CHAPTER 6

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ORDINANCE NO. 269

AN ORDINANCE PROHIBITING PERSONS, NOT HAVING BEEN INVITED, FROM TRESPASSING ON PRIVATE PROPERTY IN THE CITY OF AUMSVILLE FOR THE PURPOSE OF SELLING, SOLICITING ORDERS OR ADVERTISING, AND REPEALING ORDINANCE NO'S. 84 AND 88.

The city of Aumsville does ordain:

Section 1. Peddling Restricted. The practice of persons of going in and upon private property or calling at residences by solicitors, peddlers, hawkers, itinerant merchants, transient vendors of merchandise or service, and transient photograph solicitors, not having been requested or invited to do so by the owner or owners, for the purpose of soliciting orders for the sale of or disposing of goods, wares, merchandise or services and/or for the purpose of peddling or hawking the same, or soliciting orders for photographs, is hereby prohibited and declared to be a violation of city ordinance and punishable as a violation.

(1) The word "peddler" does not include a newspaper vendor or a regular commercial traveler employed by a wholesale house and selling goods, wares, merchandise or services to merchants of the city for the purpose of resale, or representatives of public utilities. The word "peddler" does not include a person soliciting money, donations of money or property or financial assistance of any kind, or selling or distributing any item of literature or merchandise for a fee upon the streets, in office buildings, by house to house canvass or in public places for a charitable, religious, patriotic or philanthropic purpose.

Section 2. License Required. No person may engage in the business of a peddler as defined in Section 1 without first obtaining a license and paying the license fees required.

Section 3. Application.

(1) An applicant for a peddler's license shall file with the city recorder a sworn application in writing on a form to be furnished by the city that shall give the following information:
   (A) Name and description of the applicant.
   (B) Address (legal and local).
   (C) A brief description of the nature of the business and the goods to be sold.
   (D) If employed, the name and address of the employer.
   (E) The length of time for which the right to do business is desired.
   (F) If a vehicle is to be used, a description of the same, together with license number or other means of identification.

(G) Proof of general liability insurance coverage in an amount to be determined by the chief of police.

(2) At the time of filing the application, the applicant shall pay a fee of $5.00 to the city recorder to cover the cost of investigation.

(3) When a person makes an application for renewal of an existing peddler's license, the investigation fee and the information required by subsection (1) of this ordinance are not required.

Section 4. Investigation and Issuance.

(1) Upon receipt of the application the city recorder shall refer the original application to the police chief who shall cause an investigation of the applicant's business and moral character to be made as may be necessary for the protection of the public.

(2) If, as a result of the investigation, the character or business responsibility of the applicant is found to be unsatisfactory, the police chief shall endorse on the application his disapproval and his reasons for the same, and return the application to the city recorder who shall notify the applicant that his application is disapproved and that no license may be issued.

(3) If, as a result of the investigation, the character or business responsibility of the applicant are found to be satisfactory, the police chief shall endorse on the application his approval and return the approved original application to the city recorder, who, upon receipt of the license fee, shall deliver the license to the applicant. The license shall contain the signature of the issuing officer and shall show the name and address of the licensee, the type of goods to be sold thereunder, the amount of fee paid, the date of issuance, the length of time the license is in effect, and the license number and other identifying description of the vehicle used in peddling. The city recorder shall keep a record of all licenses issued.

(4) The police chief shall approve or disapprove of the application within 20 days from the receipt of the application. If the application is not approved or disapproved within the time allowed, the police chief is considered to have given his consent and approval of the application.

Section 5. Registration. Charitable, religious, patriotic or philanthropic organizations, or persons, and those organizations or persons conducting lawful surveys or canvassing the city of Aumsville are required to contact the city recorder or the chief of police and furnish information as to dates and times they will be conducting operations in the city.

Section 6. License Fees. A person applying for a peddler's license shall deposit an investigation fee of $5.00 at the time of filing his application. Upon approval of the applicant by the chief of police, a license shall be issued for a period of one year, upon receipt of a license fee $100.00.

(1) No investigation or license fee is required of a person selling products of the farm or orchard actually produced by the seller.
(2) The term of a peddler's license is from January 1 to December 31, inclusive. A person licensed after the first of July shall pay one-half of the annual license fee.

