



TILLAMOOK COUNTY BOARD OF COMMISSIONERS

Mary Faith Bell - Doug Olson - Erin Skaar

BOARD MEETING

Wednesday, January 29, 2025, 9:00 AM

Join In Person:

County Courthouse, Board of Commissioners' Meeting Room 106, 201 Laurel Avenue, Tillamook

Join Virtually:

tillamookcounty.gov/bocc/page/meetings-agendas-minutes or 1-971-254-3149, ID: 866 914 607#

Additional viewing options are available at tctvonline.com. Closed captioning and translation options are available for recorded videos at www.youtube.com/@tillamookcounty1434.

More detailed [meeting instructions](#) are available at tillamookcounty.gov/bocc/page/meetings-agendas-minutes. Call 503-842-1814 or send an email to helpdesk@tillamookcounty.gov regarding any meeting technical issues.

MEETING - 2025-01-29 BOCC MEETING AUDIO.MP4

CALL TO ORDER – January 29, 2025 9:00 a.m.

1. [Welcome & Request to Sign Guest List](#)
02:04
2. [Pledge of Allegiance](#)
02:10
3. [Public Comment](#): There were none.
02:30
4. [Non-Agenda Items](#): There were none.
02:34

LEGISLATIVE - ADMINISTRATIVE

5. [Consideration of a Reimbursement Agreement with Northwest Adventist Health Tillamook for the Opioid Substance Abuse Disorder Program/Melody Ayers, OUR Tillamook/Opioid/Substance Use Response Project Director](#)
02:47

A motion was made by Commissioner Bell and seconded by Vice-Chair Fournier. The motion passed with three aye votes. The Chair signed the agreement.

6. [Consideration of a Contract for Goods with SealMaster Portland for a Falcon Hot Box Trailer/Chris Laity, Director, Public Works](#)
12:57

A motion was made by Commissioner Bell and seconded by Vice-Chair Fournier. The motion passed with three aye votes. The Board signed the contract.

7. Consideration of a Professional Services Agreement with Shannon & Wilson for a Mining Plan Consultation at Nehalem Quarry/Chris Laity, Director, Public Works

15:10

A motion was made by Commissioner Bell and seconded by Vice-Chair Fournier. The motion passed with three aye votes. The Board signed the agreement

8. Consideration of Grant Agreement JMD-25-18 with the Oregon Criminal Justice Commission for the Jail-Based Medications for Opioid Use Disorder Grant Program/Commissioner Erin Skaar

05:26

A motion was made by Commissioner Bell and seconded by Vice-Chair Fournier. The motion passed with three aye votes. The Chair signed the agreement.

AGENDA ITEM TAKEN OUT OF ORDER

Chair Skaar recessed the meeting at 9:18 a.m.

Chair Skaar reconvened the meeting at 10:00 a.m.

9. **10:00 a.m.**

First Public Hearing: Concerning a Third Amendment to Ordinance #74 Imposing a 15% Transient Lodging Tax (TLT) Within Tillamook County; Providing for up to a 14% TLT Credit within Cities; Creating a Promotion and Tourism Fund; Providing for Collection and Enforcement; and Establishing Penalties/Rachel Hagerty, Chief Administrative Officer

18:22

19:41 Staff Report and Presentation/Rachel Hagerty, Chief Administrative Officer

35:50 Opened Public Hearing

36:02 STR Opposition to Increase/Annie Bishop

39:02 STR Lodging Rentals Decreasing/Pete Peterson

42:10 No Data Supporting Opposition to Increase/Jerry Keene

43:34 Public Hearing Continued

Chair Skaar recessed the public hearing at 10:25 a.m. Public hearing to continue at 5:30 p.m. January 29, 2025 at Port of Tillamook Bay – 2025-01-29 PUBLIC HEARING AUDIO.MP4.

10. Board Concerns: There were none.

44:01

OTHER MEETINGS AND ANNOUNCEMENTS

44:07

The Commissioners will attend a Tillamook Lightwave meeting on **Tuesday, January 28, 2025** at **9:30 a.m.** The meeting will be held at the Tillamook PUD in the Carl Rawe Meeting Room, Tillamook.

The Commissioners will hold an executive session on **Monday, January 28, 2025**, at **3:00 p.m.** pursuant to ORS 109.660(2)(i), to hold a performance evaluation. The executive session will be held in the Board of Commissioners' Meeting Room 106, 201 Laurel Avenue, Tillamook. The executive session is not open to the public.

The Commissioners will hold three public hearings to hear public comment regarding raising county transient lodging taxes. The second public hearing will be on Wednesday, January 29, 2025 at **5:30 p.m.** at the Port of Tillamook Bay conference room, 4000 Blimp Boulevard, Tillamook. The third and final public hearing will be on Wednesday, February 12, 2025 at **10:00 a.m.** and will be held in the Board of Commissioners' Meeting Room 106 at the Tillamook County Courthouse, Tillamook. The teleconference number for all public hearings is 1-971-254-3149, Conference ID: 866 914 607#.

There is **NO** Board Briefing scheduled for Wednesday, January 29, 2025.

ADJOURN – 10:26 a.m.

Wednesday, January 29, 2025

	Present	Absent		Present	Absent
Erin Skaar	☒	☐	Rachel Hagerty	☒	☐
Paul Fournier	☒	☐	Bill Sargent	☒	☐
Mary Faith Bell	☒	☐			

PLEASE PRINT

Name

Email or Address

Item of Interest

Annie Bishop anniebishopemail@gmail.com
Melody Ayers ayersma@aol.org grants

(Please use reverse if necessary)

Amendment #3 to Ordinance #74 Transient Lodging Tax (TLT) Increase

Wednesday, January 29, 2025 – 10:00 a.m.
Meeting Room 106 – Tillamook County Courthouse

Name

Contact Information

Annie Bishop	anniebishopemail@gmail.com
Nan Devlin	nan@tillamookcoast.com
Jerry Keene	jerrykeene@aol.com
Craig Child	craig@childmailbox.com
Pat Peterson	

(Please use reverse if necessary)

TILLAMOOK COUNTY BOARD OF COMMISSIONERS

WEDNESDAY, JANUARY 29, 2025 – 10:00 A.M.

