



## **City of Salem Downtown Advisory Board**

September 22, 2022  
12 Noon -1:30 PM Virtual

Si necesita ayuda para comprender esta información, por favor llame 503-588-6178

### **PARTICIPANTS**

#### Board Members

Joshua Kay, Chair; Kirk Sund; Allan Pollock; Vincenzo Meduri; Charles Weathers; Quandary Robertson; Jordan Truitt; Chrissie Bertsch; Rory McManus

#### Staff

Anita Sandoval; Sheri Wahrgren

### **AGENDA**

1. Welcome and call to order
2. Introduction of new board members
3. Approval of Agenda
4. Approval of Minutes from July 28, 2022
5. Public Comment - Appearance of persons wishing to address the Board on any matter other than those which appear on this Agenda
6. Action Items
  - a. Does the Downtown Advisory want to request Director approval to have Advisory Board meetings in person versus zoom?
7. Information Reports
  - a. Salem Outreach and Livability Services (SOS) – Gretchen Bennett
  - b. Former Whitlock Building Redevelopment Proposal – Charles Weathers
  - c. Board Survey of Meeting Topics – Sheri Wahrgren
8. Adjourn

### **Next Meeting: October 27, 2022**

This meeting is being conducted virtually, with remote attendance by the governing body. No in-person attendance is possible. Interested persons may view the meeting online on [YouTube](#). Please submit written comments on agenda items, or pre-register to provide Public Comment, by 5 p.m. or earlier one day prior to the day of the meeting at [DAB@cityofsalem.net](mailto:DAB@cityofsalem.net).

Special accommodations are available, upon request, for persons with disabilities or those needing sign language interpretation, or languages other than English. To request accommodations or services, please call 503-540-2371 (TTD/TTY 503-588-6439) at least two business days in advance.

It is the City of Salem's policy to assure that no person shall be discriminated against on the grounds of race, religion, color, sex, marital status, familial status, national origin, age, mental or physical disability,

sexual orientation, gender identity, and source of income, as provided by Salem Revised Code 97. The City of Salem also fully complies with Title VI of the Civil Rights Act of 1964, Americans with Disabilities Act of 1990, and related statutes and regulations, in all programs and activities.

**MINUTES**  
**Downtown Advisory Board**  
Thursday, July 28, 2022–12:00 P.M.  
**Virtual Meeting**  
[YouTube](#)

**1. CALL TO ORDER**

**Call to Order and Roll Call:** 12:03 PM

**Roll Call:** Joshua Kay-Chair; Linda Nishioka-Vice Chair; Allan Pollock; Charles Weathers; Kirk Sund; Vincenzo Meduri; Quandary Robertson; Rory McManus

**Excused:** Chrissie Bertsch; Jordan Truitt

**Staff:** Anita Sandoval; Sheri Wahrgren; Michael Miller, PW

**Guests:** Councilor Stapleton

**2. INTRODUCTION OF NEW BOARD MEMBERS**

**a. Rory McManus and Chrissie Bertsch**

**3. APPROVAL OF AGENDA**

**Motion:** Move to approve the agenda for July 28, 2022, as presented.

**Motion by:** Board Member Pollock

**Seconded by:** Board Member Nishioka

**Action:** Approved

**Vote:** Aye: Unanimous **Motion PASSES**

**4. APPROVAL OF MINUTES**

**Motion:** Move to approve the Minutes from May 26, 2022, as presented

**Motion by:** Board Member Nishioka

**Seconded by:** Board Member Sund

**Action:** Approved

**Vote:** Aye: Unanimous **Motion PASSES**

**5. PUBLIC COMMENT – None**

**6. ACTION ITEMS – None**

**7. INFORMATION REPORTS**

**a. Councilor Stapleton Quarterly Check-in**

The Councilor updated the DAB with various Council information and then opened the floor for questions.

**Comments/Questions:** Nishioka, Kay, McManus

**b. RDURA Project Updates:** Sheri Wahrgren, Michael Miller

- Union Street Bike
- 2021 Downtown Streetscape
- 2022 Downtown Streetscape
- 2023a Downtown Streetscape
- 2023b Downtown Streetscape
- Court Street Two-Way Conversion

**Comments/Questions:** Kay, Nishioka, Wahrgren, Sund

**8. What's Happening Downtown**

- Bid Scope for the UGM/Saffron property is with the Purchasing Division for review
- Nordstrom is down; waiting for new construction to start

**9. ADJOURN – 1:06 p.m.**

**Next Meeting:** August 25, 2022

# Memo

**To:** Downtown Advisory Board

**From:** Sheri Wahrgren

**Date:** September 22, 2022

**Re:** Public Meeting Requirements

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In July of this year an Administrative Policy and Procedure was approved (APP 2.8 – see attached) that outlines the requirements for public meetings. According to this policy all board and public meetings shall be conducted exclusively in a virtual format, unless an exception is granted for a Board to meet in person, consistent with policy.


An exception to have In-Person meetings requires approval by the Department Director who oversees the Board and may grant exception to allow the Board to conduct in-person meetings. Because the Board had unanimously voted previously to meet in-person, staff is bringing to the board a formal action item to determine the board's preference for meetings.

In-person meetings are subject to the following requirements.

