

Ordinance Number: 15.500
Adopted: October 9, 2009
Subject: Transient Lodging Tax

TRANSIENT LODGING TAX

Siletz Tribal Code § 15.500

§ 15.500 PURPOSE

The purpose of this Ordinance is to provide for the establishment and collection of a tribal transient lodging tax on Siletz tribal lands. Revenue from the tax will support general tribal administration. The Ordinance shall not apply to tribal cultural activities such as, for example, the Siletz Pow-Wow, Culture Camp, Solstice celebrations, sweat lodge ceremonies, and any other activity declared by the Siletz Tribal Council to be a tribal cultural activity.

§ 15.501 AUTHORITY

This Ordinance is adopted pursuant to the legislative authority granted the Tribal Council at Article IV, Section 1 of the Siletz Constitution.

§ 15.502 JURISDICTION

This Ordinance applies to all lands, buildings and persons on lands owned by the Siletz Tribe, either held in trust for the Siletz Tribe by the United States, or owned in fee or other status.

§ 15.503 DEFINITIONS

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter.

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

- (a) “Accrual accounting” means the operator enters the rent due from a transient on his records when the rent is earned, whether or not it is paid.
- (b) “Cash accounting” means the operator does not enter the rent due from a transient on his records until rent is paid.
- (c) “Tribal Council” means the tribal council of the Siletz Tribe.
- (d) “Furnishings of rooms” means articles of furniture for the interior of the building and moveable articles used in preparing an area for occupancy or use, including cribs and rollaway beds, but excluding items such as VCRs, video tape players or movie rentals.
- (e) “Hotel” means any structure, or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty days or less for dwelling, lodging, or sleeping purposes, and includes any hotel, motel, inn, condominium, tourist home or house, vacation rental dwelling, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory , fraternity, sorority, public or private club, and also means space in a mobile home, manufactured home, trailer or recreational vehicle park, tent, yurt, or open air sleeping arrangement or similar structure or space or portions thereof so occupied, provided such occupancy is for less than a thirty-day period.
- (f) “Occupancy” means the use or possession, or the right to the use or possession for lodging or sleeping purposes of any room or rooms in a hotel, or space in a campground or trailer or recreational vehicle park or portion thereof.
- (g) “Operator” means the person who is the proprietor of the hotel in any capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provision of this chapter by either the principal or the managing agent shall be considered to be compliance by both.
- (h) “Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental body, or any other group or combination acting as a unit.

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

For purposes of this Ordinance, person shall include the Siletz Tribe and any tribal entity or enterprise, or sub-entity.

- (i) “Rent” means the consideration charged, whether or not received by the operator, for the occupancy of space in a hotel, valued in money, goods, labor, credits, property or other consideration valued in money, without any deduction. Extra person charges, cleaning fees, charges for pets and charges for additional items of room furnishings shall be considered rent. The acceptance of donations by the operators where no fixed rental fee is charged shall be deemed “consideration charged.” The portion of any advance deposit that is returned due to nonoccupancy of space shall not be deemed rent, but the amount of any advance deposit that is forfeited or applied against rent shall be deemed rent at the time of forfeiture or at the time of crediting against rent.
- (j) “Rent package plan” means a rent plan under which the space may be rented separately and not included in a package plan, but the transient has elected to pay a single rate under a plan in which the consideration charged is for both space and other items such as, but not limited to, food. For a rent package plan, the amount applicable to rent for determination of transient room tax under this chapter shall be the charge for rent and when the space is rented separately and not included in a rent package plan.
- (k) “Tax” means either the tax payable by the transient or the aggregate amount of taxes due from an operator during the period for which he is required to report collections.
- (l) “Tax administrator” means the Siletz Tribal Business Corporation or other entity designated by the Tribal Council.
- (m) “Transient” means any individual who exercises occupancy or is entitled to occupancy in a hotel for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. The day a transient checks out of the hotel shall not be included in determining the thirty-day period if the transient is not charged rent for that day by the operator. Any such individual so occupying the space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy, or the tenancy actually extends more than thirty consecutive days. A person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient; but an individual who exercises occupancy or is entitled to

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

occupancy for a period of thirty calendar days or less shall be deemed a transient notwithstanding that another person not exercising or entitled to exercise occupancy pays or is responsible for paying rent monthly or for a period of more than thirty days.

- (n) “Tribe” means the Confederated Tribes of Siletz Indians of Oregon.
- (o) “Vacation rental dwelling” means a dwelling which is rented, or is available for rent on a daily or weekly basis or is advertised, or is listed with an agent as a vacation rental.