Section 7. License Transfer Restricted. No peddler's license issued under this ordinance may be used by a person other than the one to whom the license is issued.

Section 8. Revocation of License.

(1) A license issued under this ordinance may be revoked by the city recorder after notice for any of the following causes:
   (A) Fraud, misrepresentation or false statement contained in the application for a license;
   (B) Fraud, misrepresentation or false statement made in the course of carrying on the license activity;
   (C) A violation of this ordinance;
   (D) Conviction of any crime or misdemeanor involving moral turpitude, or;
   (E) Conducting the licensed activity in an unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety or general welfare of the public.
(2) Notice of the revocation of a license shall be given in writing to the licensee, setting forth specifically the grounds of complaint. Such notice shall be mailed, postage prepaid, to the licensee at his last-known address.

Section 9. Enforcement. The police officers and law enforcement officials of the city of Aumsville are hereby delegated the authority and duty of enforcing the terms and provisions of this ordinance.

Section 10. Penalties. Violation of a provision of this ordinance shall, upon conviction, be punishable by a fine not exceeding $1,000.00.

Section 11. Repeal. Ordinances No's 84 and 88 are hereby repealed.

PASSED by the Council October 12, 1981 and signed by the mayor October 13, 1981.

CITY OF AUMSVILLE
595 Main Street
Aumsville, Oregon 97325
Phone 749-2030

PEDDLERS AND SOLICITORS LICENSE

Name of Applicant _____

Description:

Height _____ Weight _____ Hair _____ Eyes _____

Address:

Legal _____

Local _____

Goods to be Sold _____

Name and Address of Employer _____

_____

Vehicle
Make _____ Model _____ Year _____

Color _____ License No. _____

Liability Insurance Covered By

_____

Signature _____

APPROVED _____ Chief of Police Date _____

ISSUED _____ City Recorder Date _____

ORDINANCE NO. 567

AN ORDINANCE REQUIRING ALL NEW BUSINESSES BEING ESTABLISHED IN THE CITY OF AUMSVILLE TO MAKE APPLICATION FOR LICENSE, FIXING FEES, PROVIDING FOR THE DISPOSITION OF MONIES COLLECTED THEREUNDER, PROVIDING FOR THE MANNER FOR ENFORCING THIS ORDINANCE AND PRESCRIBING THE PENALTIES FOR VIOLATING THE PROVISIONS THEREIN, AND REPEALING ORDINANCE NO. 351.

The city of Aumsville ordains as follows:

Section 1. Definitions.

(1) Business. For the purpose of this ordinance, a business is defined as any person, firm, company or corporation establishing itself in a newly constructed or existing building for the purpose of carrying on a profession, vocation or trade, and offering its services to the community.

Section 2. License Required. Any person, firm, company or corporation establishing a new business within the city limits of Aumsville shall be required to make application for a license at city hall.

Section 3. Applications, Fees.

(1) Application for a business license shall be made to the office of the city administrator upon forms furnished by the city. Each application shall state:
   (A) The name of the proposed business;
   (B) A description of the trade, shop, business, profession;
   (C) The name and address of the applicant;
   (D) The address at which the business will be conducted;
   (E) The amount of the license fee tendered with the application;
   (F) The signature of the applicant or agent making application;
   (G) The date of application;
   (H) Evidence of satisfaction of state registration, bonding or insurance if required, including registration number and expiration date.

(2) Prior to approving or denying an application the city may require the applicant to supply any additional information necessary to determine the applicant's qualifications for the license. Review of an application shall not begin until all requested information has been provided.

Section 4. License Fees.

(1) All business license fees shall be determined by resolution of the city council.

(2) All revenues from license fees shall be deposited in the general fund. Any costs involved in the enforcement or administration of this ordinance shall be expended from the general fund.

Section 5. Transfers and Relocations.

(1) In the event of the transfer of ownership of any business, the applicable business license may be transferred by application to the city administrator. The transfer may be approved upon finding that the new applicant meets the requirements of all applicable city ordinances.

(2) In the event a business relocates, the licensee shall reapply to the city administrator to transfer business license. The new license may be issued upon finding that the new location meets the requirements of all applicable city ordinances.

Section 6. Approval, Denial, Revocation or Suspension of License.

