



Rules of Conduct for Public Hearings

1. No person shall be disorderly, abusive, or disruptive of the orderly conduct of the hearing.
2. Persons shall not testify without first receiving recognition from the presiding officer and stating their full name and residence address.
3. No person shall present irrelevant, immaterial, or repetitious testimony or evidence.
4. There shall be no audience demonstrations such as applause, cheering, display of signs, or other conduct disruptive of the hearing.

CITY OF MILLERSBURG CITY COUNCIL WORK SESSION

Millersburg City Hall
4222 NE Old Salem Road
Albany OR 97321
July 30, 2019 @ 4:00 p.m.

Agenda

- A. CALL TO ORDER
- B. ROLL CALL
- C. PLEDGE OF ALLEGIANCE
- D. CHANGES AND ADDITIONS TO THE AGENDA
- E. PUBLIC COMMENT
- F. COUNCIL MEMBER AND STAFF COMMENTS
- G. NEW BUSINESS
 - 1) Water / Sewer Rates Study (discussion)
 - 2) Donations (discussion)
 - 3) Fuel & Transient Room Tax (discussion)
- H. CLOSING PUBLIC COMMENT
- I. CLOSING COUNCIL COMMENT
- J. ADJOURNMENT

Note: After adjournment of the regular session, City Council will adjourn to Executive Session in accordance with ORS 192.660(2)(e) Real Property Transactions. At the conclusion of the Executive Session, the City Council may enter into regular session for a decision.

Upcoming Meetings & Events:

July 29, 2019 @ 4:00 p.m. – Land Use Development Code Open House
August 8, 2019 @ 6:00 p.m. – Events Planning Committee Meeting
August 13, 2019 @ 6:30 p.m. – City Council Meeting
August 20, 2019 @ 6:00 p.m. – Planning Commission Meeting
August 27, 2019 @ 4:00 p.m. – City Council Work Session

The location of the meeting is accessible to the disabled. If you have a disability that requires accommodation to attend or participate, please notify the Millersburg City Hall in advance by calling 541-928-4523.

CHECKLIST FOR MUNICIPAL DONATIONS

1. Is this a service or program normally provided by cities? (If no, then no donation).
2. Is this a service or program that aligns with the goals of Millersburg? (If no, then no donation).
3. Is the cost of the service or program less than the cost Millersburg can provide it for? (If no, then no donation).
4. If the donation is to an organization located outside Millersburg's taxing district, is the money donated to a specific purpose and not to the organization's general fund? (If no, then no donation).
5. If money is donated to an organization located outside Millersburg's taxing district and for a specific purpose, is the donated money in proportion to Millersburg residents' use? (Donation needs to be in proportion to Millersburg residents' use).
6. Do some Millersburg residents benefit from this service or program? (If no, then no donation).
7. Is the benefit to the public primary and direct or merely incidental? (If not direct and primary, then no donation).
8. Is the provider a non-profit corporation or government entity? (If no, then no donation).
9. Is the benefit to the public speculative? (If yes, then no donation).
10. Is the service/program provider a private or membership group? (If yes, then no donation for service that membership is required to benefit).

Following are some thought process questions to help determine whether and why the city council may want to donate

1. What is the intended ultimate goal or benefit to the public?
2. Is the donated money intended for a specific service/program or general fund revenue?

3. What is the probability that the public interest will be ultimately served and to what degree?
4. Are public parties or private parties the primary beneficiaries of the donation?
5. Do controls exist such as performance-based criteria to determine whether the donation was used to benefit Millersburg residents?

GOAL:

- 1) When this process is completed, the City should be able to answer for all donations:
 - a. To whom the money is being donated.
 - b. What type of services are received as a result of the donation.
 - c. What types of services and programs will be considered for donations.
 - d. Specific to each donation, the City should be able to answer why the donation was made and the amount of the donation.

FUEL TAX TALKING POINTS

LOCAL FUEL TAXES

319.950 Local tax on fuel for motor vehicles. A city, county or other local government may enact or amend any charter provision, ordinance, resolution or other provision taxing fuel for motor vehicles after submitting the proposed tax to the electors of the local government for their approval. [2009 c.865 §27]

Therefore, the local fuel tax must be submitted to the voters via referendum. Most likely the general election in November 2020. ODOT would like it to take effect July 1, 2021 because this is the start of their new fiscal year.

- 1) Via Referendum to the voters. The City would pass a Resolution adopting a gas and/or diesel tax which would be sent to voters in a general election (November 2020). Strict timelines and procedures. ORS 250.255.

Albany doesn't have a fuel tax; it was on the ballot and failed in 2018.

The fuel tax can apply to any business that brings fuel into the City. Loves, Pacific Pride, ag business that sells fuel.

Need to determine what the tax money is used for:

- 1) Road maintenance to existing roads.
- 2) Increased LCSO.
- 3) ?
- 4) ?

Gas?

Diesel?

If gas tax imposed by MB, locals may travel to Albany for gas.

ODOT can administer the fuel tax or the city may administer.

Monthly administration fee to ODOT is less than .003%.