## **Administrative Policy and Procedures APP 2.8**

### Number 5, item (5) Exception for In-Person Meeting

- a. No virtual participation or attendance by Board members or City staff is allowed.
- b. The meeting shall be broadcast via the City's YouTube channel
- c. Only in-person testimony from the public or parties is allowed
- d. If an exception for in-person meetings has been granted on an indefinite basis, notice for such meetings shall be provided consistent with standard procedures (notice must reasonably apprise interested persons of the date, time, place, and subjects of the meeting). For an exception for a single in-person meeting, notice of the meeting must be provided to the public at least seven days prior to the meeting. The notice shall prominently include a statement that the meeting shall be held in-person, that it will be broadcast via the City's YouTube channel, and that written submissions from the public or parties may be submitted in-person or electronically only prior to the meeting, the public parties may attend in-person, and that no virtual testimony or comment will be allowed at the meeting.

<b>Title:</b>	<b>Board and Commission Public Meeting Requirements</b>		
<b>Document #:</b>	<b>APP 2.8</b>	<b>Version:</b>	<b>1.0</b>
<b>Approved by:</b>	Kristin Retherford, Interim City Manager 		
<b>Effective date:</b>	July 1, 2022		
<b>Contact name:</b>	City Attorney		
<b>Contact phone:</b>	503-588-6003		
<b>Contact email:</b>	legal@cityofsalem.net		

## 1. Purpose

The purpose of this policy is to create a consistent experience for staff, advisory board and commission members, and the public when attending and participating in public meetings by implementing standard procedures and providing technical requirements for public meetings of the boards and commissions of the City of Salem, Urban Renewal Agency and Housing Authority.

## 2. Scope of Policy and Procedure

This APP applies to all boards and commissions of the City of Salem ("City"), Urban Renewal Agency of the City of Salem ("URA"), and the Housing Authority of the City of Salem ("SHA"), collectively referred to herein as "City." City Council subcommittees, including the budget committee, are not subject to this APP.

## 3. Definitions

*Board or Commission* ("Board"): a governing body of the City, URA, or SHA established through ordinance or resolution; not including the Salem City Council, URA Board, or SHA Commission, or subcommittees thereof.

## 4. Policy and Procedure References

Oregon Public Meetings and Records law, ORS chapter 192, the 2019 Oregon Attorney General's Public Records and Meetings Manual [public records and meetings manual.pdf \(state.or.us\)](https://public.records.and.meetings.manual.pdf(state.or.us)), and House Bill 2560 (2021) [HB2560 2021 Regular Session - Oregon Legislative Information System \(oregonlegislature.gov\)](https://hb2560.2021.regular.session-oregon.legislative.information.system(oregonlegislature.gov)).

## 5. Policy

In response to the COVID-19 pandemic, the City discontinued in-person public meetings and began conducting and live-streaming public meetings virtually through a variety of formats, such as Zoom or Microsoft Teams. Federal and/or state mandates or guidelines may no longer require the City to use a virtual format for public meetings. However, the City has found that virtual meetings, in many cases, are a more efficient and inclusive method to conduct public meetings. Participants, including Board members, the public and staff, are able to access, attend, and participate in virtual public meetings. The City desires to maintain this level of efficiency and convenience for participants, while ensuring that participants have a full and fair opportunity to attend and participate in City public meetings.

Further, during the pandemic, the State enacted House Bill 2560 (2021), which requires local governments to ensure participants in public meetings have, to the extent reasonable, the opportunity to attend and participate in public meetings. The new law requires equal opportunities to submit written comments and make oral testimony for both in-person and virtual attendees. Facilitating both types of participation can be technologically and administratively complex, and requires additional resources in terms of personnel, equipment, and software to ensure that all participants can hear and see all other participants, as well as written and digital material. At this time, the City does not have adequate resources for Boards to conduct hybrid – allowing for both remote and in-person participation - meetings while ensuring a uniform experience for all participants and compliance with State law. Therefore, the City is requiring that all Board public meetings be conducted exclusively in a virtual format, unless an exception is granted for a Board to meet in person, consistent with this APP.

- (1) **All Board and Commission Meetings To Be Conducted Virtually.** Subject to the policies and procedures set forth in this APP, all City, URA, and SHA board and commission meetings shall be held virtually, unless an exception is granted pursuant to subsection e below.
- (2) **Virtual Meeting Format.** Virtual public meetings shall be hosted on Zoom or other City-approved format whenever feasible to encourage familiarity with the format among users.
- (3) **All Board and Commission Meetings shall be broadcast in real time via the City's social media channel(s).** House Bill 2560 (2021) requires local governments to provide the public an opportunity to access and attend public meetings by telephone, video or other electronic or virtual means. The City complies with this requirement by broadcasting its public meetings through social media, specifically through City of Salem Public Meeting YouTube channels.
- (4) **Board Subcommittees.** A subcommittee of a Board is itself a “governing body” under state law and subject to the requirements of Oregon public meetings law

and House Bill 2560.

- a. House Bill 2560 limits its requirements to “the extent reasonable.” Due to the excessive cost in resources and personnel, it is deemed unreasonable to require Board subcommittees to broadcast their meetings through the City’s social media, and therefore, Board subcommittees are exempt from that requirement.
- b. Boards remain subject to Oregon public meetings law, and are required to meet virtually pursuant to this APP. Therefore, Boards shall ensure that subcommittee meetings are hosted via Zoom or Microsoft Teams, consistent with subsection (b) above, that public notice of the meeting include instructions to access and attend the meeting virtually, and that a link to the meeting be provided upon request to interested persons.

