

RESOLUTION NO. 2081

A RESOLUTION AUTHORIZING THE WILSONVILLE CITY MANAGER TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE WEST LINN-WILSONVILLE SCHOOL DISTRICT FOR THE COLLECTION AND REMITTANCE OF A CONSTRUCTION EXCISE TAX.

WHEREAS, Senate Bill 1036, which was adopted by the 2007 Legislature and which became effective on September 27, 2007, authorizes school districts, as defined in ORS 330.005, to impose construction excise taxes to fund capital improvements to school facilities; and

WHEREAS, Section 5 of Senate Bill 1036 provides that the Construction Excise Tax shall be collected by local jurisdictions and remitted pursuant to intergovernmental agreements; and

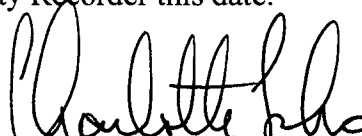
WHEREAS, West Linn-Wilsonville School District is contemplating imposing a construction excise tax within the School District and Section 5 of Senate Bill 1036 also requires school district to enter into intergovernmental agreements with any local government or special district that would collect the tax prior to the adoption of a construction excise tax; and

WHEREAS, the City of Wilsonville and the West Linn-Wilsonville School District agree to certain procedures needed to collect the Construction Excise Tax and remit the tax to School District as set out in the intergovernmental agreement, attached hereto as if fully incorporated herein as Exhibit A.

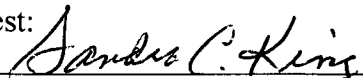
NOW THEREFORE, the City of Wilsonville resolves as follows:

1. The City Council hereby authorizes the City Manager or her designee to execute the Construction Excise Tax Intergovernmental Agreement to Collect and Remit Tax Between West Linn-Wilsonville School District and the City of Wilsonville (attached hereto as Exhibit A).
2. This resolution is effective upon adoption.

ADOPTED by the Wilsonville City Council at a regular meeting thereof this 15th day of October, 2007, and filed with the Wilsonville City Recorder this date.



CHARLOTTE LEHAN, MAYOR

Attest: 

Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES:

Mayor Lehan	Yes
Councilor Kirk	Yes
Councilor Knapp	Yes
Councilor Ripple	Excused
Councilor Núñez	Excused

Attachment: Exhibit A - Construction Excise Tax Intergovernmental Agreement to Collect and Remit Tax Between West Linn-Wilsonville School District and the City of Wilsonville

**CONSTRUCTION EXCISE TAX
INTERGOVERNMENTAL AGREEMENT TO COLLECT AND REMIT TAX
BETWEEN WEST LINN-WILSONVILLE SCHOOL DISTRICT AND THE CITY OF
WILSONVILLE**

This Construction Excise Tax Intergovernmental Agreement to Collect and Remit Tax ("CET Collection IGA") is effective on the last date of signature below, and is by and between West Linn-Wilsonville School District, a school district organized under the laws of the state of Oregon ORS 330.005 West Linn/Wilsonville School District, and the City of Wilsonville, collectively referred to as "Parties".

The Parties hereto agree as follows:

1. Information and Forms. Jurisdiction shall provide all of the forms necessary to collect the Construction Excise Tax (CET) and West Linn-Wilsonville School District will provide all necessary information to assist Jurisdiction in doing so.

2. Staffing. Jurisdiction shall provide sufficient staff to calculate and collect the CET along with the collection of other permit fees. West Linn-Wilsonville School District shall provide sufficient staff to implement the CET program.

3. Collection; Start date. Jurisdiction agrees to collect the CET on behalf of School District for those properties within West Linn-Wilsonville School District and within Jurisdiction. Jurisdiction shall begin collecting the CET on (_____ month/, _____ day), 2007, and shall continue collection until the CET expires or is terminated by West Linn-Wilsonville School District.

