

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 04-056**

Authorizing Property Tax Refunds Under ORS 311.806 (2) for Appeals Pending More than Six Years

**The Multnomah County Board of Commissioners Finds:**

- a. Multnomah County has a number of tax appeal cases that have been pending for more than six years.
- b. ORS 311.806 (2) prohibits the tax collector from issuing tax refunds for tax years with assessment dates more than six years prior to the date of this resolution, that is, for all tax years prior to 1999-00 unless 1) a refund request was made by the taxpayer during the six year period or 2) the county tax collector approves the refund.
- c. No refund request was made by any taxpayer in any pending case.
- d. Dave Boyer, the county tax collector approves refunds of taxes in all pending cases.
- e. It is in the best interest of the County for refunds to be authorized in all pending cases where the appeal involves tax years prior to 1999-00.

**The Multnomah County Board of Commissioners Resolves:**

1. The Assessment and Taxation Division is authorized to make refunds of property taxes in all pending cases involving tax years prior to 1999.
2. Refunds shall not be allowed for any future cases involving tax years where the assessment date is more than six years from the date of refund unless the taxpayer makes a written request for refund as provided in ORS 311.806 (2).

ADOPTED this 6th day of May 2004.



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
John S. Thomas, Assistant County Attorney