NAME

AREA OF RESIDENCE

NAME OF ORGANIZATION (IF ANY)

AGENDA ITEM

Annie Bishop

Tillemoek

Amendement #3 End 74

From: [Tommy Steiber](#)
To: [Debra Garland](#)
Cc: [Sarah Absher](#)
Subject: FW: EXTERNAL: FW: Scanned document from HP ePrint user
Date: Friday, January 10, 2025 4:24:30 PM
Attachments: [image001.png](#)

Hi Debbie,
Sarah suggested public comments re the TLT rate increase be forwarded to you – so here's the first one!
Thank you.



Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From: Terri Dostert
Sent: Friday, January 10, 2025 2:33 PM
To: Tommy Steiber <tsteiber@co.tillamook.or.us>
Subject: EXTERNAL: FW: Scanned document from HP ePrint user

[**NOTICE:** This message originated outside of Tillamook County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Hi Tommy-
Here is my TLT for 2024 Q4.
I saw the email about the town hall meetings for increasing the taxes. I'm not able to attend either one in person, and likely not remotely either.
If there is a way for me to 'vote' against an increase, please let me know.
As you can see by this return, and the previous ones for this year, rentals are WAY down. As an owner I'm barely getting by, and an increase to taxes will raise the overall cost to the travelers. This will continue to drive business down and price people out of vacationing in Rockaway.
I'm all for the improvements mentioned, but suggest we table this discussion for another year while we wait to see what the economy has in store.
Thank you,
Terri Dostert

Terri Dostert (She/Her)
Underwriter III

From: [Tommy Steiber](#)
To: [Skip Shewell](#)
Cc: [Debra Garland](#); [Sarah Absher](#)
Subject: RE: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell
Date: Monday, January 13, 2025 8:59:45 AM

Hi Skip,

Visit <https://www.tillamookcounty.gov/ord74> for meeting links, more information as it becomes available, and instructions for submitting public comments. For additional information, please contact the Tillamook County Commissioner's Office at 503-842-3403.



Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From: Skip Shewell
Sent: Sunday, January 12, 2025 6:28 PM
To: Tommy Steiber <Tommy.Steiber@tillamookcounty.gov>
Subject: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell

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Thank you Tommy. I'd like to attend virtually- can you please guide me to where I can find the link?

Ty

Skip

Sent from my iPhone

On Jan 10, 2025, at 9:11 AM, Tommy Steiber
<Tommy.Steiber@tillamookcounty.gov> wrote:

This is a meeting invitation from Tillamook County Commissioner Mary Faith Bell. For additional information, please contact the Tillamook County Commissioner's Office at 503-842-3403. You can also visit <https://www.tillamookcounty.gov/ord74> for meeting links, more information as it becomes available, and instructions for submitting public comments.

<image001.png>

<image002.png>

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From: [Tommy Steiber](#)
To: [Carol Horton](#)
Cc: [Mary Faith Bell](#); [Sarah Absher](#); [Debra Garland](#)
Subject: RE: EXTERNAL: Notification of TLT Increase Town Hall Meetings for STR Owners and Operators
Date: Monday, January 13, 2025 8:49:03 AM
Attachments: [Meeting invitation from Tillamook County Commissioner Mary Faith Bell.pdf](#)

My apologies Carol. I did not have your email, so it went to your property manager. However, the notice also went out by mail, so you should receive that shortly. Thank you for your interest in this new proposal.

Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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-----Original Message-----

From: Carol Horton
Sent: Friday, January 10, 2025 7:31 PM
To: Tommy Steiber <tommy.steiber@tillamookcounty.gov>; Mary Faith Bell <mfbell@co.tillamook.or.us>
Subject: EXTERNAL: Notification of TLT Increase Town Hall Meetings for STR Owners and Operators

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Commissioner Mary Faith Bell
Tommy Steiber

I understand an email was sent out today regarding upcoming meetings to discuss a proposed 50% increase in TLT.

I have a STR License and have not received this notification. Would you please send it to me?

Less than one week notice is not sufficient lead time to enable attendance at either of these meetings. I will be out of town for all of next week, and while I do not know if I will be able to attend remotely, I would like to know how to do this.

I would have liked to have had the opportunity to attend. I would have appreciated the consideration of more advance notice.

Sincerely,

Carol Horton
STR:

From: [Tommy Steiber](#)
To: [Debra Garland](#)
Subject: FW: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell
Date: Tuesday, January 14, 2025 11:00:44 AM
Attachments: [image001.png](#)
[image002.png](#)

Question re TLT rate increase...



Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From: john wallace
Sent: Tuesday, January 14, 2025 9:43 AM
To: Tommy Steiber <Tommy.Steiber@tillamookcounty.gov>
Subject: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell

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can you detail your methodology for increasing the tax rate by 50% I want to understand the math thanks

On Fri, Jan 10, 2025 at 9:02 AM Tommy Steiber <Tommy.Steiber@tillamookcounty.gov> wrote:

This is a meeting invitation from Tillamook County Commissioner Mary Faith Bell. For additional information, please contact the Tillamook County Commissioner's Office at 503-842-3403. You can also visit <https://www.tillamookcounty.gov/ord74> for meeting links, more information as it becomes available, and instructions for submitting public comments.