**(5) Exception for In-Person Meeting.** Upon a request by a Board, the Department Director who oversees the Board may grant an exception to allow a Board to conduct in-person meetings. In-person meetings are subject to the following requirements:

- a. No virtual participation or attendance by Board members or City staff is allowed.
- b. The meeting shall be broadcast via the City’s YouTube channel.
- c. Only in-person testimony from the public or parties is allowed.
- d. If an exception for in-person meetings has been granted on an indefinite basis, notice for such meetings shall be provided consistent with standard procedures (notice must reasonably apprise interested persons of the date, time, place, and subjects of the meeting). For an exception for a single in-person meeting, notice of the meeting must be provided to the public at least seven days prior to the meeting. The notice shall prominently include a statement that the meeting shall be held in-person, that it will be broadcast via the City’s YouTube channel, and that written submissions from the public or parties may be submitted in-person or electronically only prior to the meeting, the public and parties may attend in-person, and that no virtual testimony or comment will be allowed at the meeting.

## 6. References

Oregon Revised Statutes chapter 192 (Oregon Public Records and Meetings Law),

Oregon Attorney General's Public Records and Meetings Manual, (June 2019 ed.),  
House Bill 2560 (2021).

## 7. Acronym Guide

APP Administrative Policy and Procedure  
CMO City Manager's Office

## 8. Change History

Version #	CCB CR#	Approval Date	Effective Date	Brief Description
1		July 1, 2022	July 1, 2022	

# Memo

**To:** Downtown Advisory Board

**From:** Sheri Wahrgren

**Date:** September 22, 2022

**Re:** Board Topic Survey

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In order to make the monthly board meetings informative and meaningful to all the board members, staff is seeking your input on the topics that you would like to learn about or receive more information on during your board meetings.

Attached is a list of topics generated by staff as a way to start the discussion, but feel free to add anything else to the list.

If you could complete the survey and return it to my attention no later than September 30<sup>th</sup>, I will correlate the information and bring it back to the board for discussion at the October 27<sup>th</sup> meeting.

Thank you

## Draft Suggestions for Board Topics

Please put an “x” on your preferences for topics, 1 low priority, 2 medium priority, 3 high priority – thank you

• Homelessness	1	2	3
• Grants	1	2	3
• Project Updates (RDURA)	1	2	3
(Frequency of these updates)			
• Other Project Updates	1	2	3
• Amphitheater Events	1	2	3
• Roberts Rules/Board Ethics	1	2	3
• Council Connections	1	2	3
• Budget	1	2	3
• Building Conditions/Vacancy	1	2	3
• Parking	1	2	3
(Downtown Parking)	1	2	3
(Parkades)	1	2	3
(Parking District Booklet)	1	2	3
• Other URA Project Updates	1	2	3
• Salem Main Street	1	2	3
• Other Information:			
(Downtown Sign Codes)	1	2	3
(Murals)	1	2	3
(Cleanliness Revised Codes)	1	2	3
• Meeting Guests?			
If priority, who would you like to have attend?			
• Idea _____	1	2	3
• Idea _____	1	2	3

# PARKING

2022

# Park Salem

## DOWNTOWN ADVISORY BOARD

Name	Business Address	Term Expires	Eligibility for Reappointment	Position/ Affiliation - Representing
Joshua Kay Re Appt'd 1/13/20 Chair	Kay LLC 365 State St 503-931-3521; 503-364-7400 <a href="mailto:joshua@firstcommercialoregon.com">joshua@firstcommercialoregon.com</a>	1st 12/31/22	yes	Real estate devel. or banking/financial professionals within the DT Parking District - <b>Council</b>
Kirk Sund Appt'd 1/24/22	<a href="mailto:kirk@cbtwoarchitects.com">kirk@cbtwoarchitects.com</a> 4968 Red Rock Ln S Salem, OR 97302 Mobile: (503) 930-4585 Business: (503) 480-8700	1st 12/31/24	Yes	at-large - <b>Agency</b>
Allan Pollock Appt'd 6/28/21 Re-appt'd 1/24/22	<a href="mailto:allan.pollock@cherriots.org">allan.pollock@cherriots.org</a> 503-361-2550	Partial & 1st 12/31/24	yes	institutional organization - <b>Agency</b>
Vincenzo Meduri Appt'd 7/25/16 Re-appt'd 1/24/22	160 Liberty St NE #303 <a href="mailto:Vincenzo@EnlightenedTheatrics.org">Vincenzo@EnlightenedTheatrics.org</a>	2nd 12/31/24	No	Resides within, or represents the interests of residents within the RDURA - <b>Agency</b>
VACANT		1st 12/31/23	Yes	Real estate devel. or banking/financial professionals within the DT Parking District - <b>Agency</b>
Charles Weathers Appt'd 6/22/20	1365 Church St SE Wk: 503-581-8100 Cell: 503-510-8834 <a href="mailto:Charles.j.weathers@gmail.com">Charles.j.weathers@gmail.com</a>	1st 12/31/22	Yes	business owner or property owner within the RFDURA - <b>Council</b>
Quandary Robertson Appt'd 06/28/21	Q's Corner Barbershop LLC 724 High St <a href="mailto:qscornerbarbershop1@gmail.com">qscornerbarbershop1@gmail.com</a> (503) 364-5054	1st 12/31/23	yes	business owner or property owner within the RFDURA - <b>Council</b>
Chrissie Bertsch Appt'd 6/13/22	<a href="mailto:chrissie@salemconferencecenter.org">chrissie@salemconferencecenter.org</a>	1st 12/31/24	yes	business owner or property owner within the RFDURA - <b>Council</b>
VACANT		1st 12/31/22	yes	business owner or property owner within the RFDURA - <b>Council</b>
Jordan Truitt Appt'd 10/26/20	Jordan Truitt 3550 Liberty Road South, Suite 290 <a href="mailto:jordan@firstcommercialoregon.com">jordan@firstcommercialoregon.com</a> cell: 225-721-0722 wk: 503-364-7400	1st 12/31/22	Yes	business owner or property owner within the RFDURA - <b>Council</b>
Rory McManus Appt'd 6/13/22		1st 12/31/23	yes	business owner or property owner within the RFDURA - <b>Council</b>