(1) Approval of Application

(A) The city administrator shall issue a decision on an application within 30 days of the submission of a complete application form, all requested additional information, and fee.

(B) The city administrator may issue a license upon finding that the applicant has met all requirements of federal, state, and county laws, and applicable city ordinances.

(C) If the application is approved, the city administrator shall notify the applicant in writing. The notice shall state any conditions or limitations placed on the license as a condition of maintaining the license, which the city administrator deems necessary to protect the public health, safety or welfare, or which are required by federal, state, or county law, and applicable city ordinances.

(2) Denial, Suspension or Revocation of License.

(A) The city administrator may deny, suspend or revoke a business license upon finding that:

(1) The licensee fails to meet the requirements of, or is doing business in violation of federal, state, or county law, or requirements of all applicable city ordinances.

(2) The applicant has provided false or misleading material information, or has omitted disclosure of a material fact on the application, related materials, or license.

(3) The applicant's past or present violation of law or ordinance, including a violation that does not lead to a conviction, presents a reasonable doubt about his/her ability to perform the licensed activity without endangering property or the public health or safety.

(4) The licensed activity would endanger property or the public health and safety.

(B) Notice. The city administrator shall provide written notice to the applicant or licensee of a denial, suspension, or revocation. The notice shall state the reason for the action taken and shall inform the applicant of the right to appeal under Section 7 of this ordinance. The notice shall be given at least 10 days before a revocation becomes effective. If the violation ends within the 10 days, the city administrator may discontinue the revocation process.

(C) Reapplication. A person whose application for a business license has been denied, or whose license has been revoked may, after 90 days from the date of denial or revocation, apply for a license upon payment of the application fee and submission of an application form and related documents.

Section 7. Appeal.

(1) In the event an application for a license under this ordinance is denied, or in the event a license is suspended or revoked, the applicant or license holder shall have the right to appeal. The written notice of appeal to the council shall be filed with the city administrator within 15 days after the denial of license or suspension or revocation. The council shall hear and make a determination in regard to the appeal at its next regular meeting held not less than 20 days after the filing of the notice of appeal. The decision of the council on such appeal shall be final and conclusive.

Section 8. Disclaimers, Exceptions, General Requirements, Exemptions.

(1) (A) Disclaimers and Exceptions. The levy or collection of a license fee upon any business shall not be construed to be a license or permit by the city to the person engaged therein in the event such business shall be unlawful, illegal or prohibited by the laws of the state of Oregon or the United States, or ordinances of the city.

(B) Nothing herein contained shall be taken or construed as vesting any right in any license as a contract obligation on the part of the city. Business license fees, as set by council resolution, may be increased or decreased, and other or additional taxes or fees may be levied, increased or decreased, at any time by the city council. No person having paid the fee required, and having made application for a business license, shall be entitled to a refund.

(2) General License Requirements. In addition to any other requirement of this ordinance, each licensee shall:

(A) Conform to all federal, state and local laws and regulations, the provisions of this ordinance, and any rules adopted hereunder.

(B) Notify the city within 10 days of any change in material information contained in the application, related materials, or license.

(C) Display a business license upon request to any person with whom he/she is dealing as part of the licensed activity or to an officer or employee of the city.

Section 9. Specific Requirements.

(1) Businesses dealing in the purchase or trade of secondhand goods, such as jewelry, guns or electronic equipment, shall keep a record of the sales for inspection by the chief of police. Such a record shall include the name of the seller, the name of the buyer, the date of sale, a description of the merchandise sold, any serial numbers or distinguishing marks on the goods being traded, as well as other information that would enable return of stolen goods.

(2) Merchant Police, Security Services and Similar Businesses.

(A) Each individual shall agree to a complete background check by the chief of police to determine the qualifications and reliability of the individual for the proposed business. The city may require a bond and such insurance as may be deemed proper. The license shall be issued only upon the police chief's approval of each person involved, such approval to be based on the complete background check.

Section 10. Exemptions.

(1) The license requirement does not apply to temporary businesses established for less than 5 days.

Section 11. Violations and Penalties.

(1) Any person convicted of violating any of the provisions of this ordinance shall be punished by a fine not to exceed $500 for any one offense, each day constituting a separate offense.

