

Exhibit A to Ordinance Bill No. 1-26

CHAPTER 7. DOWNTOWN PARKING DISTRICT

Secs. 7.020—7.0560. Reserved.

Sec. 7.060. Grievances.

~~Any person aggrieved by an action of the City Manager, or the City Manager's designee, regarding the administration of the Downtown Parking District, shall file a petition in writing to the City Manager, or the City Manager's designee. The City Manager, or the City Manager's designee, shall make a final decision on the matter within 60 days of receiving the petition. A person aggrieved by the final decision rendered by the City Manager, or the City Manager's designee, may appeal to Council by filing a notice of appeal with the City Manager, or the City Manager's designee, within ten days of the serving or the mailing of the notice of the final decision. The City Manager, or the City Manager's designee, shall transmit said notice of appeal, together with the file of said appealed matter, to the Council, who shall fix a time and place for hearing such appeal from the decision of the City Manager, or the City Manager's designee. The Council shall give the appellant not less than ten days' written notice of the time and place of hearing of said appealed matter. Action by the Council on appeals shall be by resolution.~~

(Prior Code, § 7.060; Ord. No. 117-76; Ord. No. 51-96; Ord. No. 49-04)

Sec. 7.070. Downtown Parking Fund.

~~All proceeds from ad valorem and business, profession and occupation taxes specially levied in the Downtown Parking District, and all proceeds from the sales of parking permits and parking meters for parking within the Downtown Parking District, shall be credited to a fund known as the Downtown Parking Fund.~~

(Prior Code, § 7.070; Ord. No. 117-76; Ord. No. 10-93; Ord. No. 49-04)

Sec. 7.080. Administrative duties.

~~Except as provided in SRC 7.150 through 7.240, administration of the parking district shall be the responsibility of the City Manager, or the City Manager's designee.~~

(Prior Code, § 7.080; Ord. No. 117-76; Ord. No. 10-93; Ord. No. 49-04; Ord. No. 12-15)

Sec. 7.090. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

~~Common areas~~ means those areas within a multi-tenant building which are outside the retail or office space occupied by the taxpayer, such as stairways, hallways, restrooms, elevator areas, general unloading facility areas, and lunchroom areas.

Economic promotion means any activity, event, or undertaking that furthers economic activity within the boundaries of the Downtown Parking District, including, but not limited to, the following:

- (a) Advertising the area within the Downtown Parking District as a place to shop, dine, seek entertainment, and do business;
- (b) Enhancing the appearance of the area within the Downtown Parking District through decorations, banners, signs, planters, flower baskets, benches, trash cans, and other similar amenities;
- (c) Planning, organizing, and managing events that showcase businesses and cultural activities within the Downtown Parking District;
- (d) Cleaning and maintaining public spaces within the Downtown Parking District;
- (e) Providing safety and security measures within the Downtown Parking District.

~~Fiscal year or tax year~~ means a consecutive 12 month period commencing July 1.

Gross floor area means:

- (a) The retail or office space occupied by the taxpayer for business, occupational, or professional use; and
- (b) If such retail or office space lies within a multi-tenant building having a common entryway on the ground floor, the term "gross floor area" shall also include that portion of the total common areas in the building which the taxpayer's square footage in the building bears to the other taxpayers' total square footage within the entire building.

~~Person~~ means individuals, corporations, limited liability companies, associations, firms, partnerships, limited liability partnerships, and any other entity in law or fact, controlling gross floor area by deed, contract, or rental agreement, written or otherwise.

~~Taxpayer~~ means any person subject to the tax imposed by this chapter.

(Prior Code, § 7.090; Ord. No. 163-78; Ord. No. 112-79; Ord. No. 17-12)

Sec. 7.100. Business, profession and occupation tax imposed.

Each person who is not exempt under state law from municipal taxation and who engages in a profession, occupation, or business in the Downtown Parking District, shall pay to the City, a tax for each tax year computed in the manner provided by SRC 7.090 to 7.250.

(Prior Code, § 7.100; Ord. No. 163-78; Ord. No. 112-79)

Sec. 7.110. Budget and tax rate.