Urban Development Staff:

Sheri Wahrgren 540-2495  
Anita Sandoval 540-2424

phone 588-6178, fax 589-2054

[swahrgren@cityofsalem.net](mailto:swahrgren@cityofsalem.net)  
[asandoval@cityofsalem.net](mailto:asandoval@cityofsalem.net)

Meetings are the 4<sup>th</sup> Thursday of each month at noon. A second meeting may be held on the second Thursday as determined by the Chair. All meetings are virtually until further notice.

# Downtown Parking District



Parking District Assessment Boundary

Public Parking

Bicycle Lockers

Electric Vehicle Parking

# Downtown Parking District

## DOWNTOWN PARKING FUND ADOPTED BUDGET FY 2022-23

**Department: Urban Development**  
**Cost Center: Downtown Parking**  
**Cost Center No: 64-30-10**

### **RESOURCES**

Beginning Fund Balance	228,020
<u>Operating Revenues</u>	
Parking tax collections	336,520
Parking rent	597,560
Interest	1,750
Other revenue/bad debt recovery	10,000
<i>Total Operating Revenues</i>	<u>945,830</u>
<b>TOTAL RESOURCES</b>	<u><u>1,173,850</u></u>

### **EXPENDITURES**

#### Regular Maintenance/Operation of Structures:

Insurance	53,280
Electricity	69,700
Routine maintenance - Chemeketa	130,220
Routine maintenance - Liberty	56,640
Routine maintenance - Marion	178,110
Striping, meters, signage (Transportation)	500
Landscape maintenance (Parks)	3,020
Miscellaneous downtown repairs	500
<i>Total Regular Maintenance and Operation</i>	<u>491,970</u>

#### Maintenance of District:

Refuse disposal	37,230
<i>Total Maintenance of Parking District</i>	<u>37,230</u>

#### Administration and Overhead

Administration and board support (Urban Development)	51,480
Indirect Cost Allocation Plan	213,610
<i>Total Administration and Overhead</i>	<u>265,090</u>

# Downtown Parking District

## Contracted Services

Downtown Clean Team

80,750

Security services

100,000

*Total Contracted Services*

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180,750

Total Operating Expenditures

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975,040

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CONTINGENCIES

163,810

Bad Debt Write Off

35,000

TOTAL EXPENDITURES

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1,173,850

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ENDING BALANCE

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# Downtown Parking District

## CITY OF SALEM TAX ASSESSMENT METHOD FOR DOWNTOWN PARKING DISTRICT

### BACKGROUND

The Downtown Parking District was established in 1976 to provide funding for economic promotion and public parking within the downtown core. The Downtown Advisory Board (DAB) provides comments and recommendations on District policies, as well as, recommendations on a budget for the operation of the District to the City Council.

Each of the three downtown parkades (Marion, Chemeketa, and Liberty Parkades) were constructed to spur development in the Downtown core.

- Chemeketa Parkade  
Completed - December 1980  
Total number of parking spaces 617
- Liberty Square Parkade  
Completed - November 1980  
Total number of parking spaces 369
- Marion Parkade  
Completed November 1987  
Total number of parking spaces 1,059

### Parking Overview

Total On-Street Parking Spaces: 1,106

Total Off-Street City Owned Parking Spaces: 2,311

### Off-Street Parking Space Inventory Detail

	Liberty	Marion	Chemeketa	Riverfront	Municipal Lot*
Free	95	507	266	149	0
Permit**	274	552	351	88	2
Meter	0	0	0	0	27
<b>TOTAL</b>	<b>369</b>	<b>1059</b>	<b>617</b>	<b>237</b>	<b>29</b>

\*Municipal lot located at State and High Streets

\*\*Includes all types of reserved spaces

### ASSESSMENT FORMULA

Tax assessment dollars are used to support both on-street parking spaces downtown and off-street parking at Chemeketa, Liberty and Marion parking structures. Each business within the District is assessed a proportional share of the operation and maintenance of the customer parking spaces within the District.

An assessment is based on the type of business, gross floor area, and associated customer parking demand. Business categories and associated demand factor for each type of business is listed on page 12 in the *Parking Demand Table*.

Each business pays a fair share of the Parking District operating budget based on the number of customer parking spaces needed by the business according to the assessment formula.

The “demand factor” is the number of customer parking spaces required by a particular type of business for every 1,000 square feet of gross floor area. Gross floor area includes: walls, corridors, stairways, restrooms, closets, storage rooms, etc.

# Downtown Parking District

To determine the number of customer parking spaces that a business will be taxed, multiply the parking demand factor by the business' gross floor area divided by 1,000. To calculate the assessment, multiply the Parking Demand Tax Rate by the number of customer spaces.

- **Buildings with more than One Tenant:**

Buildings with more than one tenant, such as the Equitable Tower and Reed Opera House, have common areas such as stairways, hallways, restrooms, etc. Common areas are included in calculating assessments for these businesses the same as the sole occupant of a building. The assessment method includes a pro-rated share of the building's common area for each business within such a building. Property owner/manager will provide the tenant with common area square footage.