From: [Tommy Steiber](#)
To: [Frank Reppenhagen](#)
Cc: [Debra Garland](#)
Subject: RE: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell
Date: Tuesday, January 14, 2025 8:11:54 AM

Hi Frank,

They would pay the difference between the county and city rates, with a minimum of 1%.



Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From: Frank Reppenhagen
Sent: Monday, January 13, 2025 7:45 PM
To: Tommy Steiber <Tommy.Steiber@tillamookcounty.gov>
Subject: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell

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For STR owners in Manzanita, where the bulk of the taxes are paid to city, will the county be increasing taxes?

Frank Reppenhagen

On Jan 10, 2025, at 8:59 AM, Tommy Steiber
<Tommy.Steiber@tillamookcounty.gov> wrote:

This is a meeting invitation from Tillamook County Commissioner Mary Faith Bell. For additional information, please contact the Tillamook County Commissioner's Office at 503-842-3403. You can also visit <https://www.tillamookcounty.gov/ord74> for meeting links, more information as it becomes available, and instructions for submitting public comments.

<image001.png>

<image002.png>

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From: [Tommy Steiber](#)
To: [Debra Garland](#)
Subject: FW: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell
Date: Tuesday, January 14, 2025 1:10:51 PM

See below...

Thank you.

Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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-----Original Message-----

From: patrick ireton
Sent: Tuesday, January 14, 2025 12:49 PM
To: Tommy Steiber <Tommy.Steiber@tillamookcounty.gov>
Subject: EXTERNAL: Re: Meeting invitation from Tillamook County Commissioner Mary Faith Bell

[NOTICE: This message originated outside of Tillamook County -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Is there a way I can view the meeting on line?

Sent from my iPad

> On Jan 10, 2025, at 8:56 AM, Tommy Steiber <Tommy.Steiber@tillamookcounty.gov> wrote:

>

>

From: [Tommy Steiber](#)
To: [Debra Garland](#)
Cc: [Sarah Absher](#)
Subject: TLT Rate Increase
Date: Thursday, January 16, 2025 9:15:28 AM

Question we received re TLT rate increase:

This is Tom Taylor. I want to talk to you a little bit about this proposed tax increase. If you could call me up at [REDACTED] I would like to refresh my knowledge about what it is and why. Thank you very much.



Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From: [paula beard](#)
To: [Public Comments](#)
Cc:
Subject: EXTERNAL: Raising TLT Revenue - STR Owner feedback
Date: Friday, January 17, 2025 10:40:40 AM

[**NOTICE:** This message originated outside of Tillamook County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Good morning,

I am writing to provide feedback that you invited when you sent the recent letter to STR homeowners, with the notification that you hope to offer the voters of Tillamook County the opportunity to vote on a 50% increase to Transient Lodging Tax (TLT) from the current 10% to 15%.

We are STR homeowners in Pacific City. We do not live full time in Tillamook County . We have no say in this because we cannot vote in any elections in Tillamook County. Any feedback we provide will be recorded but we believe that your plan is already baked in. Tillamook County voters ARE highly likely to vote in favor because it doesn't come from their pockets. The benefits of tourism helps everyone in the county, but the costs for infrastructure seems to always fall on STR homeowners.

In recent years, STR homeowners have been burdened by increased permit/licensing expenses to be in compliance with ever increasing county regulations. At the same time, there have been heavy limitations on our own property. The county continues to target us (and our guests) for revenue to fill gaps in the budget. Initially it was positioned as a solution to problems perceived by county residents to control conditions that tourism brings. However, these opportunities to raise revenue on the backs of STRs persist.

We receive these letters from the County. It's very upsetting each time one shows up in the mail because it's always like this. New ways to make STR homeowners 'contribute' to county revenue. They say that guests will pay, but STR homeowners are impacted too.

The county sees STRs as low hanging fruit for money they want to spend. We have no say because we cannot vote in the county. We truly feel unrepresented in the county with no voting rights. Unacknowledged is the fact that we as homeowners in the county do contribute greatly to the economy by offering our homes to guests who bring revenue to local businesses. We pay taxes for County departments, schools and more, all while having no vote to voice our choices about county spending.

I firmly feel that STR homeowners should be able to vote in Tillamook county. Our property is there. It makes no sense that we can't vote on issues that impact it.

Larry and Paula Beard
Pacific City/West Linn Oregon

From: [Lynn Tone](#)
To: [Debra Garland](#); [Isabel Gilda](#)
Subject: FW: EXTERNAL: TLT increase
Date: Tuesday, January 21, 2025 7:14:36 AM

BOCC comment



Lynn Tone | Short-Term Rental Technician
TILLAMOOK COUNTY | Community Development
1510-B Third St
Tillamook, OR 97141
Phone (503) 842-3408 #3315

Lynn.Tone@tillamookcounty.gov

My working hours are 7:00am to 5:30pm, Monday thru Thursday

From: Pam Zielinski
Sent: Saturday, January 18, 2025 12:35 PM
To: Pam Zielinski
Subject: EXTERNAL: TLT increase

[**NOTICE:** This message originated outside of Tillamook County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

I just attended the BOCC online meeting regarding the proposed TLT increase. It is abundantly clear that the BOCC does not really want to listen to the opinions of those who spoke and tried to speak. I really believe the BOCC simply wants people to THINK their opinions matter and they patronize us by pretending to listen. They (the BOCC) have every intention of proceeding with their plan despite what we say in these hearings.

However, for the record, here is what I have to say about this proposed tax increase.

I don't even own an STR anymore, yet I witness every day the ramifications of what this county has been doing to this unrepresented segment of our community, and it does not feel right. Here is how it feels.