- (a) On or before June 30 of each year, the Council shall by resolution adopt a budget for the Downtown Parking District and set the tax for each fiscal year commencing July 1, to finance the operation and administration of the Downtown Parking District. Increased annual assessments to finance the operation of the Downtown Parking District are capped at the lesser of the percentage increase in the Bureau of Labor Statistics general consumer price index for Portland, Oregon, metropolitan area for the preceding calendar year or 2.0 percent.
- (b) Said resolution shall set forth:
 - (1) The rate of tax for the district;
 - (2) The total tax levied for district;
 - (3) The amount of total tax levied for district apportioned to parking structure operation and administration;
 - (4) The percentage of total tax levied attributed to a public parking structure operation and administration;
 - (5) The total customer parking demand; and
 - (6) The minimum tax.
- (c) The rate of tax is the tax per parking space. The rate of tax is computed by dividing the total tax required to operate and administer the Downtown Parking District for each fiscal year by the total customer parking demand by the taxpayers in the Downtown Parking District. The customer parking demand shall be reviewed for any adjustment each fiscal year the Council adopts the budgets for the district. The decision of the Council is final after taking into consideration the total customer demand by the taxpayers in the Downtown Parking District less the number of free off-street customer parking spaces provided by the taxpayers within 200 feet of the district.

(Prior Code, § 7.110; Ord. No. 163-78; Ord. No. 51-96; Ord. No. 30-97; Ord. No. 49-04; Res. No. 2013-68)

Sec. 7.120. Method of computing tax.

- (a) Each person subject to SRC 7.100 shall compute the tax due to the City. Except as provided in subsection (b) of this section, the amount of the tax shall be determined as follows:
 - (1) Divide the gross floor area of the taxpayer by 1,000.
 - (2) The quotient determined under subsection (a)(1) of this section shall be multiplied by the taxpayer's applicable parking demand factor in accordance with the parking demand table set forth in SRC 7.140 to arrive at the gross number of parking spaces required by the taxpayer.
 - (3) The gross number of spaces determined under subsection (a)(2) of this section shall be multiplied by the tax rate for each parking space as determined by ordinance passed by the Council under SRC 7.110 to arrive at the basic tax due.
- (b) If the taxpayer's business is a hotel or motel the amount of the tax shall be determined as follows:
 - (1) The number of hotel or motel units shall be multiplied by the taxpayer's applicable parking demand factor in accordance with the parking demand table set forth in SRC 7.140 to arrive at the gross number of parking spaces required by the taxpayer.
 - (2) The gross number of spaces determined under subsection (b)(1) of this section shall be multiplied by the tax rate for each parking space as determined by ordinance passed by the Council under SRC 7.110 to arrive at the basic tax due.
- (c) A credit shall be allowed against the tax computed in subsection (a) or (b) of this section for the number of free off street customer parking spaces provided by the taxpayer within the Downtown Parking District, or within 200 feet of the Downtown Parking District. The credit shall be computed by multiplying the number of free off street customer parking spaces by the rate of tax.
- (d) In addition to the tax determined under subsections (a) and (b) of this section, a taxpayer shall pay a tax based on an access factor for any sky bridges connecting the building the taxpayer occupies floor space in, to an off street public parking structure. Said additional tax applies to any sky bridge under construction.
- (e) Said additional tax required by subsection (d) of this section shall be determined as follows:
 - (1) The percentage of the total tax levied attributed to the public parking structure as determined under SRC 7.110(c)(4) shall be multiplied by the taxpayer's basic tax due less any credit computed under subsection (c) of this section.

(2) The amount thus obtained under subsection (e)(1) of this section shall be multiplied by the sky bridge access factor set forth in the parking demand table in SRC 7.140 to arrive at the additional tax.

(Prior Code, § 7.120; Ord. No. 163-78; Ord. No. 51-96; Ord. No. 29-05)

Sec. 7.130. Tax credit.

(a) A taxpayer conducting a business or profession in the district for less than the full tax year shall receive a credit against the tax for that portion of the tax as the part of the fiscal year in which no profession, occupation, or business was conducted by said taxpayer within the Downtown Parking District bears to the whole of the fiscal year.

(b) If a taxpayer's category is retail or service and more than 40 percent of the occupied gross floor area is storage of materials and supplies as related to such retail or service, the taxpayer shall be allowed a credit against the tax otherwise due of the difference between the tax as computed on that portion of said gross floor area in storage that is in excess of said 40 percent and the tax on such storage area as computed with a 0.1 parking demand factor for every 1,000 square feet of gross floor area.