*(Total assessable floor area equals occupied floor area plus a portion of the building's common areas)*

- **Credit for Exclusive Free Customer Parking:**

Businesses receive credit for any free off-street parking provided exclusively for their customers if they meet the following criteria:

1. The spaces must be clearly identified, and
2. A sign must be in place to show
  - \* The name of the Business
  - \* Parking is provided for the exclusive use of customers during operating business hours
  - \* Business hours of operation

*(A credit of one space is allowed against the parking demand. Complete Form E on page 17 and attach to the Downtown Parking District Tax Statement to request this credit)*

The City will verify that the available customer parking requirements are satisfied.

- **Tax Rate Per Parking Spaces:**

The final cost per space is determined each year through Council's adoption of the budget. According to Chapter 7.110 (c), the rate of tax is the tax per parking space. The rate of tax is computed by dividing the total tax required to operate and administer the Downtown Parking District for each fiscal year by the total customer parking demand by the taxpayers in the Downtown Parking District. The decision of the Council is final after taking into consideration the total customer demand by the taxpayers in the Downtown Parking District less the number of free off-street customer parking spaces provided by the taxpayer within 200 feet of the District.

- **Assessing For Skybridges:**

For businesses with a direct skybridge connection to the City parking structures, the assessment formula includes an additional tax. Kohl's, Liberty Plaza, and the businesses located in the Capitol Center have skybridge connections. (Use Form B on page 14)

- **Excess Storage Adjustments:**

If more than 40 percent of the occupied gross floor area is devoted to storage of materials and supplies, an adjustment is provided in retail or service categories. (Use Form B on page 14)

- **Partial Hours of Operation**

For businesses that are open to the public less than 20 hours a week between 9 am and 7 pm, they will receive a credit of 50 percent of the Basic Tax, but are still subject to the minimum tax due (see Minimum Tax section on page 8).

# Downtown Parking District

- **Minimum Tax:**

In June 1979, a minimum Parking District Tax was initiated and is reflected in Salem Revised Code 7.135. The minimum tax is set forth in the budget resolution each fiscal year. The minimum tax applies to all non-exempt businesses notwithstanding the partial year of operation credit.

The minimum tax is calculated by SRC 7.110 – Budget and Tax Rate – Increased annual assessments to finance the operation of the Downtown Parking District are capped at the lesser of the percentage increase in the Bureau of Labor Statistics general consumer price index for Portland, Oregon, metropolitan area for the preceding calendar year or 2%.

- **Exempt Individuals and Organizations:**

Exempt individuals or organizations are those that occupy space within the boundaries of the Downtown Parking District who do not generate Federal or State taxable revenue attributable to the occupancy of the space within the District or who do not claim costs related to the space as deductions from taxable revenue.

- **Partial Year of Operation:**

This adjustment allows a credit to businesses that operate for only part of the fiscal year. (For new business, use Form C on page 15, and for discontinued/moved business, use Form D on page 16).

- **Payment Options:**

Parking District Tax payments are due in full, unless a business selects an optional payment plan. The payment option must be indicated on the Downtown Parking District Tax Statement (Form A on page 13). The signed Form A and the first payment option must be received on the tax due date, otherwise penalty and interest accrue on the full balance of tax due pursuant to SRC 7.170.

Subsequent optional payments must be received on their respective due date shown on page 12 or they will be subject to interest and penalty. If subsequent payments are not made when due, the Financial Services Administrator may recommend to the Council that the full amount of the tax be immediately due and payable. It is the responsibility of the tax payer to pay the tax on the due date for the option they have chosen.

## APPEALS

An appeal process is available if a business believes that their Tax Statement has been incorrectly calculated. To file an appeal or Tax Re-determination, the taxpayer must:

- Pay the tax indicated on the Tax Statement by the due date for the appeal to be considered.
- File a petition for re-determination and refund with the Financial Services Administrator within 30 days of the due date of the tax according to the requirements set forth in SRC 7.20 Re-determinations. The Financial Services Administrator will reconsider the tax assessment and if requested, will grant an oral hearing within ten days notice. The Financial Services Administrator may increase or decrease the amount of the tax due as a result of the hearing. If an increase is determined it will be payable immediately after the hearing.

The Appeal or Tax Re-determination process does not preempt the assessment of fines and/or penalties on late tax payments, and payment must be received by the due date as a requirement of the Appeal or Re-determination.

## GRIEVANCE

Grievances or disagreements that business owners may have regarding operations, policies, and all other issues related to the Downtown Parking Tax can be filed with the City Manager or the City Manager's designee pursuant to SRC 7.060 GRIEVANCES. Any Grievance filed does not preempt the assessment of fines and/or penalties on late tax payments, and tax payers are advised to make their assessment tax payment on or before the due date regardless of any Grievance filed.

# Downtown Parking District

## **DUE DATE FOR TAX**

Annual tax payments, signed tax statements, and required documentation are due 30 days after issuance each year. New businesses who receive a tax statement during the year must pay the tax or tax option due within 20 days of receipt of the tax statement.

## **PENALTIES AND INTEREST**

A penalty of ten percent (10%) is imposed on all delinquent accounts. In addition interest of one percent (1%) per month is charged from the date of delinquency until paid. Late payments are subject to interest and penalty regardless if an appeal or grievance has been filed.

## **REFUNDS**

If a business closes operation during the year or moves out of the Downtown Parking District, the tax liability period ends at close of operation. The taxpayer should contact the Finance Division to request calculation of a refund (or use Form D for “discontinued business”). Any over payment on an account is refunded, unless otherwise specified.