It feels like a swarm of storms have crashed down onto STR owners with the reduction in bookings due to post-covid travel patterns, inflation increasing the normal cost of operations, the BOCC's rewrite of the ordinance creating new and punishing expenses for STR owners, the reduction of capacity for many owners, and now a staggering increase in TLT. Yet, being non-voters most of these owners have no power to combat these issues.

Raising anything by 50% feels like "price gouging" and/or like "usury" – both of which I believe are illegal.

It feels like taxation without representation, because the affected parties mostly cannot vote in this

county.

It feels like the people in power (BOCC) are bullying and abusing a segment of our community who have no power (STR owners).

Doug Olson said that visitors should contribute to our community. In fact, visitors have been and continue to do exactly that. In the same breath, Doug said that in the last 10 years \$50 Million in TLT revenues were paid by these visitors. \$50 Million represents a huge contribution to our community. Instead of rewarding the people who are contributing, the BOCC wants to punish them. That does not feel right.

It's lazy and it's unconscionably mean to grab the "low hanging fruit" just because it's easy to do.

That is how this feels.

Pam Zielinski

Oceanside

From: Bill Masella - Pacific View Lodging
To: Public Comments
Cc:
Subject: EXTERNAL: Public Comments Regarding Ordinance #74 Amendment #3
Date: Saturday, January 18, 2025 1:00:05 PM

[**NOTICE:** This message originated outside of Tillamook County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Pacific View Lodging is Owner/Operator of a Short Term rental facility in Netarts called the Surf Inn. We in total operate 41 properties located in Tillamook and Lincoln Counties including Lincoln City and Depoe Bay.

Our STRs that are located in Depoe Bay experienced an increase in the Transient Lodging tax shortly after re-opening from the pandemic. We were raised in Depoe Bay at that time to 12%. We did not start feeling the effects of this after the pandemic because as most lodging operators and your STR revenue numbers show there was a substantial increase in lodging that we attributed to people wanting to get out of the bigger cities. Many of those people were also receiving pandemic benefits and had additional dollars in their budget to spend. If you fast forward to where we are today, we are seeing a serious decline in overnight business. Yes the coast is busy but we are finding that the guests that are coming to the coast have changed from overnight visits to more day tripping activity.

When you combine inflation and increased gasoline costs with an increase in lodging costs due to taxes families are having to make a decision on where to spend their dollars and it is not on an overnight stay. Business for us is across the board down in double digit percentages and this is across both our motel properties and our vacation rental properties.

In your letter to the Owners and Operators you state "that we do not anticipate a decrease in visitors due to an increase in tax. Rather, we anticipate that visitors will continue to come to Tillamook County to enjoy the natural beauty and wonderful amenities that many of you provide. We believe that visitors, and not TLT owners and operators, will pay the tax, and many of our visitors will not even notice an increase. We believe this statement to be categorically false. What we have found with the 12% taxes that we now pay in Lincoln City and Depoe Bay is that in order for us to keep our occupancy numbers up so we can keep our housekeepers and maintenance teams busy, we must cut somewhere else and more often than not it impacts the rate that we charge a guest to stay at a property. The other option would be to keep the rates unaffected and hope we get a guest with more "means" (think wealth) to be able to stay. For many months out of the year we barely make enough to keep the lights on with our increased costs due to inflation, taxes, insurance, etc. An increase to 15% is a large jump. To say it will go unnoticed in this day and age is not a realistic statement. We repeatedly get comments from guests and guest reviews that state the prices are too high... and this is before your proposed 5% increase.

What is true in the statement is that visitors will still continue to come to Tillamook County... they just won't be staying in the lodging. They will still be impacting the services you are trying to fund but there will be no TLT to support it.

I would like to encourage the commissioners to be conservative and not look at Transient

Lodging Taxes as a solution to budget problems. Certainly not a 5% increase... perhaps 1 or 2 percent. I would also like to remind the commissioners that the amount of money received by TLT is never a sure thing particularly with regulations that limit the numbers of STRs that are allowed and % caps, etc as Lincoln County has done. I would also like to offer that if 2023 and 2024 trends continue into 2025 we may have a small motel property for sale in Netarts that perhaps the county could purchase and turn into a facility to assist the un-housed or those needing mental or substance abuse treatment.

Sincerely,

William (Bill) Masella

VP Operations

Pacific View Lodging

pacificviewlodging.com

Pacific View Lodging



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From:
To: [Public Comments](#)
Subject: EXTERNAL: Re: Proposed Draft Ordinance #74-Amendment 3
Date: Monday, January 20, 2025 11:54:15 AM

[**NOTICE:** This message originated outside of Tillamook County -- **DO NOT CLICK** on links or open **attachments** unless you are sure the content is safe.]

Dear County Commissioners,

I believe that it's painfully clear that increasing the Transient Lodging tax by 50%, as proposed, will have a net negative effect on promoting tourism within Tillamook County.

Short Term Rentals and Hotels/Motels in the County already compete with not only other regions of the State, but also other coastal counties....!

This proposed tax increase will place Tillamook County in the unenviable position of having the HIGHEST TLT TAX RATE in the entire state!

"Taxing the tourists" simply won't solve Tillamook County's problems in terms of funding local services that should be paid for in more traditional and equitable ways, and is exactly what the State was trying to avoid with the 70/30 spending rule with TLT taxes....i.e. 70% of TLT taxes going towards "Tourism Promotion" or "Tourism Related Activities", and 30% going towards other County funding.

In enacting this rule, the State wisely feared that local governments would maximize "tax the tourists" revenue schemes in order to minimize any local taxes for funding local services, which has been shown to have a negative impact on promoting tourism. It's essentially a "taxation without representation" scheme, and tries to shift the burden of paying for local services from local residents to non voting visitors, which ultimately discourages tourism in our region of the State.

