

**PUBLIC COMMENT  
SUBMITTED FOR  
JULY 16, 2025  
CITY COUNCIL MEETING**

## Melissa Thompson

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**From:** Melissa Thompson  
**Sent:** Friday, July 11, 2025 11:09 AM  
**To:** Jonathan Duffy  
**Cc:** City Hall  
**Subject:** RE: Subject: Request for Immediate Tax Documentation and Filing Guidance  
**Attachments:** City Council Meeting Agenda 2025-07-16.pdf

Jonathan,

This is to confirm that this email thread will be distributed to the City Council for the July 16, 2025 City Council Meeting. Your voicemail indicated that you wish to provide comment at the meeting. You are welcome to do so by adding your name to the sign-up sheet outside the meeting room under "Public Comment on Non-Agenda Items". You will have four (4) minutes to speak. If you wish to provide comment via Zoom, you'll find a link on the attached meeting Agenda.

Regarding the documentation you seek for your short-term rental activity, you may find the following links useful:

<https://www.booking.com/hotel/us/rockaway-beach-retro-retreat-pet-welcome.html>  
<https://secure.booking.com/help>  
<https://www.airbnb.com/help/article/1542>



**Melissa Thompson, CMC**

City Recorder

**City of Rockaway Beach**

p: 503-374-1752 | Direct: 503-374-0459

a: 276 S Hwy 101 | PO Box 5 | Rockaway Beach, OR 97136

w: [www.corb.us](http://www.corb.us) | e: [cityrecorder@corb.us](mailto:cityrecorder@corb.us)

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**From:** Jonathan Duffy <jcd0428@yahoo.com>  
**Sent:** Thursday, July 10, 2025 5:36 PM  
**To:** Melissa Thompson <cityrecorder@corb.us>; OSBP.Help.dor@DOR.oregon.gov  
**Cc:** City Hall <cityhall@corb.us>  
**Subject:** RE: Subject: Request for Immediate Tax Documentation and Filing Guidance

Please include this entire email thread in the mayors and councilor packets

[Yahoo Mail: Search, Organize, Conquer](#)

On Thu, Jul 10, 2025 at 6:28 PM, Jonathan Duffy  
<[jcd0428@yahoo.com](mailto:jcd0428@yahoo.com)> wrote:

Thank you for your response I will approach this from a different angle.

Jonathan Duffy-Scott

[Yahoo Mail: Search, Organize, Conquer](#)

On Thu, Jul 10, 2025 at 5:59 PM, Melissa Thompson

[<cityrecorder@corb.us>](mailto:cityrecorder@corb.us) wrote:

Jonathan,

Please understand that neither the City nor the State can provide you with the documentation you are seeking. You are responsible for providing the information and filing your TLT taxes with the DOR. The City trusts that DOR will enforce the City's penalties and fines if you do not.

I am not an attorney and cannot provide legal advice, but I suggest you seek the documentation from those who rented the property on your behalf. That is your responsibility as the property owner.



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**From:** Jonathan Duffy <[jcd0428@yahoo.com](mailto:jcd0428@yahoo.com)>

**Sent:** Thursday, July 10, 2025 4:45 PM

**To:** Melissa Thompson <[cityrecorder@corb.us](mailto:cityrecorder@corb.us)>; [OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov)

**Cc:** City Hall <[cityhall@corb.us](mailto:cityhall@corb.us)>

**Subject:** RE: Subject: Request for Immediate Tax Documentation and Filing Guidance

Thank you I am getting pushed back to the City depending on the response from the state.

Any recommendations on a person that I could speak to at the state the mail box is not providing adequate answers.

Jonathan Duffy-Scott

[Yahoo Mail: Search, Organize, Conquer](#)

On Thu, Jul 10, 2025 at 2:34 PM, Melissa Thompson

<[cityrecorder@corb.us](mailto:cityrecorder@corb.us)> wrote:

Jonanthan & Ng,

As explained directly to Jonathan in previous separate emails, the City of Rockaway Beach has an agreement with the State of Oregon that allows the Department of Revenue to administer the local transient lodging tax (TLT) on our behalf and ensure that the City receives taxes owed in accordance with local statutes.

The City does not receive information from intermediaries.



