

CITY OF ASTORIA

**AN ORDINANCE IMPOSING A VACANT RESIDENTIAL UNIT EXCISE TAX AND
ESTABLISHING A COMMUNITY HOUSING FUND**

WHEREAS, the People of the City of Astoria find that prolonged Residential Unit vacancy is a matter of local concern that significantly reduces housing availability, neighborhood vitality, municipal service efficiency, economic opportunity, and community resilience; and

WHEREAS, the People further find that Residential Units maintained in an unoccupied condition for extended periods reduce the effective supply of housing, increase competition for available housing, and impose community-wide costs and burdens on renters, homebuyers, employers, and the City; and

WHEREAS, the People find that prolonged Residential Unit vacancy does not arise from ownership itself, but from the ongoing maintenance of a Residential Unit in a non-occupied condition rather than placing it into lawful residential use, and that maintaining a Residential Unit in such a condition constitutes conduct distinct from the mere ownership, value, or lawful possession of real property; and

WHEREAS, the People find that taxing such conduct through an excise tax is a reasonable and lawful means of encouraging the productive use of existing housing stock while raising revenue to mitigate the community-wide impacts of prolonged vacancy; and

WHEREAS, the People further find that Residential Units that are occupied, used as a Principal Residence, or actively offered for occupancy do not impose the same community harms as units maintained in a prolonged unoccupied condition, and therefore may be treated differently for tax purposes on a rational and nondiscriminatory basis; and

WHEREAS, the People find that certain periods of Residential Unit non-occupancy, including but not limited to medical care, military service, disaster recovery, probate administration, and active rehabilitation, do not reflect voluntary maintenance of vacancy and therefore warrant exclusion or exemption from the tax; and

WHEREAS, the People further find that properties containing Accessory Dwelling Units may contribute to the City's housing supply even where the primary dwelling unit is not occupied, and that long-term occupancy of a lawful Accessory Dwelling Unit on the same tax lot mitigates the community harms associated with prolonged Residential Unit vacancy; and

WHEREAS, the People find that Accessory Dwelling Units are subordinate to and not independent of the primary dwelling unit on a tax lot, and that treating lawful occupancy of such lawful Accessory Dwelling Units as a Qualifying Use is rationally related to the purpose of

encouraging the productive use of residential property and increasing available housing supply;
and

WHEREAS, the People find that certain Residential Units lawfully operated as short-term rentals pursuant to a valid Home Stay Lodging License or Vacation Rental License issued under City code are already subject to municipal regulation, oversight, and licensing requirements that govern their use, occupancy, and operational standards; and

WHEREAS, the People further find that the lawful operation of a Residential Unit as a short-term rental under such licensing frameworks constitutes an active and regulated residential use distinct from prolonged unregulated vacancy, and therefore may be treated as a Qualifying Use for purposes of this Chapter on a rational and nondiscriminatory basis; and

WHEREAS, the People find that the impacts of prolonged residential vacancy are closely connected to the need for affordable, stable, and workforce housing within the City, and that dedicating revenues from the Vacant Residential Unit Excise Tax to housing-related purposes is reasonably related to the conduct being taxed; and

WHEREAS, the People find that revenues of the Vacant Residential Unit Excise Tax shall be deposited into a special revenue fund known as the Community Housing Fund, with permitted uses that address the need for stable, affordable and workforce housing within the City, together with the reasonable costs of administration and enforcement of the Tax, and that such uses are reasonably related to mitigating the impacts of prolonged residential vacancy;

WHEREAS, the People find that the Community Housing Fund is intended to support preserving or creating housing within the City that serves low- and moderate-income households, with particular attention to households earning less than sixty percent (60%) of the Area Median Income (AMI), consistent with the range of permitted uses established in this Chapter; and

WHEREAS, the People find that addressing housing needs requires a diversity of strategies and programs and, to that end, a range of permitted uses of the Fund are necessary for the City to creatively and efficiently address housing needs as they shift over time; and

WHEREAS, the People declare that this Ordinance is intended to impose a lawful excise tax within the City's home-rule authority, and not a tax on the ownership, value, or existence of real property;

NOW, THEREFORE, the People of the City of Astoria do ordain as follows:

Section 1

Astoria Municipal Code Sections 10.010 through 10.080 are added to read as follows:

Section 10.010 – Definitions

For purposes of this Chapter:

- A. **Accessory Dwelling Unit (ADU)** means a dwelling unit that is subordinate to and located on the same tax lot as a primary dwelling unit and is lawfully established as an accessory use.
- B. **Actively Offered for Occupancy** means that, on a given day, a Residential Unit or Accessory Dwelling Unit, as applicable, is publicly listed and available for lawful residential rental or lodging to the general public through a publicly accessible advertising platform or other commercially recognized listing method, is legally eligible for occupancy, and is not subject to restrictions, conditions, or pricing that materially limit its availability to the general public.
- C. **Affordable or Workforce Housing** means housing units affordable to households earning no more than 120% of area median income, adjusted for household size, as calculated annually by the U.S. Department of Housing and Urban Development.
- D. **City** means the City of Astoria.
- E. **City Council** means the City Council of the City of Astoria.
- F. **Community Housing Fund or Fund** means the special revenue fund established by this Chapter.
- G. **Day of Qualifying Use** means any calendar day on which a Residential Unit is placed into or maintained in a Qualifying Use for any portion of that day.
- H. **Long-Term Residential Rental Occupancy** means lawful occupancy of a dwelling unit for residential purposes by a tenant for a period of thirty (30) or more consecutive days.

Long-Term Residential Rental Occupancy may be established by written rental agreement, utility records, or other objective evidence demonstrating lawful residential use.
- I. **Owner** means any person or entity holding legal title of record to a Residential Unit as reflected in county records, and includes contract purchasers in possession as well as trustees acting on behalf of a trust holding legal title.

J. **Principal Residence** means a dwelling maintained as the permanent residence of the Owner or lawful tenant for not less than six months of the calendar year.

K. **Qualifying Use** means any of the following lawful uses or activities with respect to a Residential Unit:

1. Occupancy of the Residential Unit as a Principal Residence by an Owner or a lawful tenant;
2. The Residential Unit is Actively Offered for Occupancy for Long-Term Residential Rental Occupancy;
3. Lawful operation of the Residential Unit as a Short-Term Rental that is Actively Offered for Occupancy;
4. Lawful Long-Term Residential Rental Occupancy of a permitted Accessory Dwelling Unit located on the same tax lot as the Residential Unit, or the Accessory Dwelling Unit is Actively Offered for Occupancy for Long-Term Residential Rental Occupancy.

For purposes of this Chapter, lawful Long-Term Residential Rental Occupancy of a permitted Accessory Dwelling Unit, or an Accessory Dwelling Unit that is Actively Offered for Occupancy for Long-Term Residential Rental Occupancy, shall constitute a Day of Qualifying Use only for the Residential Unit on the same tax lot to which the Accessory Dwelling Unit is accessory.

L. **Residential Unit** means a primary dwelling unit legally permitted or designed for residential occupancy on a tax lot.

Each primary dwelling unit legally permitted on a tax lot shall constitute a separate Residential Unit for purposes of this Chapter.

The term does not include any Accessory Dwelling Unit, whether occupied or unoccupied. Accessory Dwelling Units are not independently subject to the Vacant Residential Unit Excise Tax.

M. **Short-Term Rental** means a Residential Unit that is authorized to be operated pursuant to a Home Stay Lodging License or Vacation Rental License issued by the City of Astoria.

N. **Taxable Vacancy Conduct** means that, during a calendar year, the number of Days of Qualifying Use is fewer than one hundred eighty-three (183).

- O. **Vacant Residential Unit Excise Tax** or **Tax** means the excise tax established by this Chapter imposed upon Taxable Vacancy Conduct. The Tax is imposed on conduct and not on the ownership, value, acquisition, holding, or transfer of real property.

