

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDER NO. 08-103

Order Dismissing the Appeal of Raymond and Mary Rask of ITAX Administrator's Final Determination and Compromising the tax liability of Raymond and Mary Rask

The Multnomah County Board of Commissioners Finds:

- a. Raymond and Mary Rask timely filed a Notice of Appeal from the Administrator's Final Letter of Determination of their 2003, 2004, 2005 Multnomah County Income Tax.
- b. Appellants challenge the County's imposition of the Multnomah County Income Tax (ITAX) as unlawfully applied to them because, although they maintained a residence in Multnomah County during the tax years, their domicile was in Manzanita, Oregon.
- c. The ITAX was approved by the voters as an income tax on taxable income under Oregon law for all whose domicile was in Multnomah County. The evidence submitted to the Board established that the Appellants were registered to vote in Multnomah County and did vote in Multnomah County from 1992 through 2006. The evidence also established that appellants maintain the address at their Multnomah County residence as their legal address for purposes of their Oregon Driver's licenses. The evidence also established that appellants list the address at their Multnomah County residence for registration of all of their vehicles, although the registration for several vehicles shows Tillamook County as the county of use. The evidence also established that appellants use the address at their Multnomah County residence as their mailing address, and spend two to three days each week at their Multnomah County residence for family and medical reasons.
- d. Mr. Rask presented compelling testimony that he and his wife fully intended to acquire and did acquire a new specific domicile in Manzanita, Oregon as of 2002, and that since 2002 they maintained a residence in Multnomah County for convenience only.
- e. The Board continued the hearing held on June 19, 2008, to July 10, 2008, to further develop evidence related to domicile. In lieu of continuing with the hearing, Appellants proposed a compromise of their tax liability equal to one-half the amount of tax liability.

The Multnomah County Board of Commissioners Orders:

1. Raymond and Mary Rask's Appeal of the Administrator's Determination of their 2003, 2004, 2005 Multnomah County Income Tax is dismissed based upon an agreement to compromise their tax liability. Under the compromise, Raymond and Mary Rask will pay one half the assessed tax penalty and interest in the amount of \$1,902.50.

ADOPTED this 10th day of July, 2008.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON


Ted Wheeler, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Jacqueline A. Weber, Assistant County Attorney

SUBMITTED BY:
Agnes Sowle, Multnomah County Attorney