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**From:** Jonathan Duffy <[jcd0428@yahoo.com](mailto:jcd0428@yahoo.com)>

**Sent:** Wednesday, July 9, 2025 4:26 PM

**To:** [OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov) <[OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov)>; City Hall <[cityhall@corb.us](mailto:cityhall@corb.us)>

**Subject:** RE: Subject: Request for Immediate Tax Documentation and Filing Guidance

I do not have any information needed to file my return, dates, revenue, what agencies she used etc. Can you provide me the information based on what the intermediary provided to the state and city?

Jonathan Duffy-Scott

[Yahoo Mail: Search, Organize, Conquer](#)

On Wed, Jul 9, 2025 at 1:24 PM, OSBP Help \* DOR  
<[OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov)> wrote:

Hello,

I apologize, but I'm not at liberty to advise filing a return with a \$0 balance. You may proceed with filing the quarterly return based on the information currently available.

If additional or corrected information becomes available later, you may amend the return to reflect those updates.

Please let me know if you have any questions or need assistance with the filing process.

If you have any more questions, please contact us.

Thank you,



NG

Oregon Special Business Programs

CAT: 503-945-8005

SPA: 503-945-8120

Criminal Fines: 503-945-8777

[Oregon Department of Revenue](#)



**We listen and want your feedback. [Take our 2-minute short survey.](#)**

\*\*\*\*CONFIDENTIALITY NOTICE\*\*\*\*

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**From:** Jonathan Duffy <[jcd0428@yahoo.com](mailto:jcd0428@yahoo.com)>  
**Sent:** Tuesday, July 8, 2025 4:55 PM  
**To:** OSBP Help \* DOR <[OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov)>; City Hall <[cityhall@corb.us](mailto:cityhall@corb.us)>  
**Subject:** RE: Subject: Request for Immediate Tax Documentation and Filing Guidance

The problem is she is withholding data to file my returns as well as my revenue, so I don't know what was collected what days where rented.

If I do not have this should I file a zero return?

Jonathan

[Yahoo Mail: Search, Organize, Conquer](#)

On Tue, Jul 8, 2025 at 11:29 AM, OSBP Help \* DOR

<[OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov)> wrote:

Hello Jonathan,

It sounds like you've been having a tough time connecting with the City of Rockaway Beach. While I understand the frustration, I do encourage you to continue reaching out to them directly for the information you need.

Please note, the City of Rockaway Beach's local tax is included in the return they file with us at the state level. However, the Department of Revenue isn't able to provide the specific information you're requesting.

The filing deadline is July 31, 2025, so there is still time to obtain the necessary details.

If you have any more questions, please contact us.

Thank you,



NG

Oregon Special Business Programs

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[Oregon Department of Revenue](#)



We listen and want your feedback. [Take our 2-minute short survey.](#)

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**From:** Jonathan Duffy <[jcd0428@yahoo.com](mailto:jcd0428@yahoo.com)>

**Sent:** Tuesday, July 8, 2025 6:20 AM

**To:** OSBP Help \* DOR <[OSBP.Help.dor@DOR.oregon.gov](mailto:OSBP.Help.dor@DOR.oregon.gov)>; [cityhall@corb.us](mailto:cityhall@corb.us); [tommy.steiber@tillamookcounty.gov](mailto:tommy.steiber@tillamookcounty.gov); Jonathan Duffy <[jcd0428@yahoo.com](mailto:jcd0428@yahoo.com)>

**Subject:** Subject: Request for Immediate Tax Documentation and Filing Guidance

Dear City of Rockaway, Tillamook County, and State of Oregon

On June 19, 2025, we terminated WeHerdCats as our property management company due to multiple issues. On June 18, 2025, the owner, Marie, indicated that she would provide the necessary financial statements for the property.

Despite my follow-ups on June 30 and July 7 (see attached correspondence), those statements have not been received. These documents are essential for filing my Q2 TRT (Transient Room Tax) returns, and I believe payments may be processed through an intermediary. However, I do not have sufficient details to complete the required filings.

Additionally, I recently discovered that the prior property manager failed to file for a City of Rockaway Beach business license, prompting me to submit a formal complaint on July 3, 2025.

As the filing deadline of July 11 is approaching and I am currently unable to submit my tax return without this documentation, I am requesting urgent guidance on the appropriate next steps. Please advise how I should proceed given this situation.

Thank you for your prompt attention to this matter.

Best regards,  
Jonathan Duffy-Scott  
5033170831

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