## **BILLING AND PAYMENTS**

For additional information or inquiries regarding Parking Tax billing and payments, contact the City of Salem at 503-588-6210 or [SalemAR@cityofsalem.net](mailto:SalemAR@cityofsalem.net).

## **ADDITIONAL PARKING INFORMATION**

For additional information or inquiries regarding all other Parking and Permit topics, visit the City of Salem parking website at [www.cityofsalem.net/parking](http://www.cityofsalem.net/parking).

# **Downtown Assessment Tax**

# Downtown Parking Assessment Tax

## INSTRUCTIONS FOR DOWNTOWN PARKING DISTRICT TAX ASSESSMENT STATEMENT (FORM A)

The Downtown Parking District Tax Assessment Statement (Form A) is prepared by the Finance Division each fiscal year and mailed to business owners.

Use the instructions below to verify the calculations on Tax Assessment (Form A) or to complete the form on behalf of a new business. Please verify the statistics and calculations on the statement. If corrections are needed, make a note of the correction on the Statement. Select a payment option, sign the Tax Assessment Statement, and return with the tax payment to the City of Salem ASD – Finance Division by the due date. Annual statements are mailed in July and payment is due July 30. A partial year tax statement for a new business is due within 30 days of receipt of the Statement. Any corrections noted on the Statement will be considered a request for an appeal or re-determination and subject to the requirements shown on page 8.

- Line 1        APPLIES TO HOTELS/MOTELS ONLY:    Number of units.
- Line 2        GROSS FLOOR AREA:
- a. Total gross square footage of your business
  - b. Square footage or percentage of common area allocated to your lease
  - c. Total gross square footage and common area square footage
  - d. NET gross floor area equals gross footage divided by 1,000
- Line 3        DEMAND FACTOR: Be sure the correct demand factor has been applied to your business. Refer to the PARKING DEMAND TABLE for your category.
- Line 4        SPACES REQUIRED: Multiply Line 3 by Line 2d.
- Line 5        SIGNED OR MARKED SPACES PROVIDED BY YOUR BUSINESS FOR CUSTOMER PARKING ONLY.
- Line 6        NET SPACES REQUIRED: Subtract Line 5 from Line 4.
- Line 7        TAX RATE: Rate is determined by the Salem City Council annually.
- Line 8        BASIC TAX: Multiply Line 6 by Line 7
- Line 9        ADJUSTMENTS: If applicable, add or subtract Line 9 from Line 8.
- Line 10       ADJUSTED TAX: Add or subtract Line 9 from Line 8.
- Line 11       MINIMUM TAX: Rate is determined by the Salem City Council annually.
- Line 12       ANNUAL TAX DUE: Line 10 or Line 11, whichever is greater.
- Line 13       PARTIAL YEAR OPERATION CREDIT: (see attached form).
- Line 14       TOTAL TAX DUE: Subtract Line 13 from Line 12.

# Downtown Parking Assessment Tax

## CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT

### PARKING DEMAND TABLE

Use your Parking Demand Table with instructions for Line 3. Select the category into which your business fits. The parking demand rate for that category is given in the column on the right.

<u>Category:</u>	<u>Rate</u>
Manufacturing/Wholesale/Auto Sales .....	0.1
General Office/Business Schools .....	0.4
Attorneys, Accountants, Stockbrokers, Councilors, Psychologists .....	0.8
Service	
<i>(Service/repair business, florist, office supplies, printers, trust companies, theaters, travel agencies, beauty schools, barbers, finance companies)</i> .....	1.4
Retail - Furniture .....	1.6
Restaurants/Tavern .....	1.8
Bank/Savings and Loan .....	2.0
Medical/Dental/Optical .....	2.4
Retail - General	
<i>(Including, but not limited to: wearing apparel, accessories, gifts, shoes, books, records, stationery, hobby, hardware, sporting goods, drugs, stereo, cameras, music, musical instruments, jewelry, appliances, variety, antiques, plants, fabrics, paint, food sales, department stores)</i> .....	2.6
Gyms (established 7/95) .....	3.6
Hotel/Motel (per unit) .....	1.0

### PAYMENT OPTIONS

Businesses may pay the tax in full or select an installment payment option. Either full payment of the first installment of the payment option you choose must be returned by July 30 or within 30 days of receipt of the statement for new businesses to avoid late fees/penalties allowed under Salem Revised Code (SRC 7.170).

Total Amount of Assessment	Payment Method(s)	Payment Due (on or before)
\$451.00 or more in equal payments	Lump Sum Semi-Annual Quarterly Monthly	July 30 July 30/Jan 30 July 30/Oct 30/Jan 30/Apr 30 30 <sup>th</sup> of each Month

#### NOTE:

If a payment method other than lump sum is chosen, you still have the option of 1) making payments in advance; 2) paying the balance due at any time.

