

**Multnomah County Personal Income Tax**  
**ITAX Administrator**  
PO Box 279  
Portland, OR 97207-0279  
503-988-4829  
www.multcotax.org



February 4, 2005

THOMAS TURJA  
9124 N WALL AVE  
PORTLAND OR 97203-2660

RE: 2003 Multnomah County Personal Income Tax Return  
**RESPONSE REQUIRED NO LATER THAN: March 6, 2005**  
Account Number(s) 26483777387

Dear Taxpayer[s]:

In May 2003, the voters of Multnomah County approved a County Personal Income Tax (ITAX) upon all residents of Multnomah County for schools, healthcare, senior services and public safety.

We have received information from the Oregon Department of Revenue for the 2003 tax year which indicates that you have filed your 2003 Oregon income tax return using a Multnomah County address. This would support our conclusion that you appear to be a Multnomah County resident subject to the County (ITAX).

We realize that for various valid reasons some taxpayers, who are not residents of the County, have utilized Multnomah County addresses to file Oregon returns or register their driver's licenses using Multnomah County addresses. We apologize for any inconvenience this letter may cause you if this is your situation.

However, while the vast majority of Multnomah County residents have filed and paid their 2003 Multnomah County income tax, many have not. It is not fair to those residents who have voluntarily complied with the tax to support basic services that others who are also responsible for the tax have not. Our matching program is the only way we have to ensure the fundamental fairness of this tax.

**Important:** If you are not a Multnomah County resident, please provide us with your primary residence address information, including when it became your primary residence and any other information that supports your residency. Upon receipt of this information, we may request some additional documentation to verify your residency. Please use the Reply section on the back to supply any explanation about your residency.

**Important:** If you are a Multnomah County resident please complete and file a return by **March 6, 2005**. The return should include penalty and interest calculations. If you submit your return and payment by March 6, 2005, you may also request in writing a penalty waiver, which the County will review. If you cannot pay in full by March 6, 2005, you may request a 6-month payment plan.

For your convenience enclosed is the 2003 ITAX return. A self-calculating form is also available on our Website, [www.multcotax.org](http://www.multcotax.org). This form can automatically compute penalties and interest. Rules regarding the calculation of penalties and interest are included with this package.

**If we do not receive your completed tax return, payment (or payment plan request) by March 6, 2005 or supporting information if you are not a Multnomah County resident, we will compute a return based upon the information obtained from the Department of Revenue and send you a tax assessment that will include penalty and interest. The County will not consider a penalty waiver request in this case.**

If you have any questions or need additional assistance please call 503-988-4829. Thank you for your prompt attention to this request.

Please complete the Reply section below and return to:

Multnomah County ITAX  
PO Box 279  
Portland, OR 97207-0279

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### ***Reply Information***

Account Number(s) 26483777387

- Attached is my tax return and payment
- Attached is my tax return and I am requesting a payment plan
- I am not a Multnomah County resident. *This information must be provided in writing.* I have included a written explanation of my residency during 2003 and have attached the following documentation:
- Property tax statement for permanent residence outside of Multnomah County.
  - Rental agreement for permanent residence outside of Multnomah County.
  - Utility bill (electric, water, gas, cell phone etc.) for permanent residence outside of Multnomah County.
  - Phone listing for permanent residence outside of Multnomah County.
  - Other *please describe* \_\_\_\_\_

Signed: \_\_\_\_\_  
THOMAS TURJA

Dated: \_\_\_\_\_

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

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March 15, 2005

**Initial Letter of Determination**

You have been sent a letter asking you to respond by filing a 2003 Multnomah County income tax return or to explain why you are not responsible for paying the (Multnomah County Personal Income Tax (ITAX)). You have failed to send in a return or an explanation.

The Administrator has determined based on the available evidence that you are a County resident as defined in §11-605 and subject to the (ITAX) under §11-625.

You have 30 days from the date of this letter of determination to pay the assessed tax, penalty, and interest or to file a written protest. Please include a copy of this initial letter of determination with your protest, which should provide the facts and legal issues explaining why you are not responsible for the tax.

You may refer to "Your Right to Appeal" for information regarding the content of this protest and the appeals process or visit our website at [www.multcotax.org](http://www.multcotax.org) or call (503) 988-4829 for any clarification.

Primary Account Number	26483777387	
Secondary Account Number		
2003 Oregon taxable income (as reported by State of Oregon)		\$17,059.00
Income exemption		\$2,500.00
Multnomah adjusted income		\$14,559.00
Residency Fraction		1
Multnomah County Taxable Income		\$14,559.00
Tax Rate		1.25%
2003 Multnomah County Tax		\$182.00
Penalty		\$45.50
Interest		\$10.86
Total Prepayments and Withholdings		\$0.00
Total Determination of Amount Due/(Refund Due)		\$238.36

If you are in agreement with this letter of determination of total amount due, you should detach the payment coupon below and return with your payment to stop the accruing of additional interest. **If a refund is due, you may expect the check within 4-6 weeks.** If you choose to ignore this letter, you will be placed into our normal collection process.