(c) Any taxpayer whose business is open to the public less than one day in each week or 20 hours in any one week between 9:00 a.m. and 7:00 p.m., shall receive a credit of 50 percent of the tax.

(d) Any taxpayer eligible for a credit under subsection (a) of this section may file a written request for such credit on a form approved by the Finance Officer. The written request shall be filed with the Finance Officer within 60 days of the taxpayer becoming eligible for such credit. Failure to file a written request for a credit as provided in this section shall be a waiver of all right to receive the credit for that fiscal year.

(Prior Code, § 7.130; Ord. No. 220-78; Ord. No. 112-79; Ord. No. 69-80; Ord. No. 12-15)

Sec. 7.135. Minimum tax.

Notwithstanding that a lower tax or no tax is due as determined under SRC 7.120 and 7.130(c) and (d), a taxpayer shall pay the minimum tax set forth in the budget resolution passed under SRC 7.110. However, a taxpayer subject to the minimum tax is entitled to the tax credit set forth in SRC 7.130(a) and (b) for engaging in a business or profession in the Downtown Parking District for less than the entire tax year.

(Prior Code, § 7.135; Ord. No. 112-79; Ord. No. 69-80; Ord. No. 69-81; Ord. No. 39-83; Ord. No. 58-86; Ord. No. 45-92; Ord. No. 30-97)

Sec. 7.140. Parking demand table.

The parking demand factor for each taxpayer computing the tax under SRC 7.120 is as follows:

Category substantially related to taxpayer's profession, occupation or business	Units 1,000 GFA*	Parking Demand Factor (customer spaces needed for every 1,000 square feet of gross floor area)
Manufacturing/wholesale	1,000 GFA	0.1
Warehousing	1,000 GFA	0.1
Auto sales/service	1,000 GFA	0.1
General office/business schools	1,000 GFA	0.4
Attorneys, accountants, stockbrokers	1,000 GFA	0.8
Service (service and repair businesses also include florists, office supplies, printers, trust companies, theaters, travel, beauty schools, finance companies, barbers)	1,000 GFA	1.4
Retail furniture	1,000 GFA	1.6
Restaurant/tavern	1,000 GFA	1.8
Bank/savings and loan	1,000 GFA	2.0
Medical/dental/optical	1,000 GFA	2.4
Retail General (including, but not limited to, wearing apparel, accessories, gifts, shoes, books, records, stationery, hobby, hardware, sporting goods, drugs, stereo, camera, music and musical instruments, jewelry, appliances, variety, antiques, plants, fabrics, paint, stamps and coins, bicycles, food sales,	1,000 GFA	2.6

pharmacies, and department stores)		
Hotel/motel	Units	1.0 per unit
Sky bridge access factor		0.5
Health club/fitness center	1,000 GFA	3.6
*GFA - Gross Floor Area		

(Prior Code, § 7.140; Ord. No. 163-78; Ord. No. 112-79; Ord. No. 73-95)

Sec. 7.150. Due date for tax.

(a) The tax imposed by SRC 7.100 and 7.135 shall be payable to the Finance Officer and due by July 30 of each year in accordance with the following minimum payment schedule:

Payment Frequency	Payment Due Dates (on or before)
Annual	July 30
Semi-annual	1st installment - July 30
	2nd installment - January 30
Quarterly	1st installment - July 30 2nd installment - October 30 3rd installment - January 30 4th installment - April 30
Monthly	30 of each month

A taxpayer electing to pay by other than a lump sum annual payment shall indicate their payment choice on the taxpayer's return and shall submit both the return and the first payment by July 30 of the year.

(b) If the taxpayer fails to make one or more payments of the tax according to subsection (a) of this section, the Finance Officer may declare that the full amount of the tax immediately due and payable.

(Prior Code, § 7.150; Ord. No. 163-78; Ord. No. 112-79; Ord. No. 12-15)

Sec. 7.160. Returns, extensions.

(a) The return shall be filed on forms as the Finance Officer may prescribe for the payment of the tax. Returns shall show the amount of tax due for the reporting fiscal year. There shall be annexed to the return a statement verified by a written

declaration of the taxpayer making the return to the effect that the statements contained therein are true.