# Downtown Parking Assessment Tax

## CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX STATEMENT FORM A

NAME OF BUSINESS: \_\_\_\_\_ PHONE # \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_ ACCOUNT #: \_\_\_\_\_

BLOCK #: \_\_\_\_\_

BUSINESS CATEGORY: \_\_\_\_\_ DATE: \_\_\_\_\_

1.	HOTEL/MOTEL BUSINESS ONLY		
	a. Number of Units	_____	_____
2.	GROSS FLOOR AREA (All other Businesses):		
	a. Floor Area of Business	_____ sq.ft.	
	b. Floor Area of Common Area (multi-unit buildings)	_____ sq.ft.	
	c. Total Gross Floor Area (2a + 2b)	_____ sq.ft.	
	d. Total Gross Floor Area ÷ 1,000	_____ sq.ft.	_____
3.	PARKING DEMAND FACTOR	_____	_____
4.	NUMBER OF PARKING SPACES REQUIRED	_____	_____
5.	LESS: Number of Off-Street Customer Parking Spaces Provided	_____	_____
6.	NET NUMBER OF PARKING SPACES REQUIRED	_____	_____
7.	TAX RATE PER PARKING SPACE		<b>\$ 162.47</b>
8.	BASIC TAX		\$ _____
9.	ADJUSTMENTS:		
	a. Skybridge Access Adjustment (+)	-	
	b. Excess Storage Adjustment (-)	_____	
	c. Partial Hours of Operation (-)	_____	
10.	ADJUSTED TAX	\$ _____	
11.	MINIMUM TAX		<b>\$ 451.00</b>
12.	ANNUAL TAX DUE (greater of Line 10 or 11)		\$ _____
13.	CREDIT FOR PARTIAL YEAR OF OPERATION	_____	( )
14.	TOTAL TAX DUE for the fiscal period July 1 through June 30.		\$ _____

I declare, under penalty of making a false statement that to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_

Enclosed is my remittance to cover the following payment option. I understand that my future billings will be mailed on or before the 1st working day of the month that the installment is due.

FULL PAYMENT \_\_\_\_\_ 1/2 PAYMENT \_\_\_\_\_ 1/4 PAYMENT \_\_\_\_\_ 1/12 PAYMENT \_\_\_\_\_

# Downtown Parking Assessment Tax

## CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ADJUSTMENT FORM B

### PLEASE REFER TO INSTRUCTIONS ON STATEMENT FORM A BEFORE COMPLETING THIS FORM.

If your business is affected by adjustments described below, complete applicable section(s) and include one copy of this Tax Adjustment Form when submitting Statement Form A to the Financial Services Administrator.

**BUSINESS NAME** \_\_\_\_\_

#### A. ADJUSTMENT FOR SKYBRIDGE:

If your business is connected by a skybridge to one of the parking structures, tax is adjusted as follows:

1. Basic tax (Line 8, Statement Form A) \_\_\_\_\_
2. Percentage of total tax levied attributed to parking structure operation. Enter the percentage for the parking structure to which your business is connected via skybridge. Choose the percentage from the three below.  
The following percentages have been adopted by City Council for FY 22-23  
Chemeketa Parking Structure.....39.59%  
Marion Parking Structure.....54.15%  
Liberty Square Parking Structure.....17.22%.. \_\_\_\_\_
3. Portion of basic assessment apportioned for operation of parking structure  
(Line 1 x Line 2) \_\_\_\_\_
4. Access factor for skybridge ..... 0.5 \_\_\_\_\_
5. Skybridge access adjustment (Line 3 x Line 4). Enter this amount also  
on Line 9.a, Statement Form A. THIS IS AN ADDITION to your basic tax .....\$ \_\_\_\_\_

#### B. ADJUSTMENT FOR EXCESS STORAGE:

If your business's category is retail or service AND more than 40% of the occupied gross floor area is used to store materials and supplies related to such retail or service, a tax credit is computed as follows:

1. Amount of gross floor area devoted to storage \_\_\_\_\_
2. LESS: 40% of the TOTAL gross floor area (Multiply the total gross floor area by 40%)  
Enter the result on Line \_\_\_\_\_ of this form and on Line 2.a on Form A
3. Excess storage area (Subtract Line 2 from Line 1) \_\_\_\_\_
4. NET excess storage area (Divide Line 3 by 1,000) \_\_\_\_\_
5. Retail or service demand factor (Same as Line 3, Form A) \_\_\_\_\_
6. Parking spaces required on excess storage area before adjustment  
(Multiply Line 4 x Line 5) \_\_\_\_\_
7. Parking spaces required per excess storage factor (Multiply Line 4 x 0.1)..... \_\_\_\_\_
8. Adjusted amount of parking spaces required (Subtract Line 7 from Line 6) ..... \_\_\_\_\_
9. Tax rate per space (Same as Line 7, Form A) ..... \_\_\_\_\_
10. Credit allowable for excess storage (Line 8 x Line 9). Enter here and on  
Line 9.b, Form A. THIS IS A DEDUCTION from your basic tax.....\$ \_\_\_\_\_

# Downtown Parking Assessment Tax

## CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT ADJUSTMENT FOR PARTIAL YEAR OF OPERATION NEW BUSINESS FORM C

**BUSINESS NAME** \_\_\_\_\_

1. Enter the date your business was established in Salem's Downtown Parking District \_\_\_\_\_
2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.
  - a. Count the days starting from July 1, 2022 to one day PRIOR to the date  
entered on Line 1 above. This is the number of tax-exempt days. \_\_\_\_\_
  - b. Divide the number of tax-exempt days on Line 2a by 365: Line 2a ÷ 365 = \_\_\_\_\_
  - c. Multiply line 2b by 100 (this is the partial year adjustment percentage) = \_\_\_\_\_ %
3. Enter the Annual Tax Due from Line 12, Form A (this is the full-year tax due) \_\_\_\_\_
4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-year tax). This is a DEDUCTION from your basic/full-year tax, and should be entered on Line 13 of the Downtown Parking District Tax Statement Form A. \$ \_\_\_\_\_

### PLEASE COMPLETE THE FOLLOWING

CONTACT  
NAME: \_\_\_\_\_

MAILING  
ADDRESS: \_\_\_\_\_  
*If different than business address on Statement Form A*