But the program set-up fee can be as much as \$30,000. This \$30,000 set-up fee may be split between up to three cities if all cities are setting up at the same time.

In Stanfield, Oregon, the City made a deal with the Pilot truck stop to have Pilot pay a fee to the city in lieu of a diesel tax. I spoke with a city employee in Stanfield that person recommended against imposing a fee in lieu of tax.

Eugene Ordinance is a good starting place. #20278. Adopted 2003.



Fuels Tax

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Current Fuel Tax Rates

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Compliance Guides

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Frequently Asked Questions

(/ODOT/FTG/Pages/FAQ.aspx)

Fuels Tax Forms

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License Programs

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Online Filing

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Payment Due Dates

(/ODOT/FTG/Pages/Payment-Due-Dates.aspx)

Motor Vehicle Fuel

(/ODOT/FTG/Pages/Motor-Vehicle-Fuel.aspx)

Use Fuel

(/ODOT/FTG/Pages/Use-Fuel.aspx)

Natural Gas and Propane Flat Fee

(/ODOT/FTG/Pages/Natural-Gas-and-Propane.aspx)

New to Fuels Tax

(/ODOT/FTG/Pages/New-to-Fuels-Tax.aspx)

Oregon State Fuel Taxes

Oregon fuel tax rates are as follows:

- Gasoline \$0.34 per gallon
- Aviation Gasoline \$0.11 per gallon
- Jet Fuel \$0.03 per gallon
- Use Fuel \$0.34 per gallon

Use fuel includes premium diesel, biodiesel, and any fuel other than gasoline used to propel a motor vehicle on public roads.

For propane and natural gas dispensed into the motor vehicles, to determine the taxable use fuel gallons:

- Propane - Divide taxable gallons by 1.3.
- Natural Gas - Use your dispenser readings if your dispenser converts the natural gas to gasoline gallon equivalents (GGE) or diesel gallon equivalents (DGE). Otherwise, divide the natural gas gallons by 1.2.

The current tax rates for Gasoline and Use Fuel are effective January 1, 2018.

The current tax rate for Aviation Gasoline and Jet Fuel are effective January 1, 2016.

Required Disclosures

ORS 646.932 (https://www.oregonlegislature.gov/bills_laws/ors/ors646.html), passed by the 1999 Oregon Legislature, requires service stations (as defined in the bill) to visibly post information as follows:

- The amount of the price per gallon that is federal tax;
- The amount of the price per gallon that is state tax;
- The amount of the price per gallon that is local tax;
- The total amount of federal, state and local taxes per gallon.

The Oregon Department of Transportation is required to furnish this information to each facility in the state. It does this by posting the following information on this website.

Current Tax Rates - Gasoline

The information that is required to be posted is as follows:

- The federal fuel tax on a gallon of gasoline is \$0.184 per gallon. If the gasoline is blended with alcohol federal fuel tax rates may apply. See IRS Publications (510) [for more information](#).
- The Oregon state fuel tax on gasoline is \$0.34 per gallon.
- Local fuel taxes if applicable.

Gasoline Tax Rate

| Jurisdiction | Tax Rate | State | Federal | Total per Gallon | Administered by |
|------------------|----------|--------|---------|------------------|-----------------|
| City of Astoria | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Canby | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Coburg | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Coquille | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |

| | | | | | |
|--|---------|--------|---------|---------|----------|
| City of Cottage Grove | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Eugene | \$0.05 | \$0.34 | \$0.184 | \$0.574 | ODOT FTG |
| City of Hood River | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Milwaukie | \$0.02 | \$0.34 | \$0.184 | \$0.544 | ODOT FTG |
| City of Newport (Jun 1st - Oct 31st) | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Newport Nov 1st - May 31st) | \$0.01 | \$0.34 | \$0.184 | \$0.534 | ODOT FTG |
| City of Portland | \$0.10 | \$0.34 | \$0.184 | \$0.624 | ODOT FTG |
| City of Reedsport (May 1st - Oct 31st) | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Reedsport (Nov 1st - Apr 30th) | \$0.00 | \$0.34 | \$0.184 | \$0.524 | ODOT FTG |
| City of Springfield | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Tigard | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Troutdale | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Veneta | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Warrenton | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| City of Woodburn | \$0.01 | \$0.34 | \$0.184 | \$0.534 | ODOT FTG |
| Multnomah County | \$0.03 | \$0.34 | \$0.184 | \$0.554 | ODOT FTG |
| Washington County | \$0.01 | \$0.34 | \$0.184 | \$0.534 | ODOT FTG |
| Without Local Tax Locations | \$0.00 | \$0.34 | \$0.184 | \$0.524 | ODOT FTG |
| City of Dundee | \$0.02 | \$0.34 | \$0.184 | \$0.544 | City |
| City of Happy Valley | \$0.02 | \$0.34 | \$0.184 | \$0.544 | City |
| City of Oakridge | \$0.03 | \$0.34 | \$0.184 | \$0.554 | City |
| City of Sandy | \$0.02 | \$0.34 | \$0.184 | \$0.544 | City |
| City of Silverton | \$0.02 | \$0.34 | \$0.184 | \$0.544 | City |
| City of Sisters | \$0.03 | \$0.34 | \$0.184 | \$0.554 | City |
| City of The Dalles | \$0.03 | \$0.34 | \$0.184 | \$0.554 | City |
| City of Tillamook | \$0.015 | \$0.34 | \$0.184 | \$0.539 | City |