(2) Inspection and Right of Entry. Whenever they shall have cause to suspect a violation of any provisions of this ordinance, or when necessary to investigate an application for, or revocation of a license under any of the procedures prescribed in this ordinance, officials responsible for enforcement or administration; of this ordinance, or their duly authorized representatives, may enter on any site, or into any structure, for the purpose of investigation, provided they do so in a reasonable manner. No secured building shall be entered without the consent of the owner or occupant unless under authority of a lawful warrant.

(3) Abatement. Any business which is established, operated, moved, altered, enlarged or maintained contrary to the licensing requirements shall be, and is hereby declared to be, unlawful and a public nuisance, and may be abated as such.

(4) Legal Proceedings by City Attorney. In addition to the enforcement provisions of this ordinance, upon request by the city administrator, the city attorney may institute any additional proceedings, including, but not

limited to, seeking injunction relief to enforce the provisions of this ordinance.

Section 12. Repeal. Ordinance No. 351, enacted October 10, 1988, is hereby repealed.

Section 13. Severability. The council declares that should any section, paragraph, sentence, or word of this ordinance be declared for any reason invalid, said declaration shall not affect the validity or applicability of the ordinance as a whole or any part thereof other than the part so held to be invalid.

PASSED by the council October 9, 2006 and signed by the mayor October 10, 2006.

ORDINANCE NO. 630

AN ORDINANCE ESTABLISHING A TAX ON THE SALE OF MARIJUANA AND MARIJUANA-INFUSED PRODUCTS IN THE CITY OF AUMSVILLE

The City of Aumsville does hereby ordain as follows:

SECTION 1. Purpose

For the purposes of this ordinance, every person who sells marijuana, medical marijuana, or marijuana-infused products in the City of Aumsville is exercising a taxable privilege. The purpose of this ordinance is to impose a tax upon the retail sale of marijuana, medical marijuana, and marijuana-infused products.

SECTION 2. Definitions

As used in this ordinance, unless the context requires otherwise:

1. "Finance Officer" means the Finance Officer for the City of Aumsville or his/her designee.
2. "Gross Sales" means the total amount received in money, credits, property or other consideration from sales of marijuana, medical marijuana and marijuana-infused products that is subject to the tax imposed by this ordinance.
3. "Marijuana" means all parts of the plant of the Cannabis family Moraceae, whether growing or not; the resin extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant or its resin, as may be defined by Oregon Revised Statutes as they currently exist or may from time to time be amended. It does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted there from), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination.
4. "Oregon Medical Marijuana Program" means the office within the Oregon Health authority that administers the provisions of ORS 475.300 through 475.346, the Oregon Medical Marijuana Act, and all policies and procedures pertaining thereto.
5. "Person" means natural person, joint venture, joint stock company, partnership, association, club, company, corporation, business, trust, organization, or any group or combination acting as a unit, including the United States of America, the State of Oregon and any political subdivision thereof, or the manager, lessee, agent, servant, Officer or employee of any of them.
6. "Purchase or Sale" means the acquisition or furnishing for consideration by any person of marijuana or marijuana-infused product within the City.
7. "Registry identification cardholder" means a person who has been diagnosed by an attending physician with a debilitating medical condition and for whom the use of medical marijuana may mitigate the symptoms or effects of the person's debilitating medical condition, and who has been issued a registry identification card

by the Oregon Health Authority.

8. "Retail sale" means the transfer of goods or services in exchange for any valuable consideration.
9. "Seller" means any person who is required to be licensed or has been licensed by the State of Oregon to provide marijuana or marijuana-infused products to purchasers for money, credit, property or other consideration.
10. "Tax" means either the tax payable by the seller or the aggregate amount of taxes due from a seller during the period for which the seller is required to report collections under this ordinance.
11. "Taxpayer" means any person obligated to account to the Finance Officer for taxes collected or to be collected, or from whom a tax is due, under the terms of this ordinance.

SECTION 3. Tax Imposed

A tax is hereby levied and shall be paid by every seller exercising the taxable privilege of selling marijuana and marijuana-infused products as defined in this ordinance. The Finance Officer is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection, and administration of the marijuana tax.