Current combined fees and taxes have already added significantly to nightly room costs, and year to date data (Jan-Nov 2023 vs Jan-Nov 2024....shown below) show that occupancy for overnight stays in our region is already down for most of last year. Overnight visitor volume still hasn't recovered from pre-Covid levels....as shown below as well.

See data here: https://www.travelstats.com/barometer/oregon?fbclid=IwZXh0bgNhZW0CMTAAR2qu9jm27pnB6GC8Jmrc-c0gtTIF3NLatqG4EsOC4omJWgWDbAzQmuRst8_aem_kE2BwzEN5MqXY93TySOXAA

SHORT TERM RENTAL PERFORMANCE



Category

Oregon Short Term Rental Occupancy

Monthly: 2 years

Nov 2024

YOY (%)

YTD %



47.3%

4.3% ▲

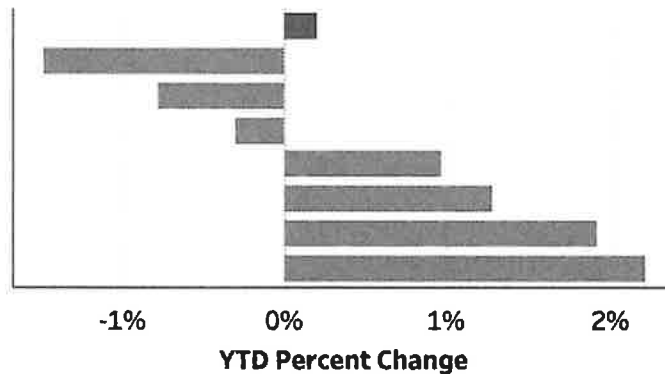
0.2% ▲

Click on bar chart below to select a different region.

Period

Occupancy (Year-To-Date): Nov 2024

Oregon
Central Oregon
Mt Hood/Gorge
Oregon Coast
Southern Oregon
Eastern Oregon
Portland Region
Willamette Valley



SOURCE: AIRDNA

TRANSPORTATION

Total Deplaned Passengers at PDX

Type

Monthly: 2 years

Nov 2024

YOY (%)

YTD (%)



709,756

10.1% ▲

2.2% ▲

SOURCE: PORT OF PORTLAND | Current Month Estimated by DRA

Select Display
Summary G...

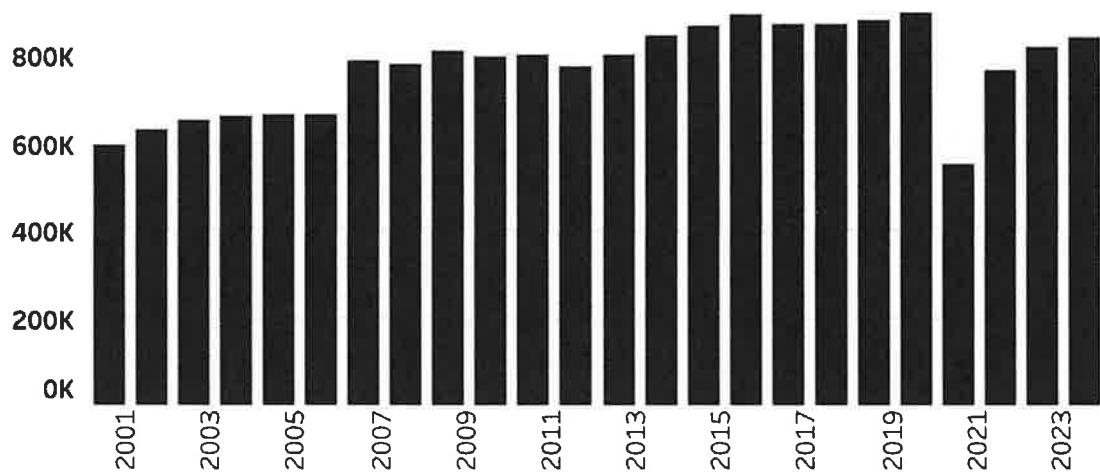
Select Category
Overnight Visitor Volume

Select Subcategory
Party Nights

Years
(All)



Tillamook County Overnight Visitor Volume



County Breakout

With this hard data in mind, what possible outcome does the County expect by increasing the TLT tax burden on future guests?

Also, the way the new proposed ordinance is written.....it encourages incorporated areas within the County to raise their TLT tax rate to 14%, since otherwise the county would capture the difference between their current tax rate, and the 15% the County currently proposes.

See:

" (b) Any person subject to the payment or collection of the transient lodging tax shall be entitled to credit against the payment of such tax the amount due any incorporated city or town within Tillamook County for a transient lodging tax for the same occupancy taxable hereunder but not to exceed fourteen percent (14%) of the rent upon which the tax is paid."

"(d) The tax imposed by this ordinance shall apply to all transient lodging in Tillamook County including transient lodging within incorporated cities."

"(e) The tax imposed by this ordinance does not repeal or supersede any transient lodging tax enacted by a city."

To make things far more equitable, why isn't the County raising taxes on other businesses in the County that also depend on tourism? Ashland, Oregon has a 5% Food & Beverage tax in addition to a 10% TLT tax....this would seem more fair in terms of not asking for STR's and the Motel/Hotel industry to shoulder such a large burden....since the F&B industry benefits in large measure from tourism as well.

As I have previously shown..occupancies this year are DOWN compared to last year...and increasing the tax rate by 50% is simply foolish. Previous amendments to County Ordinance #84, along with large increases in the annual fees charged on Short Term Rentals already place a significant burden on Owners and Operators...and ultimately on visiting guests. This new proposed 50% increase just adds to that burden, and send a message to all potential overnight visitors that Tillamook County residents don't want to pay for the local services they receive.....they expect tourists to pay for any new County services, and if you want to save \$\$\$, you would be well served to stay anywhere but in Tillamook County!

