

P ARKING

2024

Park Salem

DOWNTOWN ADVISORY BOARD

October 1, 2024

Name	Business Address	Term Expires	Eligibility for Reappointment	Position/ Affiliation - Representing
Joshua Kay Reappointed 1/13/20 (#1) Reappointed (#2) 1/9/23 Chair	joshua@firstcommercialoregon.com 503-931-3521 503-364-7400	Partial, 1st & 2nd 12/31/25	No	Real estate development or banking/financial professionals within the DT Parking District - Council
Kirk Sund, AIA Appointed 1/24/22	kirk@cbtwoarchitects.com CB Two Architects, LLC	1st 12/31/24	Yes	At-large - Agency
Allan Pollock Appointed 6/28/21 Reappointed 1/24/22	allan.pollock@cherriots.org 503-361-2550	Partial & 1st 12/31/24	Yes	Institutional organization - Agency
Kiana Chase Appointed 1/22/24	Kiananeisig1202@gmail.com kneisig14@georgefox.edu Mobile: 503-807-7129 Alternate: 503-798-0222	12/31/24 Partial	5/29/24 --no longer eligible due to relocation -- will remain as interim until replacement is appointed	Resides within, or represents the interests of residents within the RDURA - Agency
Ernesto Toskovic Appointed 1/22/24	Ernesto_toskovic@keybank.com 503-871-3884 KeyBank	1st 12/31/26	Yes	Real estate development or banking/financial professionals within the DT Parking District - Agency
Charles Weathers Appointed 6/22/20 Reappointed 1/9/23	charles.j.weathers@gmail.com Mobile: 503-510-8834 Business: 503-581-8100	1st & 2nd 12/31/25	No	Business owner or property owner within the RFDURA - Council
Laurie Miller Appointed 1/8/24	laurie@equitablecenter.com Mobile: 503-932-1355 Business: 503-399-1191	1st 12/31/26	Yes	Business owner or property owner within the RFDURA - Council
VACANT		Partial 12/31/24	Yes	Business owner or property owner within the RFDURA - Council
VACANT		Partial 12/31/25	Yes	Business owner or property owner within the RFDURA - Council
Rian Fechtel Appointed 1/9/23	rian.fechtelt@am.ill.com Mobile: 541-228-2833 Business: 503-399-9676	1st 12/31/25	Yes	Business owner or property owner within the RFDURA - Council
Rory McManus Appointed 6/13/22 Reappointed 1/8/24	rory@vipsindustriesinc.com Mobile: 503-949-2726 Business: 503-585-6222	1st & 2nd 12/31/26	No	Business owner or property owner within the RFDURA - Council
Councilor Virginia Stapleton	vstapleton@cityofsalem.net			
Councilor Linda Nishioka	lnishioka@cityofsalem.net			

Urban Development Staff:

Sheri Wahrgren 540-2495
Lynda Rose 540-2424

phone 588-6178, fax 589-2054




swahrgren@cityofsalem.net
rose@cityofsalem.net

Meetings are the 4th Thursday of each month at noon. A second meeting may be held on the second Thursday as determined by the Chair. All meetings are in person at Urban Development Department 350 Commercial St Ne.

Downtown Parking District

Downtown Parking District



-  Parking District Assessment Boundary
-  Public Parking
-  Electric Vehicle Parking

Downtown Parking District

DOWNTOWN PARKING FUND ADOPTED BUDGET FY25

Department: Urban Development
Cost Center: Downtown Parking
Cost Center No: 64-30-10-00

RESOURCES

Beginning Fund Balance	\$	164,490
 <u>Operating Revenues</u>		
Parking tax collections	\$	345,490
Parking permits and rent	\$	674,080
Interest	\$	7,000
Interfund Transfers	\$	175,000
<i>Total Operating Revenues</i>	<u>\$</u>	<u>1,201,570</u>
 TOTAL RESOURCES		 <u><u>\$ 1,366,060</u></u>

EXPENDITURES

<u>Regular Maintenance/Operation of Structures:</u>		
Insurance	\$	222,920
Electricity	\$	74,600
Routine maintenance - Chemeketa	\$	135,920
Routine maintenance - Liberty	\$	75,210
Routine maintenance - Marion	\$	204,300
Striping & Painting	\$	2,500
<i>Total Regular Maintenance and Operation</i>	<u>\$</u>	<u>715,450</u>
 <u>Maintenance of District:</u>		
Refuse disposal/refuse container maintenance	\$	37,830
<i>Total Maintenance of Parking District</i>	<u>\$</u>	<u>37,830</u>
 <u>Administration and Overhead</u>		
Administration and board support (Urban Development)	\$	36,070
Indirect Cost Allocation Plan	\$	473,770
<i>Total Administration and Overhead</i>	<u>\$</u>	<u>509,840</u>
 <u>Contracted Services</u>		
Downtown services (Downtown Clean Team)	\$	72,450
 <u>Bad Debt Write Off</u>		
	\$	30,490
<i>Total Operating Expenditures</i>	\$	1,366,060
 CONTINGENCIES		
	\$	-
TOTAL EXPENDITURES		<u><u>\$ 1,366,060</u></u>
 ENDING BALANCE		
	\$	-

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	249	149	0
Permit**	274	552	351	88	2
Meter	0	0	17	0	27
TOTAL	369	1059	617	237	29

*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 not withstanding 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.

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.

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 <i>(established 7/95)</i>	3.6
Hotel/Motel <i>(per unit)</i>	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)
\$469.00 or more in equal payments	Lump Sum	July 30
	Semi-Annual	July 30/Jan 30
	Quarterly	July 30/Oct 30/Jan 30/Apr 30
	Monthly	30 th 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.

Please sign your Tax Statement Form A, select your payment option and return the form with your payment.

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		\$ 169.00
8.	BASIC TAX		\$ _____
9.	ADJUSTMENTS:		
	a. Skybridge Access Adjustment (+)	-	
	b. Excess Storage Adjustment (-)	_____	
	c. Partial Hours of Operation (-)	_____	
10.	ADJUSTED TAX		\$ _____
11.	MINIMUM TAX		\$ 469.00
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 24-25
 Chemeketa Parking Structure.....32.5%
 Marion Parking Structure.....49.2%
 Liberty Square Parking Structure.....18.3%.. _____
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, 2024 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, 2025.
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.

**Parking District
FY 2024 - 2025
Taxing Overview**

FY 2024 - 2025 Taxing Overview

Parking District FY 2024-2025 Taxing Overview

- Total Number of Downtown Business/Services: 358

Number of Businesses/Services Exempt from Parking Tax: 49

Number of Businesses/Services Invoiced the Minimum Parking Tax: 181

Categorical Business/Services within the Downtown Parking District

<u>Category</u>	<u>Quantity</u>	<u>Total Amount Taxed</u>
Accountant	5	\$2,961.80
Architect	2	\$1,094.30
Art Gallery	1	\$0
Attorney	29	\$12,903.70
Auto Service	1	\$469
Bank/Financial Service	9	\$29,751.40
Church	1	\$0
Counselor	14	\$6,097
Engineer	1	\$469
Financial Advisor	3	\$1,474.89
Furniture	3	\$16,105.70
Government	19	\$0
Gym	1	\$702.12
Hotel	2	\$938
Medical	3	\$1,407
Office	35	\$11,256
Restaurant	71	\$51,812.10
Retail	78	\$137,726.40
School	3	\$469
Service	72	\$49,906.24
Theatre	5	\$1,664.65

****All information based on financial invoice list dated June 16, 2024.***