SECTION 4. Amount and Payment, Deductions

1. In addition to any fees or taxes otherwise provided for by law, every seller engaged in the sale of marijuana and marijuana-infused products shall pay a tax as follows:
    a. Five percent (5%) of the gross sale amount paid to the seller by a registry identification cardholder.
    b. Ten percent (10%) of the gross sale amount paid to the seller of marijuana and marijuana-infused products by individuals who are not registry identification cardholders purchasing marijuana under the Oregon Medical Marijuana Program.
2. The following deductions shall be allowed against sales received by the seller providing marijuana or marijuana-infused products:
    a. Refunds of sales actually returned to any purchaser;
    b. Any adjustments in sales which amount to a refund to a purchaser, providing such adjustment pertains to the actual sale of marijuana or marijuana-infused products and does not include any adjustments for other services furnished by a seller.

SECTION 5. Seller Responsible for Payment of Tax

1. Every seller will obtain a business license from the City of Aumsville pursuant to Ordinance 567. The seller will indicate on the business license application whether the seller is licensed by or registered with the State of Oregon to provide marijuana or marijuana-infused products to purchasers for money, credit, property or other consideration.
2. Every seller shall, on or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January) make a return to the Finance Officer, on forms provided by the City, specifying the total sales subject to this ordinance and the amount of tax collected under this ordinance. The

seller may request or the City may establish shorter reporting periods for any seller if the seller or City deems it necessary in order to ensure collection of the tax and the City may require further information in the return relevant to payment of the tax. A return shall not be considered filed until it is actually received by the Finance Officer.

4. At the time the return is filed, the full amount of the tax collected shall be remitted to the City.
5. Payments shall be applied in the order of the oldest liability first, with the payment credited first toward any accrued penalty, then to interest, then to the underlying tax until the payment is exhausted. Crediting of a payment toward a specific reporting period will be first applied against any accrued penalty, then to interest, then to the underlying tax. If the Finance Officer, in his or her sole discretion, determines that an alternative order of payment application would be in the best interest of the City in a particular tax or factual situation, the Finance Officer may order such a change. The Finance Officer may establish shorter reporting periods for any seller if the Finance Officer deems it necessary in order to ensure collection of the tax. The Finance Officer also may require additional information in the return relevant to payment of the liability. When a shorter return period is required, penalties and interest shall be computed according to the shorter return period. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by sellers pursuant to this ordinance shall be held in trust for the account of the City until payment is made to the City. A separate trust bank account is not required in order to comply with this provision.
6. Every seller required to remit the tax imposed in this ordinance shall be entitled to retain 5% of all taxes due to defray the costs of bookkeeping and remittance.
7. Every seller must keep and preserve, in an accounting format established by the Finance Officer, records of all sales made by the dispensary and such other books or accounts as may be required by the Finance Officer for a period of three years or until all taxes associated with the sales have been paid, whichever is longer. The City shall have the right to inspect all such records at all reasonable times.

SECTION 6. Penalties and Interest

1. Any seller who fails to remit any portion of any tax imposed by this ordinance within the time required shall pay a penalty of 10% of the amount of the tax, in addition to the amount of the tax.
2. If the City determines that the nonpayment of any remittance due under this ordinance is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs 1 and 2 of this section.
3. In addition to the penalties imposed, any seller who fails to remit any tax imposed by this ordinance shall pay interest at the rate of 1% per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
4. Every penalty imposed, and such interest as accrues under the provisions of this section, shall become a part of the tax required to be paid.
5. All sums collected pursuant to the penalty provisions in this section shall be

distributed to the City of Aumsville General Fund to offset the costs of auditing and enforcement of this tax.

SECTION 7. Failure to Report and Remit Tax – Determination of Tax by Finance Officer

If any seller should fail to make, within the time provided in this ordinance, any report of the tax required by this ordinance, the Finance Officer shall proceed in such manner as deemed best to obtain facts and information on which to base the estimate of tax due. As soon as the Finance Officer shall procure such facts and information as is able to be obtained, upon which to base the assessment of any tax imposed by this ordinance and payable by any seller, the Finance Officer shall proceed to determine and assess against such seller the tax, interest and penalties provided for by this ordinance. In case such determination is made, the Finance Officer shall give a notice of the amount so assessed by having it served personally or by depositing it in the United States mail, postage prepaid, addressed to the seller so assessed at the last known place of address. Such seller may make an appeal of such determination as provided in this section. If no appeal is filed, the Finance Officer's determination is final and the amount thereby is immediately due and payable.