Section 10.020 – Imposition of Vacant Residential Unit Excise Tax

- A. For each Residential Unit and for each calendar year, a Vacant Residential Unit Excise Tax is hereby imposed on Taxable Vacancy Conduct.
- B. The Tax arises when Taxable Vacancy Conduct occurs.
- C. The Tax is an excise tax imposed on Taxable Vacancy Conduct and is not a tax on the ownership, value, existence, acquisition, holding, or transfer of real property.
- D. Tax Rates:
 - 1. For the first calendar year in which Taxable Vacancy Conduct occurs with respect to a particular Residential Unit: \$3,000.
 - 2. For the second and each subsequent consecutive calendar year without interruption in which Taxable Vacancy Conduct occurs with respect to a particular Residential Unit: \$6,000.
 - 3. For purposes of subsection (2), a calendar year shall be considered “without interruption” only if the Taxable Vacancy Conduct occurred with regard to the particular Residential Unit in the immediately preceding calendar year. A calendar year in which the Residential Unit does not engage in Taxable Vacancy Conduct shall reset the rate schedule, and any subsequent calendar year of Taxable Vacancy Conduct shall be treated as a first calendar year under subsection (1).
- E. The Tax shall take effect January 1, 2027.
- F. The Tax shall be payable by the Owner or Owners who allowed or engaged in Taxable Vacancy Conduct with respect to the Residential Unit. Where there are multiple Owners, liability shall be joint and several, and not more than one Tax shall be imposed per Residential Unit per tax year.
- G. Liability for the Vacant Residential Unit Excise Tax arises only upon a determination, made pursuant to this Chapter, that an Owner allowed or engaged in Taxable Vacancy Conduct. Mere ownership, acquisition, or holding of a Residential Unit, without such conduct, does not give rise to tax liability.

Section 10.025 – Vacancy Exclusion Periods

A. For purposes of determining whether an Owner allowed or engaged in Taxable Vacancy Conduct during a calendar year, any day occurring within a Vacancy Exclusion Period shall be treated as a Day of Qualifying Use.

B. For purposes of this Chapter, “Vacancy Exclusion Period” means any of the following:

1. **Care Period**

The period during which a Residential Unit is unoccupied due to either of the following circumstances:

- a. The Owner, occupant, or tenant of the Residential Unit, who uses the Residential Unit as their Principal Residence, is temporarily residing in a hospital, long-term or supportive care facility, medical care or treatment facility, or other similar facility; or
- b. The Owner, occupant, or tenant of the Residential Unit, who uses the Residential Unit as their Principal Residence, is temporarily absent from the Residential Unit in order to provide necessary care to a family member who is residing in a hospital, long-term or supportive care facility, medical care or treatment facility, or other similar facility.

2. **Civilian Service Period**

The period during which a Residential Unit is unoccupied because an Owner, occupant, or tenant of the Residential Unit who uses the Residential Unit as their Principal Residence is serving as a firefighter or other emergency service worker.

3. **Military Service Period**

The period during which a Residential Unit is unoccupied because an Owner, occupant, or tenant of the Residential Unit who uses the Residential Unit as their Principal Residence is serving in the Armed Forces of the United States.

4. **Disaster Period**

The period of up to three (3) years following the date on which a Residential Unit was made uninhabitable, inaccessible, or unusable due to fire, landslide, natural disaster, or other catastrophic event, except where a negligent, reckless, or willful act or omission by the Owner or the Owner’s agent contributed to or caused the Residential Unit to become uninhabitable, inaccessible, or unusable.

5. **Emergency Period**

The declared period during which the City Council, by a majority vote of the City Council, finds that a declared emergency has undermined the ability of Owners to occupy Residential Units otherwise subject to this Chapter. Such a period shall last for no more than sixty (60) days from its enactment by the City Council, but

may be extended by sixty (60) day increments, on or before its expiration, by a majority vote of the City Council, for a total of no more than one (1) year, so long as the emergency continues and the required findings continue to be made.

6. Owner Death Period

The period, with respect to a co-Owner, decedent's estate, heirs, or beneficiaries, during which a Residential Unit is unoccupied due to the death of an Owner who was the sole occupant of the Residential Unit immediately prior to death, provided that such period shall not exceed the longer of two (2) years or the period during which the Residential Unit remains subject to the jurisdiction of a probate court.

7. Rehabilitation Period

The period during which a Residential Unit is unoccupied due to active renovation or construction for which a valid building permit has been issued, and during which such renovation or construction materially impairs the habitability of the Residential Unit, as determined by the City Manager or the City Manager's designee based on documentation submitted by the Owner. The Rehabilitation Period shall be limited to the duration of time that is reasonably necessary to complete the permitted work.