PHONE  
NUMBER: \_\_\_\_\_

EMAIL  
(optional): \_\_\_\_\_

I declare, under penalty of making a false statement, to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED: \_\_\_\_\_ TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

*NOTE: Effective July 1, 1979 tax credits for partial year of operation are to be pro-rated on a daily basis.*

This form must be signed. Please return one copy to:  
Financial Services Administrator, City of Salem, 555 Liberty Street SE, Room 230, Salem, Oregon 97301

# Downtown Parking Assessment Tax

## CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT ADJUSTMENT FOR PARTIAL YEAR OF OPERATION MOVED/DISCONTINUED – FORM D

### BUSINESS NAME \_\_\_\_\_

1. Enter the date your business moved out of the Salem Downtown Parking District \_\_\_\_\_
2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.
  - a. Count the days starting from the day AFTER the date entered on Line 1 to June 30, 2023.  
This is the number of tax-exempt days. (2a) \_\_\_\_\_
  - b. Divide the number of tax-exempt days on Line 2a by 365: (Line 2a ÷ 365) = (2b) \_\_\_\_\_
  - c. Multiply line 2b by 100 (this is the partial year adjustment percentage) = (2c) \_\_\_\_\_ %
3. Enter the Annual Tax Due from Line 12, Form A (this is the full-year tax due) \_\_\_\_\_
4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-Year Tax). \_\_\_\_\_
5. Enter any unpaid balance (tax due for the full year but not yet paid) \_\_\_\_\_
6. Subtract Line 5 from Line 4 per instruction below:
  - a. If Line 5 is \$0.00, then the amount on Line 4 is a DEDUCTION (6a) \_\_\_\_\_  
And a credit for that amount is due to your business.
  - b. If Line 5 is LESS than amount on Line 4, subtract Line 5 from (6b) \_\_\_\_\_  
Line 4. This is a DEDUCTION and a credit is due to your business.
  - c. If Line 5 is MORE than amount on Line 4, subtract Line 5 from Line 4. (6c) \_\_\_\_\_  
This is the prorated amount DUE to the City of Salem and must be enclosed with this form.

*Note: A refund cannot be made if the business has outstanding taxes for the year covered by the adjustment. Please allow four weeks for processing refund check. The refund check will be sent to the mailing address provided below.*

### PLEASE COMPLETE THE FOLLOWING

Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email (Optional): \_\_\_\_\_

I declare, under penalty of making a false statement, to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED: \_\_\_\_\_ TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

**NOTE: Effective July 1, 1979, tax credits for partial year of operation are to be pro-rated on a daily basis.**

This form must be signed. Please return one copy to:

Financial Services Administrator, City of Salem, 555 Liberty Street SE, Room 230, Salem, Oregon 97301

# Downtown Parking Assessment Tax

## CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ADJUSTMENT FORM E

**BUSINESS NAME** \_\_\_\_\_

### Off-Street Customer Parking Spaces Credit:

To determine if you are eligible for parking space credits that would reduce your Parking District tax, please complete the following questions:

- 1) Number of designated off street parking spaces provided free for your customer's exclusive use. \_\_\_\_\_
- 2) Please provide a description of the location of these spaces (i.e., lot located adjacent to the north side of the business)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 3) Of the spaces identified in Line 1, how many spaces are not clearly identified for free customer use with your establishment's name? \_\_\_\_\_

Clear identification may consist of signage and/or stenciling of each individual stall or signage at the entrance to the designated off-street parking area. Off street parking spaces with conflicting signage (i.e., signage at lot entrance stating free customer parking, with individual spaces labeled permit parking only) would fall under 'not clearly identified'. If the **lot** is designated as "free customer parking", then it should not include employee or permit parking.

- 4) Of the spaces identified in Line 1, not included in Line 3, how many spaces are shared with another business and are not available for business exclusive use during any of your operating hours? \_\_\_\_\_

Please note for an off-street parking space to qualify for a credit against your Downtown Parking District tax, the parking space must be available exclusively for your customers during your business hours of operation.

- 5) To calculate the total number of off-street customer parking spaces provided, take the amount in Line 1, and subtract the amounts identified in Lines 3 and 4. \_\_\_\_\_

Enter amount from Line 5 on your Downtown Parking District Tax Statement Form A Line 5 and attach.

Prepared by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

# **PARKING DISTRICT**

## **FY 2022-2023**

### **Taxing Overview**

# FY 2022 - 2023

## Taxing Overview

### Parking District FY 2022-2023 Taxing Overview

- Total Number of Downtown Business/Services: 407

*Number of Businesses/Services Exempt from Parking Tax: 57*

*Number of Businesses/Services Invoiced the Minimum Parking Tax: 226*

### Categorical Business/Services within the Downtown Parking District

<u>Category</u>	<u>Quantity</u>	<u>Total Amount Taxed</u>
Accountant	4	\$2,396.72
Architect	2	\$1,052.14
Art Gallery	1	\$2,307.07
Attorney	33	\$14,211.80
Auto Service	1	\$451
Bank/Financial Service	12	\$34,277.57
Church	4	\$0
Counselor	16	\$6,765
Engineer	1	\$451
Financial Advisor	2	\$902
Furniture	3	\$15,483.39
Government	18	\$0
Hotel	1	\$451
Medical	5	\$2,255
Office	45	\$13,407.86
Restaurant	62	\$39,273.10
Retail	84	\$140,047.06
School	3	\$451
Service	103	\$61,724.15
Stockbroker	2	\$902
Theatre	5	\$1,600.33

*\*All information based on July 1, 2022, financial invoice process*