SECTION 8. Appeal

Any seller aggrieved by any decision of the Finance Officer with respect to the amount of such tax, interest and penalties, if any, may appeal to the Aumsville City Council, except that the appeal shall be filed within 30 days of the serving or mailing of the determination of tax due. The city council shall hear and consider any records and evidence presented bearing upon the Finance Officer's determination of amount due, and make findings affirming, reversing or modifying the determination. The findings of the city council shall be final and conclusive, and shall be served upon the appellant in a notice of decision. Any amount found to be due shall be immediately due and payable upon the service of notice.

SECTION 9. Refunds

1. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once, or has been erroneously collected or received by the City under this ordinance, it may be refunded as provided in subparagraph 2 of this section, provided a claim in writing, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Finance Officer within one year of the date of payment. The claim shall be on forms furnished by the City.
2. The Finance Officer shall have 20 calendar days from the date of receipt of a claim to review the claim and make a determination in writing as to the validity of the claim. The Finance Officer shall notify the claimant in writing of the Finance Officer's determination. Such notice shall be mailed to the address provided by claimant on the claim form. In the event a claim is determined by the Finance Officer to be a valid claim, in a manner prescribed by the Finance Officer a seller may claim a refund, or take as credit against taxes collected and remitted, the amount overpaid, paid more than once or erroneously collected or received. The seller shall notify Finance Officer of claimant's choice no later than 15 days following the date Finance Officer mailed the determination. In the event claimant has not

notified the Finance Officer of claimant's choice within the 15-day period and the seller is still in business, a credit will be granted against the tax liability for the next reporting period. If the seller is no longer in business, a refund check will be mailed

to claimant at the address provided in the claim form.

3. Any credit for erroneous overpayment of tax made by a seller taken on a subsequent return or any claim for refund of tax erroneously overpaid filed by a seller must be so taken or filed within 3 years after the date on which the overpayment was made to the City.
4. No refund shall be paid under the provisions of this section unless the claimant established the right by written records showing entitlement to such refund and the Finance Officer acknowledged the validity of the claim.

SECTION 10. Actions to Collect

Any tax required to be paid by any seller under the provisions of this ordinance shall be deemed a debt owed by the seller to the City. Any such tax collected by a seller which has not been paid to the City shall be deemed a debt owed by the seller to the City. Any person owing money to the City under the provisions of this ordinance shall be liable to an action brought in the name of the City of Aumsville for the recovery of such amount. In lieu of filing an action for the recovery, the City of Aumsville, when taxes due are more than 30 days delinquent, can submit any outstanding tax to a collection agency. So long as the City of Aumsville has complied with the provisions set forth in ORS 697.105, in the event the City turns over a delinquent tax account to a collection agency, it may add to the amount owing an amount equal to the collection agency fees, not to exceed the greater of $50.00 or 50% of the outstanding tax, penalties and interest owing.

SECTION 11. Violation

1. Violation of this ordinance shall constitute a civil infraction. It is a violation of this ordinance for any seller or other person to:
    a. Fail or refuse to comply as required herein;
    b. Fail or refuse to furnish any return required to be made;
    c. Fail or refuse to permit inspection of records;
    d. Fail or refuse to furnish a supplemental return or other data required by the City;
    e. Render a false or fraudulent return or claim; or
    f. Fail, refuse or neglect to remit the tax to the city by the due date.
2. A person violating a provision of this ordinance shall be subject to a fine of not more than $250 dollars per day, as determined by a court of competent jurisdiction. A violation shall be considered a separate violation on each day it continues. The city administrator or the chief of police shall each have jurisdiction to enforce this ordinance by letter and/or citation. It is the responsibility of the city attorney to cause a person cited under this ordinance to appear before a court of competent jurisdiction for determination of appropriate action and/or fine.
3. Infraction Complaint:
    (a) An infraction complaint may be used for violation of this ordinance.
    (b) Infraction complaints may be filed against the same person for repeated or

(c) continued violations of this ordinance.
(d) Each 24-hour period constitutes a separate occurrence.
(e) The infraction complaint shall consist of the following four parts: the complaint, the abstract of record, the officer's record and the summons.