Showing 30 out of 30 items

Show

Fuel tax rates in jurisdictions not administered by ODOT may change without our knowledge. ODOT is not aware of any additional local fuel taxes, other than the cities listed above. If other local fuel taxes on gasoline apply they should also be posted along with the state and federal fuel tax

For current federal fuel tax rates or information including gasohol, refer to [IRS Publications \(510\)](https://www.irs.gov/pub/irs-pdf/p510.pdf) (<https://www.irs.gov/pub/irs-pdf/p510.pdf>) for [IRS Form 720](https://www.irs.gov/pub/irs-pdf/f720.pdf) (<https://www.irs.gov/pub/irs-pdf/f720.pdf>) and [instructions](https://www.irs.gov/pub/irs-pdf/i720.pdf) (<https://www.irs.gov/pub/irs-pdf/i720.pdf>).

Current Tax Rates - Diesel

The following information below is provided as a courtesy and is not required:

- The federal fuel tax on a gallon of diesel is \$0.244 per gallon.
- The Oregon state fuel tax on diesel (Use Fuel Tax) is \$0.34 per gallon.
- Additional local fuel taxes are listed below.

Diesel Tax Rate

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

| Jurisdiction | Tax Rate | State | Federal | Total per Gallon | Administered by |
|--|----------|--------|---------|------------------|-----------------|
| City of Astoria | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Canby | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Coquille | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Cottage Grove | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Eugene | \$0.05 | \$0.34 | \$0.244 | \$0.634 | ODOT FTG |
| City of Hood River | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Milwaukie | \$0.02 | \$0.34 | \$0.244 | \$0.604 | ODOT FTG |
| City of Newport (Jun 1st - Oct 31st) | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Newport (Nov 1st - May 31st) | \$0.01 | \$0.34 | \$0.244 | \$0.594 | ODOT FTG |
| City of Portland | \$0.10 | \$0.34 | \$0.244 | \$0.684 | ODOT FTG |
| City of Reedsport (May 1st - Oct 31st) | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Reedsport (Nov 1st - Apr 30th) | \$0.00 | \$0.34 | \$0.244 | \$0.584 | ODOT FTG |
| City of Springfield | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Tigard | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Troutdale | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Veneta | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Warrenton | \$0.03 | \$0.34 | \$0.244 | \$0.614 | ODOT FTG |
| City of Woodburn | \$0.01 | \$0.34 | \$0.244 | \$0.594 | ODOT FTG |
| Without Local Tax Locations | \$0.00 | \$0.34 | \$0.244 | \$0.584 | ODOT FTG |
| City of Dundee | \$0.02 | \$0.34 | \$0.244 | \$0.604 | City |
| City of Happy Valley | \$0.02 | \$0.34 | \$0.244 | \$0.604 | City |
| City of Oakridge | \$0.03 | \$0.34 | \$0.244 | \$0.614 | City |
| City of Sandy | \$0.02 | \$0.34 | \$0.244 | \$0.604 | City |
| City of Silverton | \$0.02 | \$0.34 | \$0.244 | \$0.604 | City |
| City of Sisters | \$0.03 | \$0.34 | \$0.244 | \$0.614 | City |
| City of Tillamook | \$0.015 | \$0.34 | \$0.244 | \$0.599 | City |

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Show

Fuel tax rates in jurisdictions not administered by ODOT may change without our knowledge. ODOT is not aware of any additional local fuel taxes, other than the cities listed above.

For current federal fuel tax rates or information including kerosene and biodiesel, refer to [IRS Publications \(510\)](https://www.irs.gov/pub/irs-pdf/p510.pdf) (<https://www.irs.gov/pub/irs-pdf/p510.pdf>) for [IRS Form 720](https://www.irs.gov/pub/irs-pdf/f720.pdf) (<https://www.irs.gov/pub/irs-pdf/f720.pdf>) and [instructions](https://www.irs.gov/pub/irs-pdf/i720.pdf) (<https://www.irs.gov/pub/irs-pdf/i720.pdf>)

Related Links

- [ORS 646.932](https://www.oregonlegislature.gov/bills_laws/ors/ors646.html) (https://www.oregonlegislature.gov/bills_laws/ors/ors646.html)
- [IRS Excise Tax](https://www.irs.gov/businesses/small-businesses-self-employed/excise-tax) (<https://www.irs.gov/businesses/small-businesses-self-employed/excise-tax>)
- [FTA - Motor Fuel Excise Tax Rates](#) [↗](#)
- [Federal Highway Administration](https://www.fhwa.dot.gov/) (<https://www.fhwa.dot.gov/>)

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