- (b) The taxpayer shall deliver the return and remit the minimum payment amount of the tax due as provided in SRC 7.150 to the City's Finance Office. Returns and remittance may be delivered by first class mail or electronically. A return or remittance shall be deemed received upon actual receipt by the City's Finance Office.
- (c) For good cause shown, the Finance Officer may extend the time for making any return or payment of tax for a period not to exceed 30 days. No further extension shall be granted, except by the Council. Any person to whom an extension is granted shall pay interest at the rate of one 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.
- (d) A return shall be filed by the taxpayer with the Finance Officer 30 days immediately following the day the taxpayer becomes subject to the tax during the fiscal year, and thereafter by July 30 of each year.

(Prior Code, § 7.160; Ord. No. 163-78; Ord. No. 51-96; Ord. No. 12-15)

Sec. 7.170. Penalties and interest.

- (a) Any taxpayer 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 percent of the amount of the tax due in addition to the amount of the tax.
- (b) If the Finance Officer determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions hereof, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsection (a) of this section.
- (c) In addition to the penalties imposed, any person subject to tax who fails to remit any tax imposed by this chapter shall pay interest at the rate of one percent per month or fraction thereof without proration for portions of a month, on the amount of the tax due, from the date on which the remittance first became delinquent until paid in full.
- (d) 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.

(e) Any taxpayer who fails to remit the tax herein levied within the times set forth in this chapter shall pay the penalties and interest herein stated; provided, however, that the taxpayer may petition the Finance Officer for waiver and refund of the penalty and interest or any portion thereof within 30 days from the date the penalty and interest were assessed. The Finance Officer may, if a good and sufficient reason is shown, waive and direct a refund of the penalty and interest or any portion thereof.

(Prior Code, § 7.170; Ord. No. 163-78; Ord. No. 112-79; Ord. No. 12-15)

Sec. 7.180. Collection.

Any amount due the City as a tax under SRC 7.100 or as a penalty under SRC 7.170 shall constitute a debt of the person from whom the amount is due. The City may bring action in a court of competent jurisdiction to enforce payment of the debt.

(Prior Code, § 7.180; Ord. No. 163-78; Ord. No. 29-91)

Sec. 7.190. Deficiency determinations; fraud, evasion, taxpayer's delay.

(a) If the Finance Officer determines that a return is incorrect, the Finance Officer shall compute and determine the amount of tax required to be paid based upon the facts contained in the return or returns or based upon any information in the Finance Officer's possession. One or more deficiency determinations may be made of the amount due for one, or more than one period, and the 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 SRC 7.170.

(b) The Finance Officer shall give to the taxpayer a written notice of the determination. The notice may be served personally or by first class mail; if by mail, the notice shall be addressed to the taxpayer at the taxpayer's address as it appears in the records of the Finance Officer. Any notice served shall be deemed received three business days after the date mailed, if to an address within the State, and seven business days after the date mailed, if sent to an address outside the State.

(c) Except in the case of fraud or intent to evade this chapter, every deficiency determination shall be made and notice thereof mailed within three years after the return is filed.

(d) Any determination shall become due and payable immediately upon receipt of the written notice and shall become final 30 days after notice is deemed received; provided, however, the taxpayer may challenge the determination if a petition is filed before the determination becomes final.

(Prior Code, § 7.190; Ord. No. 163-78; Ord. No. 12-15)

Sec. 7.200. Redeterminations.

- (a) Notwithstanding SRC 7.060, a taxpayer may file with the Finance Officer a petition for redetermination and refund of a determination made under this chapter.
- (b) If a petition for redetermination and refund is filed within the allowable period, the Finance Officer shall reconsider the determination, and, if the person has so requested in the petition, shall grant the petitioner an oral hearing before the Finance Officer and shall give the petitioner ten days' notice of the time and place of the hearing.
- (c) The Finance Officer may decrease or increase the amount of the determination as a result of the hearing. If an increase is determined, such increase shall be payable immediately upon delivery of the order or decision of redetermination, or upon the conclusion of an appeal to Council as set forth in SRC 7.220 if appealed.
- (d) The order or decision of redetermination shall be delivered to the person or sent to the person by first class mail addressed to the person's last known residence address, or the person's last known address, if different. Any order or decision of redetermination served by mail shall be deemed received three business days after the date mailed, if to an address within the State, and seven business days after the date mailed, if sent to an address outside the State.
- (e) The order or decision of the Finance Officer upon a petition for redetermination and refund becomes final upon expiration of the time for filing a notice of appeal as set forth in this chapter.
- (f) No petition for redetermination and refund or appeal therefrom shall be effective for any purpose unless the taxpayer has first complied with the payment provisions of this chapter.