4. The remedies provided by this section are not exclusive and shall not prevent the City from exercising any other remedy available under the law, nor shall the provisions of this ordinance prohibit or restrict the City or other appropriate prosecutor from pursuing criminal charges under state law or City ordinance.

SECTION 12. Confidentiality

Except as otherwise required by law, it shall be unlawful for the City, any Officer, employee or agent to divulge, release or make known in any manner any financial information submitted or disclosed to the City under the terms of this ordinance. Nothing in this section shall prohibit:

1. The disclosure of the names and addresses of any person who is operating a licensed establishment from which marijuana or marijuana-infused products are sold or provided; or
2. The disclosure of general statistics in a form which would not reveal an individual seller's financial information; or
3. Presentation of evidence to the court, or other tribunal having jurisdiction in the prosecution of any criminal or civil claim by the City or an appeal from the City for amount due the City under this ordinance; or
4. The disclosure of information when such disclosure of conditionally exempt information is ordered under public records law procedures; or
5. The disclosure of records related to a business' failure to report and remit the tax when the report or tax is in arrears for over 6 months or the tax exceeds $5,000. The City Council expressly finds and determines that the public interest in disclosure of such records clearly outweighs the interest in confidentiality under ORS 192.501(5).

SECTION 13. Audit of Books, Records, or Persons

1. The City, for the purpose of determining the correctness of any tax return, or for the purpose of an estimate of taxes due, may examine or may cause to be examined by an agent or representative designated by the City for that purpose, any books, papers, records, or memoranda, including copies of seller's state and federal income tax return, bearing upon the matter of the seller's tax return. All books, invoices, accounts and other records shall be made available within the City limits and be open at any time during regular business hours for examination by the Finance Officer or an authorized agent of the Finance Officer.
2. If the examinations or investigations disclose that any reports of sellers filed with the Finance Officer pursuant to the requirements herein have shown incorrectly the amount of tax accruing, the Finance Officer may make such changes in subsequent reports and payments, or make such refunds, as may be necessary to correct the errors disclosed by its examinations or investigations. The seller shall reimburse the City for reasonable costs of the examination or investigation if the action disclosed that the seller paid 95 percent or less of the

tax owing for the period of the examination or investigation. In the event that such examination or investigation results in an assessment by and an additional payment due to the City, such additional payment shall be subject to interest at

3. the rate of 1 percent per month, or the portion thereof, from the date the original tax payment was due.
4. If any taxpayer refuses to voluntarily furnish any of the foregoing information when requested, the City may immediately seek a subpoena from the Aumsville Municipal Court to require that the taxpayer or a representative of the taxpayer attend a hearing or produce any such books, accounts and records for examination.
5. Every seller shall keep a record in such form as may be prescribed by the City of all sales of marijuana and marijuana-infused products. The records shall at all times during the business hours of the day be subject to inspection by the City or authorized Officers or agents of the Finance Officer.
6. Every seller shall maintain and keep, for a period of 3 years, or until all taxes associated with the sales have been paid, whichever is longer, all records of marijuana and marijuana-infused products sold.

SECTION 14. Forms and Regulations
The Finance Officer is hereby authorized to prescribe forms and promulgate rules and regulations to aid in the making of returns, the ascertainment, assessment and collection of said marijuana tax and in particular and without limiting the general language of this ordinance, to provide for:

1. A form of report on sales and purchases to be supplied to all vendors;
2. The records which sellers providing marijuana and marijuana-infused products are to keep concerning the tax imposed by this ordinance.

SECTION 15. Severability. The sections, subsections, paragraphs and clauses of this ordinance are severable. The invalidity of one section, subsection, paragraph, or clause shall not affect the validity of the remaining sections, subsections, paragraphs and clauses.

SECTION 16. Savings. Notwithstanding any amendment/repeal, the City ordinances in existence at the time any criminal or civil enforcement actions were commenced, shall remain valid and in full force and effect for purposes of all cases filed or commenced during the times said ordinance(s) or portions thereof were operative. This section simply clarifies the existing situation that nothing in this Ordinance affects the validity of prosecutions commenced and continued under the laws in effect at the time the matters were originally filed.

PASSED by the Council September 22, 2014 and signed by the mayor September 30, 2014.