

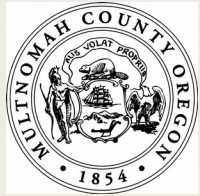


# **Tax Expenditure Special Report Multnomah County Oregon October 2015**

Presentation to the  
Board of County Commissions  
October 22, 2015

**Steve March, County Auditor**  
Craig Hunt, Principal Auditor  
Annamarie McNiel, Senior Management Auditor

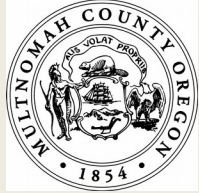
**Multnomah County Auditor's Office**  
**[web.multco.us/auditor](http://web.multco.us/auditor)**



## INTRODUCTION

- Inventory of the various types of tax expenditures which impact Multnomah County and their estimated financial impact
- Tax expenditures decrease revenues by reducing the amount of taxes that are paid by individuals or businesses.
- This results in forgone revenues to the County and Library





## AUDIT RESULTS & SUMMARY

The County experiences several types of tax expenditures:

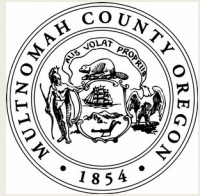
### Property Taxes

- County has no direct control over (such as State and Federal defined exemptions from property taxes),
- County has shared authority in granting exemptions (such as housing related property tax exemptions with the cities)
- County is the primary authority in cooperation with the City of Gresham (SIP)

### Others Taxes (*business income tax, motor vehicle rental and fuel taxes, and the transient lodging tax*)

- County's code is what's driving most of the foregone revenue (though parts of these are governed by state law)

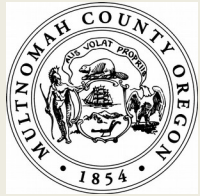




# REPORT

Interactive online report – [Tax Expenditure Report – 2015](#)





# Questions?