4. Exemptions. West Linn-Wilsonville School District shall provide Jurisdiction with all forms necessary for CET exemptions, rebates, and refunds, and any other forms or information necessary for implementation of the CET. If a Person or entity asserts that it is exempt from the CET and files a West Linn-Wilsonville School District CET Exemption Form at the time the CET would otherwise be due, Jurisdiction shall grant the exemption. It shall be West Linn-Wilsonville School District's responsibility to determine the validity of the exemption and to institute collection procedures to obtain payment of the CET, as well as any other remedy West Linn-Wilsonville School District may have under law, if the Person was not entitled to the exemption.

5. Remittance. Jurisdiction shall remit the collected CET to West Linn-Wilsonville School District. Remittance shall be quarterly, unless a jurisdiction prefers to remit the CET monthly, by the 30th of the month following the quarter (or month) ending. Quarters end on March 31, June 30, September 30, and December 31, of each year. CET remittance and the CET

Report shall be sent to West Linn-Wilsonville School District, at P.O. Box 35, West Linn, OR 97068-0035.

6. CET Reports. Along with the CET remittance, Jurisdiction shall prepare and submit to the West Linn-Wilsonville School District a report of the CET'S and building permits issued for the previous quarters' construction activities. The report shall include: the number of building permits issued that quarter; the aggregate square footage of residential construction; the aggregate square footage of non-residential construction; the number of building permits for which CET exemptions were given; the aggregate square footage of construction for the exempted construction; the aggregate amount of CET paid; and the amount of CET administrative fee retained by Jurisdiction pursuant to this CET Collection IGA.

7. Failure to Pay CET. Upon a Person's refusal to or failure to pay the CET when due, the jurisdiction administering that Person's building permit shall notify West Linn-Wilsonville School District in writing within five (5) business days of such failure, with information adequate for West Linn-Wilsonville School District to begin collection procedures against that Person, including the Person's name, address, phone numbers, construction project, square footage of new construction, and building permit number.

Upon a Person's refusal or failure to pay the CET, it shall be West Linn-Wilsonville School District's responsibility to institute collection procedures to obtain payment of the CET as well as any other remedy West Linn-Wilsonville School District may have under law.

8. Records. Jurisdiction shall make all records related to building permit activity, Construction Excise Tax collections, and CET exemptions available to West Linn-Wilsonville School District, or its designated auditors, as necessary for West Linn-Wilsonville School District to audit Construction Excise Tax collections.

9. Administrative Fee. As consideration for the above described services, Jurisdiction shall retain 1% the CET collected by the Jurisdiction as authorized by Section 5 of Senate Bill 1036. Prior to submitting the CET to west Linn-Wilsonville School District, Jurisdiction shall deduct this administrative fee directly from the CET collected, and the amounts deducted and retained shall be identified on the report submitted to west Linn-Wilsonville School District.

10. Amendment. This CET Collection IGA may be amended by mutual written agreement of the Parties.

11. Other Agreements. This CET Collection IGA does not affect or alter any other agreements between West Linn-Wilsonville School District and Jurisdiction.

West Linn-Wilsonville School District

City of Wilsonville

By: _____
Title: West Linn-Wilsonville Superintendent

By: _____
Title: _____

Date: _____

Date: _____

State of Oregon
County of Clackamas

On this _____ day of _____, 2007, before me _____, the undersigned Notary Public, personally appeared _____, as Superintendent of West Linn-Wilsonville School District, personally known to me (or proved to be on the basis of satisfactory evidence) to be the person whose name is subscribed to this instrument, and acknowledged that he executed it.

Notary Public

My commission expires: _____

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West Linn-Wilsonville School District

City of Wilsonville

By: _____
Title: West Linn-Wilsonville Superintendent

By: _____
Title: _____

Date: _____

Date: _____

State of Oregon
County of Clackamas

On this _____ day of _____, 2007, before me _____, the undersigned Notary Public, personally appeared _____, as Superintendent of West Linn-Wilsonville School District, personally known to me (or proved to be on the basis of satisfactory evidence) to be the person whose name is subscribed to this instrument, and acknowledged that he executed it.

Notary Public

My commission expires: _____