

1 **Resolution 2025-24**

2 A Resolution of the City of Lincoln City to Appoint a Transient Lodging  
3 Tax Hearing Officer  
4

5 **Whereas**, Lincoln City Municipal Code (LCMC) 3.04.010 define “Transient lodgings tax  
6 hearing officer” means a tax or finance professional (e.g., auditor) appointed by the city  
7 council, and “Tax administrator” means the finance director of the city of Lincoln City,  
8 Oregon; and  
9

10 **Whereas**, The Tax Administrator is authorized under the provisions of LCMC 3.04 to review  
11 tax submissions by a transient lodging taxpayer, make redeterminations, audit, and collect  
12 the tax owed; and  
13

14 **Whereas**, LCMC 3.04.220 set forth the process that a transient lodging taxpayer may appeal  
15 a decision of the city’s Tax Administrator. That process is an appeal to the Transient Lodging  
16 Tax Hearing Officer. If the taxpayer is dissatisfied with the decision of the Transient Lodging  
17 Tax Hearing Officer, then under LCMC 3.04.230, the taxpayer may appeal to City Council;  
18 and  
19

20 **Whereas**, the city does not currently have a Transient Lodging Tax Hearing Officer and  
21 therefore requires the City Council to make said appointment.  
22

23 Now, therefore, The City of Lincoln City Resolves as follows:  
24

25 **Section 1:** The City Council of the City of Lincoln City hereby appoints the City Manager to  
26 be the Transient Lodging Tax Hearing Officer.  
27

28 **Section 2:** Recitals. The recitals contained in the Whereas Clauses of this resolution as  
29 well as the competent substantial evidence in the whole record of this proceeding are  
30 incorporated into this section by reference as if fully set forth herein and are adopted in  
31 support of this action.  
32

33 **Section 3:** Resolution Effective Date is the date of its approval.  
34

35 Passed and Approved by the City Council of the City of Lincoln City this 13<sup>th</sup> day of October  
36 2025.  
37

38 *Susan Kay Wahlke*  
39

40 \_\_\_\_\_  
41 Susan Wahlke, Mayor  
42  
43

1 Attest:

2 *Jamie young*

3 \_\_\_\_\_  
4 Jamie Young, City Recorder

5

6

7

8 Approved as to form:

9 *David James Robinson*

10 \_\_\_\_\_  
11 David Robinson, City Attorney

12

13

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