

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDER NO. 05-146

Order Denying Appeal of ITAX Administrator's Final Determination

The Multnomah County Board of Commissioners Finds:

- a. James B. Pham timely filed a Notice of Appeal from the Administrator's Final Letter of Determination his 2003 Multnomah County Income Tax
- b. James B. Pham's 2003 Oregon taxable income, as reported by the State of Oregon, was \$17,369, and his Multnomah adjusted income was \$12,369.00.
- c. Based upon the above taxable income, the Administrator calculated James B. Pham's tax liability for 2003 is \$163.04, which includes an original tax of \$155.00, pre-payments and withholdings of \$29.46, a penalty for non-payment of \$31.38, and interest in the amount of \$6.11.
- d. James B. Pham has paid his 2003 tax liability in full and is requesting a refund.
- e. James B. Pham has provided no evidence to dispute his Oregon taxable income, nor has he provided evidence that he is not subject to the 2003 Multnomah County Income Tax.

The Multnomah County Board of Commissioners Orders:

James B. Pham's Appeal of the Administrator's determination of his 2003 Multnomah County Income Tax liability is denied.

ADOPTED this 11th day of August, 2005.



REVIEWED:

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Diane M. Linn, Chair

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By

Jacqueline A. Weber, Assistant County Attorney