

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 03-156

Adopting Administrative Rules to Implement Personal Income Tax

The Multnomah County Board of Commissioners Finds:

- a. On May 20, 2003, Multnomah County voters approved Measure 26-48 establishing a three-year personal income tax.
- b. Measure 26-48 authorizes the Administrator to adopt administrative rules implementing the personal income tax.
- c. The Administrator developed proposed rules implementing the tax.
- d. On October 16, 2003, the Board approved Resolution 03-145 adopting Administrative Rules.
- e. The Board requested that Administrative Rule 11.633 be looked at for alternative language.
- f. This rule has been revised based on input from various citizens and the Board of County Commissioners.

The Multnomah County Board of Commissioners Resolves:

1. The Board adopts the following Administrative Rule 11.633.

§ 11.633 Refunds for Residents in Out of County School Districts

The portion of the ITAX dedicated to school funding will only be used to fund in county public school districts. A resident who resides within Multnomah County and within the boundary of the Lake Oswego School District, Hillsboro School District, Beaverton School District or the area of the Scappoose School District that does not include the area that was formerly known as the Sauvie Island School District (herein referred to as out of county school district), and also pays property taxes within any of these districts will receive a partial refund of the ITAX that is reported and paid with the annual filing of the taxpayer's ITAX return.

An in county public school district is a district whose headquarters are located within Multnomah County and the School located in District formerly known as the Sauvie Island School District. An out of county public school district is a district whose headquarters are located outside of Multnomah County.

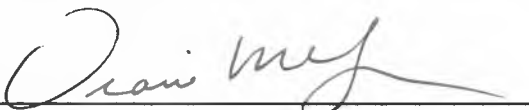
The refund provided for in this subsection will not exceed the proportion of the ITAX that is used to fund in county school districts. The Administrator will determine the proportion of the ITAX used to fund in county school districts after April 15th of each taxable year.

The refund computed under this subsection will only be paid to resident taxpayers who are current on their property tax statements.

ADOPTED this 6th day of November, 2003.

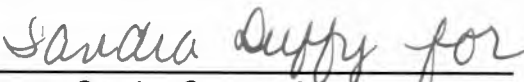


BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON


Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By  for
Agnes Sowle, County Attorney