she had made inquiries at the County but could not recollect with whom she spoken to about what was required to set up a business in Wallowa County;
14. Appellant advised that of the many Wallowa County business owners she had spoken to, none of them had informed her of such a tax;
15. The penalties and interest on unpaid taxes are clearly stated in the Wallowa County Transient Lodging Tax Ordinance;
16. Appellant admitted that she owed the taxes but felt that she should not have to pay the penalties and interest because she did not know she had to pay the Wallowa County Transient Lodging Tax prior to receiving the letter from the Treasurer's office;

#### Conclusions of Law:

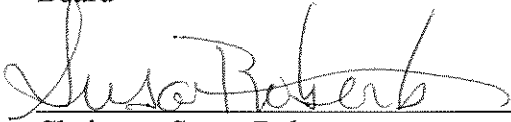
1. The Board concludes as a matter of law that this appeal hearing was properly noticed as required by the ordinance;

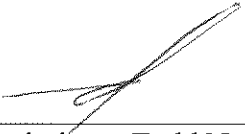
2. The Board concludes that there is no dispute that the Appellant was required to pay TLT as a result of her operation of an Airbnb ;
3. The Board concludes as a matter of law that Appellant's failure to know of the requirement to pay TLT does not excuse her non-compliance with the law nor require waiver of the interest and penalties;
4. Appeal is denied and appellant is required to pay the penalties and interest to the Wallowa County Treasurer's Office.

**Notice of Appeal Rights**

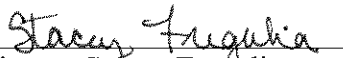
Appeal from this decision of the Transient Lodging Tax Advisory Board is available by filing of a writ of review in Circuit Court pursuant to ORS 34.010 to 34.100 and must be filed within 60 days of the date of this written order on decision.

DONE AND DATED in this regular meeting on the 18<sup>th</sup> day of December 2017.  
Wallowa County Board of Commissioners seated as the Transient Lodging Advisory Board

  
Chairman Susan Roberts

  
Commissioner Todd Nash

  
Commissioner Paul Castilleja

ATTEST:   
Exec. Assistant, Stacey Fregulia