

ORDINANCE NO. 2048

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MILWAUKIE, OREGON,
AMENDING MILWAUKIE MUNICIPAL CODE SECTIONS 5.08.020, 5.08.040 AND 5.08.110**

WHEREAS, City Council passed Ordinance No. 1989 amending Milwaukie Municipal Code chapter 5.08, business taxes generally; and

WHEREAS, the City Council finds that further clarification of certain sections is required;

NOW, THEREFORE, THE CITY OF MILWAUKIE DOES ORDAIN AS FOLLOWS:

Section 1. Section 5.08.020, Definition, of the Milwaukie Municipal Code is amended to read as follows:

5.08.020 Definitions. The following words or phrases, except where the context clearly indicates a different meaning, shall be defined as provided in this section:

“Duplex” means a building containing two (2) adjoining units of individual housing

“Multifamily dwelling” means a building with three (3) or more individual housing units such as a triplex, fourplex, or apartment complex.

“Rental property” means a building, portion of building, or group of buildings within the City which are rented, leased or let for any purpose, including but not limited to, dwelling or business purposes. Rental property includes, but is not limited to, a hotel or motel, automobile or tourist court, rooming or lodging house, mobile home or trailer park, private residence, duplex, multi family dwelling, apartment complex, office or warehouse.

Section 2. Section 5.08.040, Multiple Businesses or Premises, of the Milwaukie Municipal Code is amended to read as follows:

5.08.040 Multiple Businesses or Premises If a person is engaged or doing business at more than one (1) establishment, branch or location, specifically including but not limited to apartment complexes, multifamily dwellings, commercial business complexes and retail shopping centers, each such establishment, branch or location shall be deemed a separate business and each business shall be subject to the business tax. If two (2) or more businesses are carried on at the same location each shall be required to pay separate business tax, except in situations where it can be shown where the individual businesses are in fact one (1) business. In determining whether different activities at the same location are in fact one business, normal and ordinary customs and usages of business shall be considered.

For rental properties other than apartment complexes and multifamily dwellings, the business tax is assessed if more than one unit is offered for rent; however the owner shall be considered to have one (1) business and be subject to one (1) business tax. Thus the business tax is applied to rental property other than apartment complexes and multifamily dwellings as follows:

Offer for rent:

1 unit Exempt from business tax

2 or more units One (1) business tax

Business tax is applied to each location for apartment complexes and multifamily dwellings.

Section 3. 5.08.110, Exclusions, of the Milwaukie Municipal Code is amended to read as follows:

5.08.110 Exclusions. The following situations are specifically excluded from the requirement of paying a business tax:

J. Ownership of one unit of rental property.

Read the first time on 7/3/12, and moved to second reading by 4:0 vote of the City Council.

Read the second time and adopted by the City Council on 7/3/12.

Signed by the Mayor on 7/3/12



Jeremy Ferguson, Mayor

ATTEST:

APPROVED AS TO FORM:
Jordan Ramis PC



Pat DuVal, City Recorder



City Attorney