Thanks,
Pete Stone
Nedonna Beach, Oregon

January 20, 2025

Tillamook County Board of Commissioners
201 Laurel Avenue
Tillamook, Oregon 97141

Received

JAN 24 2025

Tillamook County
Board of Commissioners

Re: Potential Increase in Transient Lodging Tax ("TLT")

We have owned and operated The Awtrey House, a bed & breakfast, in Neahkahnie since 2011, and we are writing in response to your letter dated January 9th, 2025, regarding the potential raise of Tillamook County's TLT from 10% to 15%, and as a follow up to the Town Hall meeting on January 16, 2025, which we attended.

The Oregon Coast has a special place in the hearts of Oregonians, it may be Oregon's most important asset. It's wild, with Cheese, Trees and Ocean Breeze waiting for them. Tree covered mountains down to the sea, great hiking trails, and miles and miles of beautiful, uncrowded, clean public beaches. Small towns and state parks invite visitors to stay, whether for one day or an extended vacation. To accommodate visitors coming in for more than a day-trip we have lodgings to suit all needs, from The Stephanie Inn and Salishan to small cottages and motels. Rates range from around \$100 per night to over \$1,000 per night. The Oregon Coast has always been an affordable destination for all Oregonians. There are rooms for every budget.

When we opened The Awtrey House in 2011 our summer rates were \$345 per night and \$295 per night for the off-season. We were new, with no experience, and started slowly. Through the years we have grown organically, with a big help from the internet. We are unique and have attracted people from all over the world and they love our B and B (restricted to two rooms, which is ideal for them and for us). We have been successful and have a constant stream of guests returning year after year. They are usually prosperous and great customers for the merchants in Manzanita and the surrounding towns.

We strongly oppose the increase in Tillamook County's TLT for the following reasons:

We believe that the increase will negatively impact our business and other transient lodging owners and will prohibit us all from raising our rates to cover inflation and our increase in operating expenses. As operating costs have gone up, we have had to raise our rates, first to \$360, then to \$380 and this summer we plan to be at \$410 per

night, plus the 10% county TLT (\$41) and the 1.5% state TLT (\$6.15) (it includes a great breakfast and, if desired, a glass of wine on the terrace at the end of the day). Our experience has shown that our guests have a specific budget for the amount that they are willing to pay for a vacation at the beach, which includes our room rate plus the county and state lodging taxes. If the TLT is raised to 15%, the county TLT per night would increase to \$61.50, which we believe is substantial and would be a deterrent to potential guests. By the time you add food, our guests will be paying well over \$1,000 for two nights at the coast. That is not in most people's budget and that is not the price point where we want to be at.

We disagree with your statement that "we believe that visitors, and not TLT owners and operators, will pay the tax, and many of our visitors will not even notice an increase." If the TLT is increased by 50%, we believe that many of our guests will either not book with us or shorten their stay. We also believe there will be more people who can't afford to spend the night at the coast, which would result in more day-trippers. When we first visited this area and were tourists, there was no TLT in Tillamook County, while the city of Manzanita had a 7% TLT. That definitely affected our decision to rent in Neahkahnie as opposed to Manzanita.

Nan brought up a good point at the Town Hall last Thursday night. She stayed in Portland for one night, at the Marriott Hotel. She said the room was priced at around \$125, but after all the added taxes and charges it cost her around \$250. She indicated that she had to stay overnight for a medical procedure. But, if it were possible it sounded like she would drive in and out in the same day and not spend the night in order to save the expense (she saw \$125 in the rate, it cost her double that-not a welcome surprise). We could see that it would happen to us more and more if the TLT is raised. Many people may become day-trippers and not spend as much money in Tillamook County. That is a loss for everyone-lodging, food, shops...and the county.

As most participants at the Town Hall meeting voiced, our business has been significantly down in the past three years, and our expenses are up as a percentage of our gross income. If we and the other transient lodging owners are unable to increase their rents, it will no longer be profitable for several of us to continue to operate our businesses. Attached is a spreadsheet of our gross revenues and expenses for the past three years, which indicates that our gross revenues are down by 37.91%, our occupancy rate is down by 43.66%, and our expenses as a percentage of our gross

revenues is up by 20.71%. We believe this may be caused by growing inflation and less discretionary spending available to potential guests. An increase in the TLT would further discourage tourists from visiting Tillamook County and ultimately decrease the amount collected by Tillamook County from the TLT. With a 15% lodging tax we expect a further decline in our bookings. Potential guests might just come to the Coast for a day-trip, might stay for a day or two less, because of the higher lodging cost, or not come at all, and just stay at home.

We understand that 70% of the TLT must be used for investments in tourism facilities (which you state supports local businesses and the local economy) and the remaining 30% may be used for discretionary spending. We have not felt a positive impact from the investments in tourism facilities, in fact our business is significantly down. The large sum that was spent on the parking lot in Pacific City has had absolutely no positive impact on our business or the enjoyment of our guests. We would like to know how the distribution of those funds is determined and what has been spent to improve tourism in north Tillamook County. You mention that you have a list of exciting ideas for how to invest new TLT revenues, including conference center facilities. We find it ironic that Nan stated at the Town Hall that surveys have shown that when corporations look for conference facilities they compare lodging taxes when determining where to book their meetings.