§ 15.504 TAX IMPOSED

For the privilege of occupancy in any hotel, each transient shall pay a tax in the amount of eight percent (8%) of the rent charged by the operator. The Tribal Council may adopt different tax rates for different tribal properties, dependent upon local conditions, by resolution. The tax constitutes a debt owed by the transient to the Tribe which is extinguished only by payment by the operator to the Tribe. The transient shall pay the tax to the operator of the hotel at the same time the rent is paid. The operator shall enter the tax on the operator’s records when rent is collected, if the operator keeps on the cash accounting basis, and when earned, if the operator keeps records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, pet accommodations, and space occupancy in campgrounds or trailer or recreational vehicle parks.

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

To the extent a transient lodging tax is validly imposed on any tribal property by any other government, such tax shall act as an offset or credit against the amount of tax due under this Ordinance.

§ 15.505 COLLECTION OF TAX BY OPERATOR - RULES FOR COLLECTION

Every operator renting rooms or space for lodging or sleeping purposes on tribal lands, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owing by the operator to the Tribe, except as set forth in § 15.504 above.

In all cases of credit or deferred payment or rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made. Adjustments may be made for uncollectibles.

The tax administrator shall enforce the provisions of this chapter and shall have the obligation to propose rules and regulations to the Tribal Council for adoption not inconsistent with this chapter as may be necessary to aid in its enforcement.

For rent collected on portions of a dollar, fractions of a penny of tax shall not be remitted.

§ 15.506 OPERATOR'S DUTIES

Each operator shall collect the tax imposed by this chapter at the same time as the rent is collected from every transient. The amount of tax shall be separately stated upon the operator's records, and any receipt that the tax or any part of the tax will be assumed or absorbed by the

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

operator, or that it will not be added to the rent, or that, when added, any part will be refunded, except in the manner provided by this chapter.

§ 15.507 EXEMPTIONS

The tax shall not be imposed on the following which shall be the only exemptions permitted:

- (a) Any occupant for more than thirty successive calendar days (a person who pays for lodging on a monthly basis, irrespective of the number of days in such month, shall not be deemed a transient);
- (b) Any occupant whose rent is of a value less than five dollars per day;
- (c) Any person who rents a private home, vacation cabin, or like facility for a total of less than fifteen days per year who does not advertise the dwelling for rent or list it with an agent as a vacation rental;
- (d) Any occupant whose rent is paid for a hospital room or to a medical clinic, convalescent home or home for the aged people, or to a public institution owned and operated by a unit of government;
- (e) Any nonprofit tax exempt charitable organizations in furtherance of their charitable purposes;
- (f) State, tribal, and federal employees on government business, regardless of the means of payment;
- (g) Any occupant whose rent is paid by the Tribe; and

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

(h) Tribal cultural activities as set out in Section 15.500 above.

§ 15.508 REGISTRATION OF OPERATOR

Every person engaging or about to engage in business as an operator of a hotel on tribal trust or fee property shall register with the tax administrator on a form provided by the tax administrator no later than thirty calendar days after passage of this Ordinance. Owners of vacation rental dwellings and other operators starting business after the ordinance codified in this chapter is adopted must register within fifteen days after commencing business. The privilege of registration after the date of imposition of such tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. Registration must set forth the name under which the operator transacts or intends to transact business, the location of his or her place or places of business, and such other information to facilitate the collection of the tax as the tax administrator may require. The registration shall be signed by the operator. The tax administrator shall, within ten days after registration, issue without charge a certificate of authority to each registrant to collect the tax from the occupant, together with a duplicate thereof for each additional place of business to each registrant. Certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the tax administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen or come to the notice readily of all occupants and persons seeking occupancy.

Said certificate shall, among other things, state the following:

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued;
- (d) “This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Lodgings Tax Ordinance of the Siletz Tribe by registration with the tax administrator for the purpose of collecting from transients the lodgings tax imposed by the Tribe and remitting said tax to the tax administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, or to operate a hotel without strictly complying with all tribal laws, including but not limited to those requiring a permit from any board, commission, department or office of the Siletz Tribe. This certificate does not constitute a permit.”

§ 15.509 PAYMENT OF TAX

The tax imposed by this chapter shall be paid by the transient to the operator at the time that rent is paid. All amounts of such taxes collected by any operator are due and payable to the tax administrator on a quarterly basis on the fifteenth day of the following month for the preceding three months, and are delinquent on the last day of the month in which they are due, even if tribal offices and post offices are closed on that day. The tax administrator has authority

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

to classify the operators for determination of applicable tax periods, and shall notify each operator of the date and delinquent dates for the operator's returns. The quarters are:

- 1st Quarter: January, February, March
- 2nd Quarter: April, May, June
- 3rd Quarter: July, August, September
- 4th Quarter: October, November, December

The initial return for operators newly commencing business shall be for the portion of the quarter in which they were first in business; thereafter returns shall be made for the applicable quarterly period.