 DETACH AND RETURN WITH PAYMENT



MULTNOMAH COUNTY ITAX  
PO BOX 279  
PORTLAND, OR 97207-0279

ACCOUNT #	DUE DATE	PMT DUE
26483777387	4/14/05	\$238.36

*Please make your check payable to Multnomah County ITAX.  
Please do not include any other correspondence with your payment.  
Payments due on weekends or holidays must be received the previous business day.  
Postmark is not receipt.*

DOR 2003  
AMOUNT ENCLOSED  
\$

**THOMAS TURJA**  
9124 N WALL AVE  
PORTLAND OR 97203-2660

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MULTNOMAH  
COUNTY

April 20, 2005

Final Letter of Determination

See attached on Second Page

DETACH AND RETURN WITH PAYMENT



MULTNOMAH COUNTY ITAX  
PO BOX 279  
PORTLAND, OR 97207-0279

ACCOUNT #	DUE DATE	BALANCE DUE
26483777387	05/21/05	\$238.36

*Please make your check payable to Multnomah County ITAX.  
Please do not include any other correspondence with your payment.  
Payments due on weekends or holidays must be received the previous business day.  
Postmark is not receipt.*

AMOUNT ENCLOSED  
\$

THOMAS TURJA  
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PORTLAND, OR 97203-2660

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The ITAX Administrator has reviewed your protest under the provisions of ITAX Administrative Rule § 11-614(A) and has denied your protest and issues this Final Letter of Determination.

The Oregon Constitution Article VI, section 10 grants county voters authority to adopt a county charter.

Multnomah County Charter Section 2.10 grants the county legislative authority "over matters of county concern to the fullest extent permitted by the constitutions and laws of the United States and the State of Oregon." Multnomah County has authority to enact laws taxing incomes to pay for county services required for the health, safety and welfare of the people of the county.

On May 20, 2003, Multnomah County voters approved Measure 26-48 imposing a three year 1.25% income tax for county schools, health and senior care and public safety. On June 19, 2003, by Ordinance 1012, the Board adopted the voter-approved Measure.

In addition, the Oregon legislature to promote the security of the Oregon employee retirement system prohibits counties from taxing Oregon PERS retirement benefits in ORS 238.445(1). Multnomah County, like the United States and Oregon taxes unemployment insurance because it replaces taxable wages. It's not unconstitutional for Oregon not to tax Social Security benefits but to tax unemployment benefits. It also not unconstitutional for Multnomah County not to tax social security or PERS benefits, but to tax unemployment benefits.

Equal protection of the laws as required by the Fourteenth Amendment or the Oregon privileges and immunities clause does not prevent the state of Oregon or Multnomah County from resorting to classifications for the purpose of legislation and they have a wide range of discretion. That latitude is notably wide in classifications for purposes of taxation. Inequalities that result from singling out of one particular class for taxation or exemption infringe upon no constitutional limitations. *Huckaba v. Johnson*, 281 Or 23 (1978).

Consequently, the Administrator has determined that the Multnomah County personal income tax is constitutional and was properly adopted.

You have 30 days from the date of this letter to pay this billing or to file a written notice of appeal. 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 Commissioners within 90 days from the date of this letter. You may refer to "Your Right to Appeal" for information regarding the content of this statement or call the Help Desk at (503) 988 - ITAX (4829) for any clarification.

Approved:



David A. Boyer  
ITAX Administrator  
Chief Financial Officer  
Multnomah County, Oregon

Dated: April 20, 2005

503/531/sation

May 4, 2005

**Notice of Appeal to Final letter of Determination:**

**RECEIVED**  
MAY 05 2005

This is a written notice appealing the final determination letter dated April 20, 2005 by the Administrator of the ITAX. This appeal is hereby presented to the Multnomah County Commissioners as of May 04, 2005.

This appeal comes from:

Thomas A. Turja  
9124 N Wall  
Portland, OR 97203  
Account # 26483777387

Attached is a copy of the final determination dated April 20, 2005. On April 22, I made a similar appeal on my initial final letter of determination dated April 1, 2005. I had rejected that determination for not addressing my unemployment compensation issue, along with other content issues. I appealed to insure my 30-day deadline did not elapse.

Considering this subsequent final determination letter dated April 20, 2005, I ask the County Commission to identify which determination they want me to officially address?

Please mail a letter before May 22nd, as my earlier appeal requested (30 days from my original appeal dated April 22nd). If I do not receive a response from the County, I will use the original date of April 1, 2005 as the final letter of determination. This way no Multnomah County appeal rules will be misinterpreted.

Thank you in advance,

Tom

"Certified Copy"