

Deborah L. Bogstad, Board Clerk
Multnomah County Commissioners
501 S. E. Hawthorne Blvd. suite 600
Portland Or. 97214

ph: (503) 988-3277 fax: 503 988-3013

August 2, 2005

re: your Notice of Hearing July 29, 2005, ITAX Acct: 26481031555

I received your referenced letter notifying me of the August 18, 2005 Appeal Hearing but have questions about the process. The process seems out of order according the correspondence in my file.

On June 27, 2005 I sent you a letter taking exception to the way in which the ITAX had been administered in relation to my residency and school district. You responded on June 28, 2005 with a "Final letter of Determination" denying my 'protest' and informed me that I had 30 days to file an appeal. It seems your office made a premature "Final Determination" before receiving my appeal.

On July 16, 2005 I filed an eight page appeal document with your department citing various ordinance, court cases and Constitutional issues. Your June 28 letter also references: "*If you file a written notice of appeal within the 30 days allowed by the administrative rules, you must then file a written statement with the facts and legal issues relating to your appeal to the Multnomah County Board of County Commissioners within 90 days from the date of this letter.*" I submitted my appeal on July 16, 2005 within the 30 day limit and included the "*facts and legal issues relating to your (my) appeal*" in attempt to shorten the time frame of the 90 days cited in your final letter of determination.

The 30 and 90 days limit, as written, is not totally clear but I am obviously well within the limits specified. The 30 and 90 day limit looks like a two-step process. My understanding is that an appellant can file a notice of appeal, as I did on June 27, 2005, and then have an additional 60 days from your Final Letter of Determination to prepare the appeal (my July 16, 2005 appeal document). Is this correct?

If so, do I not have the balance of the 60 extra days to prefect my appeal? The staff's issuance of a notice of the appeal hearing for August 28, 2005 seems to have collapsed the ordinance mandated 90 day appeal period. It was my understanding that I have until September 28, 2005 to prefect my appeal. Is this correct?

I then received your referenced July 29, 2005 Notice of Hearing letter stating that I may present relevant testimony and oral argument regarding my appeal. Apparently your hearing notice letter was prepared without reviewing the "*facts and legal issues relating to your (my) appeal*" since I received no response to date. I find it difficult to prepare for "testimony and oral argument" without having received any response from the Bureau staff regarding the basis of my appeal cited in my July 29, 2005 appeal letter. I.e. I have no Bureau response to my July 29 appeal so it is impossible to prepare oral or written arguments.

At this point it would appear that the lack of response from the Bureau, to my July 29 appeal document, constitutes tacit Bureau agreement or acceptance of the facts and legal issues I have presented. (I doubt that the Bureau agrees with all the facts and cases I have presented.) My experience in such hearings is that both the appellant and the jurisdiction are in to be possession of a complete record concerning the issues prior to conducting the hearing(s).

The purpose of a staff report or recommendation to the appeal board, to my understanding, is so that both the appellant and the jurisdiction know what issues are to be debated so that both sides are "reading on the same page" so to speak. At this point the Bureau has given me no indication of what issues are not contested and which issues are to be debated with the Appeal Board. I.e. Does the Bureau agree that I am entitled to Equal Protection under the 14th Amendment, that I have been denied Due Process, or that the Bureau has failed to comply with Art I Sec. 32 of the Oregon Constitution regarding uniformity of taxation as alleged in my appeal? Until such a response is prepared by the Bureau it would seem that I will be acting at a severe disadvantage because I will have no time to prepare arguments in response to the Bureau's report prior to August 18, 2005.

Therefore, by way of this letter, I am perfecting my appeal by notifying the Administrator that the Administrator's determination is incorrect by virtue of his failure to address the facts, court cases and Constitutional issues raised in my July 16, 2005 appeal document and;

That the correct determination should be that my appeal should be granted based on the facts, cases, and Constitutional issues submitted in my July 16, 2005 appeal.

At your discretion it may be advisable to postpone the August 18, 2005 Appeal Hearing until after I have received a staff response/report concerning the issues I raised in my referenced appeal document of July 16, 2005.

Please advise,



Nick Steffanoff - Appellant
2 Preakness Court
Lake Oswego Or. 97035-1405