On or before the fifteenth day of the month following each quarter of collection, a return for the preceding quarter's tax collections shall be filed with the tax administrator. The return shall be filed in such form as the tax administrator may prescribe, by every operator liable for payment of tax.

Returns shall show the amount of tax collected or otherwise due for the related period. The tax administrator may require returns to show the total rentals upon which tax was collected or otherwise due, gross receipts of the operator for such period and an explanation in detail of any discrepancy between such amounts, and the amount of rents exempt, if any.

The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the tax administrator at his or her office, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

For good cause, the tax administrator may extend for, not to exceed one month, the time for making any return or payment of tax. Any operator to whom an extension is granted shall pay interest at the rate of one and one-half percent per month on the amount of tax due without proration for a fraction of a month. If a return is not filed, and the tax and interest due is not paid by the end of the extension granted, then the interest shall become a part of the tax for computation of penalties described elsewhere in this chapter.

The tax administrator, if he or she deems it necessary in order to insure payment or facilitate collection by the Tribe of the amount of taxes, in any individual case may require returns and payment of the amount of taxes for other than quarterly periods.

§ 15.510 DELINQUENCY

Original Delinquency. Any operator who has not been granted an extension of time for remittance of tax due and who fails to remit any tax imposed by this chapter prior to delinquency shall pay ten percent of the amount of the tax due in addition to the amount of the tax.

Continued Delinquency. Any operator who has not been granted an extension of time for remittance of tax due, and who failed to pay any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of fifteen percent of the amount of the tax due plus the amount of the tax and the ten percent penalty first imposed.

Fraud. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provision thereof, a penalty of twenty-

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

five percent of the amount of the tax shall be added thereto in addition to the penalties stated in paragraphs 1 and 2 of this section.

Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one and one-half percent per month or fraction thereof without proration for portions of a month on the amount of the tax due, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

Penalties Merged with Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall be merged with and become a part of the tax herein required to be paid.

Petition for Waiver. Any operator who fails to remit the tax herein levied within the time herein stated shall pay the penalties herein stated, provided, however, the operator may petition the Appeals Board for a waiver and refund of the penalty or any portion thereof and the transient lodgings tax review committee may, if a good and sufficient reason is shown, waive and direct a refund of the penalty or any portion thereof.

§ 15.511 DEFICIENCY DETERMINATIONS

If the tax administrator determines that the returns are incorrect, he or she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns, or upon the basis of any information within his or her possession or that may come into his or her possession. One or more deficiency determination may be made of the amount due for one, or more than one, period, and the amount so determined shall be due and payable

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

immediately upon service of notice as herein provided after which the amount determined is delinquent. Penalties on deficiencies shall be applied as set forth in Section 15.010.

The tax administrator shall give to the operator or occupant a written notice of his or her determination. The notice may be served personally or by mail. If by mail the notice shall be addressed to the operator at his or her address as it appears on the records of the tax administrator. In case of service by mail or any notice required by this ordinance, it shall be served by mailing such notice by certified mail, postage prepaid, return receipt requested.

Except in the case of fraud or intent to evade this chapter or authorized rules and regulations, every deficiency determination shall be made and notice thereof mailed within five years after the last day of the month following the close of the quarterly period for which the amount is proposed to be determined or within five years after the return is filed, whichever period expires last.

Any determination shall become due and payable immediately upon receipt of notice and shall become final within twenty days after the tax administrator has given notice thereof, provided, however, the operator may petition redemption and refund if the petition is filed before the determination become final as herein provided.

§ 15.512 FRAUD, REFUSAL TO COLLECT OR EVASION

If any operator shall fail or refuse to collect said tax or to make within the time provided in this chapter any report or remittance of said tax or any portion thereof required by this chapter, or makes a fraudulent return or otherwise willfully attempts to evade this chapter, the tax

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

administrator shall proceed in such manner as he may deem best to obtain the facts and information on which to base an estimate of the tax due. As soon as the tax administrator has determined the tax due that is imposed by this chapter from any operator who has failed or refused to collect the same and to report and remit said tax, he or she shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the tax administrator shall give a notice in the manner aforesaid of the amounts so assessed. Such determination and notice shall be made and mailed within five years of the discovery by the tax administrator of any fraud, intent to evade or failure or refusal to collect said tax, or failure to file return. Any determination shall become due and payable upon receipt of notice and shall become final within twenty days after the tax administrator has given notice thereof, provided, however, the operator may petition for redemption and refund if the petition is filed before the determination becomes final as herein provided.