Section 10.030 – Exemptions

- A. Any organization that is exempt from income taxation under section 501(c)(3) of the Internal Revenue Code shall be exempt from the Tax.
- B. The federal government, the State of Oregon, the City of Astoria, and any county, municipal corporation, district, and other political subdivision of the State shall be exempt from the Tax, except where any constitutional or statutory immunity from taxation is waived or is not applicable.
- C. Financial Hardship Exemption
 - 1. The City recognizes that life events beyond an Owner's control may temporarily prevent the Owner from placing a Residential Unit into a Qualifying Use. An Owner who is a natural person may apply for a Financial Hardship Exemption for a calendar year.
 - 2. A Financial Hardship Exemption shall be granted for a calendar year if the Owner demonstrates that:
 - a. The Owner experienced a significant and involuntary hardship beyond the Owner's reasonable control;

- b. The hardship materially impaired the Owner's ability to place the Residential Unit into a Qualifying Use; and
 - c. The hardship existed for at least ninety (90) consecutive days during the calendar year.
 3. Hardship circumstances may include, but are not limited to:
 - a. Individual bankruptcy under federal law;
 - b. A medically documented illness, injury, or medical condition preventing normal work or business activities;
 - c. Involuntary job loss resulting in at least sixty (60) consecutive days of unemployment;
 - d. Other documented circumstances of comparable severity.
 4. If a Financial Hardship Exemption is granted for a calendar year, the Residential Unit shall not be deemed to have engaged in Taxable Vacancy Conduct for that calendar year.
 5. The Owner shall submit documentation reasonably sufficient to verify the hardship and its duration. The City Manager or designee shall issue a written determination.
 6. Denial of a Financial Hardship Exemption is subject to appeal pursuant to Section 10.055.
 7. A Financial Hardship Exemption may not be granted for more than two consecutive calendar years absent approval by the City Council.
 8. Knowingly submitting false or misleading information in support of a hardship claim is subject to penalty under Section 10.050.

Section 10.040 – Annual Tax Declaration

A. Annual Tax Declaration Required

Every Owner of a Residential Unit shall file an annual Tax Declaration for each Residential Unit owned during the preceding calendar year, reporting whether the Owner engaged in Taxable Vacancy Conduct with respect to that Residential Unit.

B. Form and Manner

The City Manager or the City Manager's designee shall prescribe the form, timing, and manner for submitting the annual Tax Declaration, which shall include, but not be limited to:

1. A means by which the Owner may declare whether they engaged in Taxable Vacancy Conduct, did not engage in Taxable Vacancy Conduct, or qualifies for an Exemption during the preceding calendar year, and which may require the submission of supporting documentation;
2. A declaration form that explains the Vacant Residential Unit Excise Tax and allows for payment online, by mail, or in person. Paper declaration forms shall be mailed to Owners no later than thirty (30) days before the filing deadline; and
3. A City-maintained website that explains the Vacant Residential Unit Excise Tax and the Tax Declaration requirements.

C. Filing Deadline

The Tax Declaration for a given calendar year shall be due no later than April 30 of the following calendar year. The Tax Declaration is an informational filing and does not require payment of any tax at the time of filing.

D. Failure to File; Notice of Noncompliance

1. An Owner who fails to timely file a required Tax Declaration for a calendar year shall be deemed noncompliant with the filing requirements of this Chapter.
2. Upon determining that a required Tax Declaration has not been timely filed, the City shall provide the Owner with written notice of noncompliance and a reasonable opportunity to comply by submitting the required Tax Declaration. The deadline to comply shall be not less than fifteen (15) days from the date the notice is mailed or delivered.

E. Estimated Assessment for Failure to File

1. If an Owner fails to submit a required Tax Declaration within the time specified in the notice of noncompliance, the City may issue a Notice of Estimated Assessment for the applicable tax year.
2. An Estimated Assessment may be based only on objective information reasonably available to the City, which may include, but is not limited to:
 - a. Prior Tax Declarations filed by the Owner;
 - b. Utility usage data;
 - c. Property ownership records;
 - d. City licensing or permitting records;
 - e. Publicly available rental listings or platform records; or