We believe that transient lodging owners should not be the only ones collecting the tax for tourism, but that the restaurant and shop owners should also bear part of the burden as tourists provide most of the income for these establishments. It was mentioned at the Town Hall that Cannon Beach has implemented a tax on prepared foods, but you stated that was not preferable because then Tillamook County residents would also have to pay a tax and the voters would likely not approve the vote. We take offense that Tillamook County prefers to get the easy vote of residents to have someone else (the visitors) pay for the tax increase that the county needs. We believe that all businesses that benefit from revenue from tourists should share the burden of collecting the tax. By having lodging businesses collect all the taxes it will hurt our businesses greatly. A restaurant can have a variety of prices, \$50 for steak, \$25 for a pasta dish, or \$25 for a pizza. Customers can tailor their meal choices to what they want to pay according to their budget for the trip, but with lodging there is one set price plus taxes. A 5% increase in a food bill isn't large or noticeable (\$27.50 vs. \$25).

We understand that the county is facing a shortfall in funds for the Sheriff's Office budget, emergency services, and road maintenance, but you state in your letter that "unfortunately, we will not be able to use new TLT revenues to grow the Sheriff's Office and hire additional staff", but that you will use the funds to balance the budget instead. If a tax was implemented on prepared foods, would there still be the requirement to use 70% on tourism or could all of the funds be used at the discretion of the county? If so, it seems to be a better solution so all of the funds could be used for the Sheriff's Office, emergency services, roads, and other pressing needs.

We appreciate your service and respectfully request that you consider our concerns and suggestions.

Sincerely,

Handwritten signatures of Dennis and Margaret Awtrey in cursive script.

Dennis & Margaret Awtrey

Nehalem, Oregon 97131

The Awtrey House

Gross Revenues

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	TOTAL
2022	\$26,880.00	\$45,080.00	\$44,280.00	\$23,380.00	\$139,620.00
2023	\$17,520.00	\$25,920.00	\$42,560.00	\$16,540.00	\$102,540.00
2024	\$9,000.00	\$13,380.00	\$53,834.00	\$10,480.00	\$86,694.00

Decrease in Gross Revenues from 2022 to 2024 - 37.91%

TLT Tax Paid to Tillamook County

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	TOTAL
2022	\$2,553.60	\$4,282.60	\$4,206.60	\$2,221.10	\$13,263.90
2023	\$1,664.40	\$4,262.40	\$4,043.20	\$1,571.30	\$11,541.30
2024	\$855.00	\$1,271.10	\$5,114.23	\$995.60	\$8,235.93

Total Number of Nights Rented

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	TOTAL
2022	84	136	123	67	410
2023	52	74	112	44	282
2024	25	36	142	28	231

Decrease in Number of Night Rented from 2002 to 2024 - 43.66%

Expenses (Includes Real Estate Taxes and Insurance)

	% of Gross Revenues	
2022	\$69,989.43	50.13%
2023	\$84,039.60	81.96%
2024	\$54,811.01	63.22%

Increase in Expenses as % of Gross Revenues from 2022 to 2024 - 20.71%

From: JEFFIE MERSEREAU
To: Public Comments
Subject: EXTERNAL: Fwd: TLT Taxes
Date: Tuesday, January 21, 2025 10:41:48 AM

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----- Forwarded message -----

From: **JEFFIE MERSEREAU**
Date: Mon, Jan 20, 2025 at 1:54 PM
Subject: Re: TLT Taxes
To: <MaryFaith.Bell@tillamookcounty.gov>, <Paul.Fournier@tillamookcounty.gov>, Sarah Absher <sarah.absher@tillamookcounty.gov>, <Erin.Skaar@tillamookcounty.gov>, Oregon Coast Hosts

Commissioners,

After reflecting on the last meeting, I realized there will be consequences of the proposed tax increase that could significantly impact our local economy, particularly the small businesses that rely on tourism. This measure would not only affect short-term rental owners and lodging facilities but also have a ripple effect on all small businesses in our County. Without a clear understanding of these broader implications being shared with the community, there is a risk that voters may unknowingly support a measure that could ultimately harm their own business income.

Raising taxes so steeply will make vacation rentals more expensive, which means guests will likely shorten their stays to keep trips affordable if they choose to continue to come to Tillamook County. This directly affects the shops, restaurants, and other businesses in our community that thrive on longer visits. For example, last summer, we had to lower our nightly minimums just to encourage bookings during peak season in July and August. Even then, we saw a shift—guests who used to stay 5–7 nights and spend their money throughout the week are now opting for shorter 3-day weekend trips. With less time here, they naturally spend less, leaving local businesses with fewer opportunities to benefit from tourism. This was the first summer that we had many multi-night gaps in our calendars that we did not fill. This will affect the Direct income that comes into the County.

On top of that, the higher costs are pricing out small families and budget-conscious travelers, which fundamentally changes who visits our area. When affordable options disappear, the only people left who can comfortably afford to stay are those with higher incomes. While this might seem like a positive shift, it brings its own set of challenges. In my experience, affluent guests don't always bring the same level of respect for the local community. They can treat staff poorly, behave as entitled, and generally disrupt the friendly and relaxed vibe we've worked so hard to cultivate here.

In contrast, families who carefully budget for their vacations tend to be more respectful and appreciative of their time here, and they often leave a positive impact—not just financially, but

in how they engage with the community.

I'm not against changes that help improve the area, but I do think it's important to weigh the broader consequences of a huge tax hike like this. It's not just about the immediate revenue—it's about the ripple effects on our businesses, our visitors, and the character of our community.

It can not be ignored that if the county raises its TLT to 15%, it's likely the City of Manzanita will follow suit to maintain consistent rates across incorporated and unincorporated areas so that all homes are 16.5%. I am hoping that Tillamook County will work with all the Cities in Tillamook County to agree to add a 1% increase in their tax structure that goes to the County so that it is 2% and if the County increases the unincorporated areas 1% so then both would be 12.5% for incorporated and unincorporated which is more in line with the other counties around us and would not be noticed by renters but would still bring increased income to the County. In the City of Manzanita alone it would affect 48 of the homes that I manage at an additional 1% for the County. And I am only 1 of many property managers and STR homeowners who rent their homes.