§ 15.513 OPERATOR DELAY

If the tax administrator believes that the collection of any tax or any amount of tax required to be collected and paid to the Tribe will be jeopardized by delay, or if any determination will be jeopardized by the delay, he or she shall thereupon make a determination of the tax or amount of tax required to be collected, noting the fact upon the determination. The amount so determined as herein provided shall be immediately due and payable, and the operator shall immediately pay such determination to the tax administrator after service of notice thereof; provided, however, the operator may petition, after payment has been made, for redemption and

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

refund of such determination, if the petition is filed within twenty days from the date of service of notice filed by the tax administrator.

§ 15.514 REDETERMINATIONS

Any person against whom a determination is made under Sections 15.511 through 15.513 or any person directly interested may petition for a redetermination and redemption and refund within the time required in Sections 15.511 through 15.513. If a petition for redetermination and refund is not filed within the time required in Sections 15.511 through 15.513, the determination becomes final at the expiration of the allowable time.

If a petition for redetermination and refund is filed within the allowable period, the tax administrator shall reconsider the determination, and, if the person has so requested in his or her petition, shall grant the person an oral hearing and shall give him or her twenty days' notice of the time and place of the hearing. The tax administrator may continue the hearing from time to time as may be necessary.

The tax administrator may decrease or increase the amount of the determination as a result of the hearing and if an increase is determined, such increase shall be payable immediately after the hearing.

The order or decision of the tax administrator upon a petition for redetermination and redemption and refund becomes final twenty days after service upon the petitioner of notice thereof, unless appeal of such order or decision is filed with the Siletz Tribal Court within the twenty days after the service of such notice.

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

No petition for redetermination and redemption and refund or appeal therefrom shall be effective for any purpose unless the operator has first complied with the payment provisions hereof.

§ 15.515 REFUNDS

Refunds by the Tribe to the Operator. Whenever the amount of any tax, penalty, or interest has been paid more than once or has been erroneously or illegally collected or received by the tax administrator under this chapter, it may be refunded, provided a verified claim in writing therefore, stating the specific reason upon which the claim is founded, is filed with the tax administrator within three years from the date of payment. The claim shall be made on forms provided by the tax administrator. If the claim is approved by the tax administrator, the excess amount collected or paid may be refunded or may be credited on any amount then due and payable from the operator from whom it was collected or whom paid and the balance may be refunded to such operator, his administrators, executors, or assignees.

Refunds by Tribe to Transient. Whenever the tax required by this chapter has been collected by an operator, and deposited by operator with the tax administrator, and it is later determined that the tax was erroneously or illegally collected or received by the tax administrator, it may be refunded by the tax administrator to the transient, provided a verified claim in writing therefore, stating the specific reason on which the claim is founded, is filed with the tax administrator within three years from the date of payment.

Refunds by Operator to Tenant. Whenever the tax required by this chapter has

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

been collected by the operator and it is later determined that the tenant occupies the hotel for a period exceeding thirty days without interruption, the operator shall refund to such tenant the tax previously collected by the operator from that tenant as a transient. The operator shall account for such collection and refund to the tax administrator. If the operator has remitted the tax prior to the refund or credit to the tenant, he or she shall be entitled to a corresponding refund under this section.

§ 15.516 COLLECTION FEE

Every operator liable for collection and remittance of the tax imposed by this chapter may withhold five percent of the net tax herein collected, to cover the operator's expense in collection and remittance of said tax.

§ 15.517 ADMINISTRATION

Special Fund. The tax administrator shall deposit all money collected pursuant to this chapter to the credit of the Siletz transient lodging tax fund.

Records Required from Operators. Every operator shall keep an adequate system of accounting records of room sales sufficient to allow performance of a compliance review to verify accuracy. All records shall be retained by the operator for a period of five years after they come into being. An adequate system of accounting records of room sales should typically include:

- (a) Registration cards;
- (b) Daily and/or monthly deposit and room rental summaries;

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

- (c) Adjustment to summaries, including, but not limited to, refunds, exempt rent and monthly rent;
- (d) Worksheets, showing computations for quarterly reports; and
- (e) General ledger records relating to gross and net rental receipts.

Failure to Maintain Records. Any operator who fails to maintain records adequate to allow performance of a compliance review to verify accuracy shall pay a penalty in the amount of up to one dollar per room per day for each day the records of the hotel are found to be inadequate by the tax administrator. The penalty imposed by the tax administrator may be appealed to the Siletz Tribal Court by filing notice of appeal within twenty days after the service or the mailing of the notice of the imposition of penalty.