(Prior Code, § 7.200; Ord. No. 163-78; Ord. No. 51-96; Ord. No. 49-04; Ord. No. 12-15)

Sec. 7.210. Rules, inspections.

- (a) The Finance Officer shall enforce provisions of this chapter and shall have the power to adopt rules and regulations not inconsistent with this chapter to aid in enforcement.
- (b) The Finance Officer or any person authorized in writing by the Finance Officer may examine the floor area occupied by the taxpayer and any records related to the return during normal business hours, after notification to the taxpayer, in order to verify the accuracy of any return made, or if no return is made by the taxpayer, to ascertain and determine the amount required to be paid.

(Prior Code, § 7.210; Ord. No. 163-78; Ord. No. 10-93; Ord. No. 49-04)

Sec. 7.220. Appeals to Council.

Except as provided in SRC 7.200, a taxpayer may appeal a decision or order of the Finance Officer to the Council by filing a notice of appeal with the Finance Officer. The notice of appeal must be filed within 15 business days after the date the notice of the order or decision of redetermination is delivered to the person or the person is deemed to have received the notice. The Finance Officer shall transmit said notice of appeal, together with the file of said appealed matter, to the Council, who shall fix a time and place for hearing such appeal. The appellant shall be given not less than ten days' prior written notice of the time and place of the hearing.

(Prior Code, § 7.220; Ord. No. 163-78; Ord. No. 51-96; Ord. No. 12-15)

Sec. 7.240. Failure to furnish returns; false returns.

It is unlawful for any person so required to fail or refuse to furnish any return required to be made or other data required by the Finance Officer under this chapter 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 chapter.

(Prior Code, § 7.240; Ord. No. 163-78)

Sec. 7.250. Violations.

Violation of any of the provisions of this chapter is an infraction.

(Prior Code, § 7.250; Ord. No. 163-78; Ord. No. 193-79)

Sec. 102.045. Prohibited parking in Downtown Parking District.

- (a) Increased annual assessments to finance the operation of the Downtown Parking District, SRC 7.110(a), are capped at the lesser of the percentage increase in the Bureau of Labor Statistics general consumer price index for the Portland, Oregon, metropolitan area for the preceding year or 2.0 percent.
- (b) Except when authorized by a valid parking permit, the following persons may not park a motor vehicle in an off-street parking facility within the Downtown Parking District, 24 hours a day, except Sundays and legal holidays:
 - (1) A student, during the time the student is attending a class at an educational institution;
 - (2) A person working in his or her place of employment;
 - (3) A person engaged in the conduct of his or her business or profession;

- (4) A person summoned to serve as a juror in the circuit court of the State for Marion County;
- (5) A person who is an unsalaried employee or volunteer worker who is assigned to or working at any agency, office, or business establishment, including nonprofit organizations located within the Downtown Parking District, but not including volunteers who are working temporarily within the Downtown Parking District for recognized nonprofit charitable organizations whose immediate purpose is the temporary promotion of their organization whose normal place of business is located outside the area described in SRC 7.010; or
- (6) A person whose residence is located within the Downtown Parking District.

(Prior Code, § 102.045; Ord. No. 69-77; Ord. No. 132-78; Ord. No. 167-78; Ord. No. 68-80; Ord. No. 34-83; Ord. No. 65-85; Ord. No. 74-87; Ord. No. 33-91; Ord. No. 31-98; Ord. No. 73-2002; Ord. No. 29-2004; Ord. No. 74-07; Ord. No. 21-08; Ord. No. 27-10; Res. No. 2013-68; Ord. No. 20-14; Ord. No. 9-17, § 3(102.045), 6-12-2017; Ord. No. 2-19, § 1(Exh. A), 5-28-2019; Ord. No. 8-25, § 1(Exh. A), 6-9-2025)