- f. Other evidence of occupancy, vacancy, or qualifying use.
 3. An Estimated Assessment shall not constitute and shall not be deemed to create any presumption that the Owner engaged in Taxable Vacancy Conduct.
 4. An Owner may contest an Estimated Assessment by submitting a completed Tax Declaration or other satisfactory evidence in a manner prescribed by the City Manager or the City Manager's designee.
 5. Upon a determination that the Owner did not engage in Taxable Vacancy Conduct during the applicable tax year, the Estimated Assessment, together with any associated delinquency penalties and interest, shall be withdrawn or adjusted accordingly; provided, however, that the Owner shall remain liable for any applicable penalties imposed solely for failure to timely file a required Tax Declaration.
 6. The City may establish by administrative rule a uniform default estimated assessment amount applicable to all non-filers, without individualized investigation, for purposes of minimizing administrative burden, provided that any such default amount shall not exceed the applicable Tax rate established in Section 10.020(D).
 7. An Estimated Assessment is subject to administrative appeal pursuant to Section 10.055, and the timely filing of an appeal shall stay final assessment and collection of the disputed Tax, penalties, and interest. The appeal period shall commence upon mailing or delivery of the Notice of Estimated Assessment.
 8. In any administrative appeal of an Estimated Assessment, the City shall bear the burden of establishing, by a preponderance of the evidence, that the Owner engaged in Taxable Vacancy Conduct for the tax year at issue. The Owner may present evidence demonstrating Qualifying Use or the applicability of an Exemption. No Estimated Assessment shall be upheld solely on the basis of failure to file a Tax Declaration.
- F. **Administrative Rules.** The City Manager may adopt administrative rules consistent with this Chapter to implement Tax Declaration, assessment, appeal, and enforcement procedures.
- G. **Failure to Receive Declaration Form.** Failure of an Owner to receive a mailed Tax Declaration form or informational notice shall not relieve the Owner of the obligation to comply with the requirements of this Chapter or to pay any Tax lawfully due; provided, however, that no Tax, penalty, or interest shall become final or collectible unless the City has provided notice and an opportunity for administrative appeal as required under Sections 10.045 and 10.055.

Section 10.045 – Tax Year, Due Date, and Delinquency

A. Tax Year

The tax year shall be the calendar year in which the Owner engaged in Taxable Vacancy Conduct.

B. Issuance of Notice of Tax Due

1. Upon determining that an Owner allowed or engaged in Taxable Vacancy Conduct for a tax year, the City shall issue a Notice of Tax Due to the Owner.
2. The Notice of Tax Due shall include, at a minimum:
 - a. The tax year to which the notice applies;
 - b. The amount of Tax due;
 - c. The due date for payment;
 - d. Information regarding penalties and interest for late payment; and
 - e. Notice of the Owner's right to administrative appeal under Section 10.055.
3. The Notice of Tax Due shall be deemed issued on the date it is mailed or otherwise delivered to the Owner.

C. Tax Due Date

The Vacant Residential Unit Excise Tax for a given tax year shall be due and payable no later than October 31 of the calendar year following the tax year, or thirty (30) days after issuance of the Notice of Tax Due, whichever is later.

D. Delinquency

Any Vacant Residential Unit Excise Tax that remains unpaid more than thirty (30) days after the tax due date established pursuant to this Section shall be delinquent.

Section 10.050 – Tax Penalties, Interest, and Enforcement

A. Late Filing Penalty

Any Owner who submits a Tax Declaration after the applicable filing deadline shall pay a late filing penalty of not less than thirty-five dollars (\$35).

B. Delinquency Penalty

Any Owner who fails to pay any Vacant Residential Unit Excise Tax within thirty (30) days following the tax due date established in Section 10.045 shall be subject to a delinquency penalty equal to ten percent (10%) of the unpaid Tax.

C. False Tax Declaration Penalty

If an Owner knowingly submits a materially false Tax Declaration for any tax year, a penalty equal to one hundred percent (100%) of the unpaid Tax for that tax year, exclusive of interest, shall be imposed in addition to any other penalties authorized by this Chapter.

D. Interest on Delinquent Taxes

Interest shall accrue on any delinquent Tax, as defined in Section 10.045(D), at the rate of one and one-half percent (1.5%) per month, or fraction thereof, from the date the Tax becomes delinquent until paid in full.

E. Notice and Opportunity to Contest

Prior to final assessment of any Tax, penalty, or interest under this Chapter, the City shall provide written notice of deficiency and an opportunity for administrative appeal pursuant to Section 10.055.

F. Civil Collection.

The Vacant Residential Unit Excise Tax is not collected on the property tax roll and constitutes a personal debt owed to the City. The City may bring a civil action in its own name to collect any unpaid Tax, penalties, interest, or costs authorized by this Chapter.

Section 10.055 – Administrative Appeals

A. Right to Appeal

An Owner who receives a Notice of Estimated Assessment, Notice of Tax Due, denial of an Exemption, or imposition of a penalty or interest under this Chapter may appeal that determination.

B. Time for Filing Appeal

A written Notice of Appeal must be filed with the City Auditor within thirty (30) days after the date the determination was mailed or delivered. Failure to timely file a Notice of Appeal shall render the determination final.

C. Hearing Officer

Appeals shall be heard by an Administrative Hearing Officer designated by the City Manager. The Hearing Officer shall be independent of the staff responsible for tax administration and shall not have participated in the underlying determination.