The concern is that guests rarely notice tax breakdowns—they simply look at the total cost of their booking. A 5% increase in overall costs could lead them to explore more affordable destinations, especially with rising living expenses making travelers more price-sensitive. I hope the County is starting to see all the detailed pieces they are missing from the big picture they are basing their decision on. This will not be a benefit to the STR/ lodging future in Tillamook County. The quote, "strangling the Golden Goose" that someone said in the meeting is truly accurate.

Sincerely,

Jeffie Mersereau

On Sat, Jan 18, 2025 at 10:00 AM JEFFIE MERSEREAU

wrote:

Commissioner Bell

There was a really great idea brought up in the meeting. If all Cities in Tillamook county agree to add a 1% increase in their tax structure and the County increased the unincorporated areas 1% then both would be 12.5% which is more in line with the other counties around us and would not be noticed by renters but would still bring increased income to the County.

I hope this is a path the County will look into.

There was also misinformation from the board regarding what it would cost a guest. They stated that on a 200 reservation the tax would be \$10. Which is not true. Total cost would go from \$20 to \$30 per night. But that is not all that is affected. The cleaning fee and the pet fee are required to be taxed as well.

On one of my average homes for a 5 night stay the increase is \$277 per stay. The larger homes go to \$397-\$465 more than the last year for a week stay. That is a noticeable amount for a guest wanting to rebook a house for the next year. Repeat guests are our golden goose. They take care of the homes better, the town better, are a constant for the income of the area. These are the people we are struggling to keep due to new ordinances that are restricting aspects of occupancy and now they have a price hike on a home they can't have their entire

family in anymore.

I have already had groups move to Seaside so they can have their families in one house together. Even if they decide to rent a second home to stay in Manzanita if you add a price hike and that will make the decision much easier for them to find a new annual stay location.

I hope the option to raise the 1% in City limits to 2% and the county adding 1% can be some kind of compromise that will bring in additional County funds.

Sincerely
Jeffie Mersereau

Sent from my iPhone

On Jan 15, 2025, at 10:59 AM, JEFFIE MERSEREAU
wrote:

Dear Commissioner Bell,

As a property manager in Manzanita with over 13 years of experience, I have observed significant challenges facing the short-term rental (STR) industry, particularly in Tillamook County. This year, we've experienced a record low in bookings due to economic factors, the reopening of international travel, and reduced disposable income.

The proposed tax increase of 50% would exacerbate these challenges. Rather than generating more revenue for the county, this increase risks driving visitors to other coastal communities with lower taxes, further reducing bookings in our area.

Additionally, the revised ordinances have already impacted STRs by lowering allowable occupancy limits. This change has diminished income for homeowners and discouraged repeat guests who can no longer accommodate larger groups in Tillamook County. Combined with the proposed tax hike, these policies place an undue financial burden on property owners and jeopardize the viability of the STR market.

I urge you to reconsider this significant tax increase and its potential to harm the local economy and our community's ability to attract and retain visitors.

Thank you for your time and attention to this matter.

Sincerely,

Jeffie Mersereau

From: [Tommy Steiber](#)
To: [Debra Garland](#); [Sarah Absher](#)
Subject: FW: EXTERNAL: Re: EXTERNAL: Re: EXTERNAL: TLT
Date: Tuesday, January 28, 2025 9:09:48 PM

TLT increase question...



Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From:
Sent: Tuesday, January 28, 2025 7:55 PM
To: Tommy Steiber <tsteiber@co.tillamook.or.us>
Subject: EXTERNAL: Re: EXTERNAL: Re: EXTERNAL: TLT

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Hi Tommy,
For the proposed TLT's effective date of July 1, 2025 how would reservations made before the increased TLT is approved be exempted? I've already entered into contracts with guests with 10% TLT and I am unable to retroactively collect & remit a higher tax for reservations after July 1 (we have bookings through Dec 2025 at this point).

Thank you for the info - I asked the BOCC but they have not replied.
Appreciate it!
Hillary Gibson

On Jan 24, 2025, at 9:37 AM, Tommy Steiber <tsteiber@co.tillamook.or.us> wrote:

Could happen – it would be their choice.

<image001.jpg>

Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827
Tommy.Steiber@tillamookcounty.gov (New email address)

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From:

Sent: Friday, January 24, 2025 8:14 AM

To: Tommy Steiber <tsteiber@co.tillamook.or.us>

Subject: EXTERNAL: Re: EXTERNAL: TLT

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Ah, I see - thank you! Is it likely that cities will simply raise their taxes to maximize the 14% credit?

On Jan 24, 2025, at 8:12 AM, Tommy Steiber <tsteiber@co.tillamook.or.us> wrote:

Hi Hillary,

The increase applies to all, minus any city tax. So if the city tax is 10%, the county tax will be 5%.

Thank you. Let me know if you have any other questions.

Tommy Steiber | Transient Lodging Tax
TILLAMOOK COUNTY | Department of Community Development
1510-B Third Street
Tillamook, OR 97141
Phone (503) 842-3408 x1827

Tommy.Steiber@tillamookcounty.gov (New email address)

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-----Original Message-----

From: info@breakersend.com <info@BreakersEnd.com>

Sent: Thursday, January 23, 2025 7:22 PM

To: Tommy Steiber <tsteiber@co.tillamook.or.us>

Subject: EXTERNAL: TLT

[NOTICE: This message originated outside of Tillamook County -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Hi Tommy,



www.BreakersEnd.com



NESKOWIN VILLAGE, OREGON COAST