Examination of Records - Investigations. The tax administrator, or any person authorized in writing by him or her, may examine during normal business hours the books, papers and accounting records relating to room sales of any operator, after notification to the operator liable for the tax, and may investigate the business of the operator in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.

Disclosure of Confidential Information Prohibited. Information and records provided by operators to the tax administrator shall generally be protected as confidential information that is immune from public disclosure under the laws of the Tribe.

Disclosure by Administrative Staff. It is unlawful for the tax administrator

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

or any person having an administrative or clerical duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and equipment of any person required to obtain a transient occupancy registration certificate, or pay a transient occupancy tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person; provided, that nothing in this subsection shall be construed to prevent:

- (a) The disclosure to, or the examination of records and equipment by, another tribal official, employee or agent for collection of taxes, or to a court of competent jurisdiction, for the sole purpose of administering or enforcing any provisions of this chapter, or collecting taxes imposed hereunder, or collecting tribal business license fees;
- (b) The disclosure, after the filing of a written request to that effect, to the taxpayer or to receivers, trustees, executors, administrators, assignees and guarantors of the taxpayer, if directly interested, of information as to any paid tax, any unpaid tax or amount of tax required to be collected, or interest and penalties; further provided, however, that the tribal attorney approves each such disclosure and that the tax

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

administrator may refuse to make any disclosure referred to in this paragraph when in his or her opinion the public interest would suffer thereby;

- (c) The disclosure of the names and addresses of any person to whom transient occupancy registration certificates have been issued; and
- (d) The disclosure of general statistics regarding taxes collected or business done on trust land.

Use of Transient Room Lodging Tax Funds Collected. After payment to the tax administrator or tribal administration of the cost associated with administering the transient lodging tax fund, including but not limited to audit fees, legal services, materials and services, and less a five-percent fee to reimburse the general fund of the Tribe for the administrative personnel services applicable to collection and enforcement of the collection of transient room tax funds, the net transient room tax funds collected shall be deposited to the Tribal General Fund for such uses as may be directed by Tribal Council Resolution.

§ 15.518 APPEALS

Notice of Appeal. Any person aggrieved by any decision of the tax administrator may appeal to the Siletz Tribal Court by filing notice of appeal with the tax administrator within twenty days of the serving or mailing of the notice of a decision given by the tax administrator. The notice of appeal shall state facts relied upon for relief, a statement or proposition of law or ordinance relied upon, the relief requested and shall bear the signature of the appellant or authorized representative of the appellant.

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

Appeals to be De Novo. All proceedings before the Siletz Tribal Court shall be original and independent proceedings and shall be heard without a jury and de novo. The tax administrator shall fix a time and place for hearing such appeal as prescribed by the Tribal Court and shall give the appellant twenty days' written notice of the time and place of hearing.

Burden of Proof. In appeals to the Tribal Court, a preponderance of the evidence shall be required to sustain the burden of proof. The burden of proof shall fall upon the appellant seeking relief from a determination of the tax administrator.

Hearings Open to the Public. An appeal hearing before the Tribal Court shall be open to the public and minutes shall be kept regarding such proceeding. In any case regarding such confidential information involving trade secrets or other confidential business records, upon motion of the appellant, the Tribal Court may issue such protective orders as may be necessary to protect the confidentiality of such records. In determining whether such protective order should be issued, the Tribal Court shall weigh the harm that might be suffered by the appellant against any benefit received by the public as the result of disclosure.

Executive Session. After closing the appeal hearing the Tribal Court may continue its hearing in closed court to consider records that are exempt by law from public inspection or to consult with counsel regarding current litigation or litigation likely to be filed in the matter on appeal.

Decision of the Tribal Court. The Tribal Court shall render its decision at an open hearing in writing, including therein a concise statement of the facts found by the Court and the

TRANSIENT LODGING TAX
Siletz Tribal Code § 15.500

conclusions and findings reached by the Court. The Court may affirm, reverse, modify or remand any order or determination of the tax administrator and shall grant such other relief as shall be appropriate. The written decision shall be incorporated in the minutes of the committee.

§ 15.519 VIOLATIONS - PENALTY

It is unlawful for any operator or other person so required to fail or refuse to register as required herein, or to furnish any return required to be made, or fail or refuse to furnish a supplemental return or other data required by the tax administrator, or to render a false or fraudulent return, or to fail to remit the sums owing hereunder. No person required to make, render, sign or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of any amount due required by this chapter. The tax administrator shall have authority to impose appropriate sanctions on any person or entity who violates this Ordinance, and shall have authority to recover all sums owing under this Ordinance.