D. Hearing Procedure

The Hearing Officer shall provide the Owner and the City a reasonable opportunity to present relevant evidence and argument. The Hearing Officer may conduct the hearing in person, by telephone, by video conference, or based on written submissions.

E. Written Decision

The Hearing Officer shall issue a written decision affirming, modifying, or reversing the determination. The written decision shall constitute the City's final administrative determination under this Chapter.

F. Stay of Collection

The timely filing of an appeal shall stay final assessment and collection of the disputed Tax, penalties, and interest pending issuance of the written decision.

Section 10.060 – Establishment of Special Revenue Fund

- A. There is hereby established a special revenue fund of the City of Astoria to be known as the Community Housing Fund.
- B. All proceeds of the Vacant Residential Unit Excise Tax, including penalties and interest, shall be deposited into the Fund. Monies in the Fund shall be used solely for the purposes authorized by this Chapter and shall be maintained by the City in accordance with applicable municipal accounting and budgeting requirements.

Section 10.065 – Permitted Uses of Tax Revenues

A. Housing Uses

Monies in the Community Housing Fund may be used for the following housing-related purposes:

1. The construction of Affordable or Workforce Housing within the City of Astoria;
2. The purchase of property within the City of Astoria for the purposes of creating new Affordable or Workforce Housing opportunities;
3. The construction of civil infrastructure directly and exclusively related to the construction of Affordable or Workforce Housing within the City of Astoria;
4. The purchase of property containing existing housing within the City of Astoria for the purpose of continuing its operation as Affordable or Workforce Housing;
5. The renovation, maintenance, expansion, or operation of Affordable or Workforce Housing units, including rehabilitation loan programs within the City of Astoria;
6. The payment to property Owners to add income-based affordability, or local employment-based deed restrictions to property within the City of Astoria;
7. Housing assistance programs, including but not limited to rental subsidies, security deposit assistance programs, and home buyer assistance programs;

8. Tenant support services, including but not limited to, housing issues hotlines, landlord-tenant dispute resolution, legal aid to tenants, and fair housing programs.

B. Limitation on Certain Uses

Notwithstanding the foregoing, no more than thirty percent (30%) of total revenues deposited into the Community Housing Fund during any fiscal year may be expended, in the aggregate, for the purposes described in subsection (6) of the previous subsection.

C. Administrative Costs

Tax revenues may be used for the administration and enforcement of this Chapter and the Community Housing Fund, including staffing, audits, compliance, collection, and legal services, to the extent such expenditures are reasonably related to administering and enforcing this Chapter.

D. Reserves

Monies may be accumulated for future expenditure, including accumulation across fiscal years.

Section 10.070 – Housing Expenditure Standards

- A. The City Council shall, by resolution or ordinance, establish written standards and guidelines governing eligibility, prioritization, and use of funds for each housing program or expenditure authorized under Section 10.065(A).
- B. The standards adopted pursuant to this Section shall be reasonably related to the housing purposes of this Chapter and may be based on one or more of the following factors:
 1. Occupant or household income;
 2. Occupant or household wealth;
 3. Household housing cost burden;
 4. Household size or caregiving responsibilities;
 5. Type or severity of housing need;
 6. Occupant geographic employment or workforce connection to the City;
 7. Risk of displacement, eviction, or housing instability;
 8. Occupant disability or accessibility needs.
- C. Standards adopted under this Section shall be applied uniformly to similarly situated applicants or projects and shall be made publicly available.

Section 10.080 – Annual Reports

Beginning in 2027, the City Manager or the City Manager’s designee shall file annually with the City Council a public report on the administration of the Vacant Residential Unit Excise Tax and the Community Housing Fund, including information on tax revenues collected, fund expenditures, auditing activities, justification for any reserve funds in excess of \$100,000, and enforcement actions undertaken during the preceding year.

Section 2 – Severability

If any provision of this ordinance, or its application to any person or circumstance, is held invalid or unconstitutional, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable. The People of the City of Astoria declare that they would have adopted this Chapter and each provision thereof, irrespective of the invalidity of any other provision or application.

Section 3 – Savings Clause

Nothing in this Chapter shall be construed or applied so as to require the payment of any tax that would violate the Constitution or laws of the United States or the Constitution or laws of the State of Oregon.

Section 4 – Liberal Construction

This Chapter shall be liberally construed, consistent with applicable law, to effectuate its voter-approved purposes.