

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 05-212**

Acknowledging Sunset of the Multnomah County Temporary Personal Income Tax on December 31, 2005 and Thanking the Citizens of Multnomah County for Their Participation

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

- a. On March 13, 2003, the Multnomah County Board of Commissioners passed Resolution 03-037 resolving, in part, to refer a Measure to the voters to impose a personal income tax.
- b. On May 20, 2003, County voters passed a temporary three-year personal income tax, Measure 26-48, to support public schools, public safety and human services.
- c. On October 16, 2003, the Board passed Resolution 03-145 adopting Administrative Rules to implement the tax.
- d. On November 2, 2004, an attempted repeal of Measure 26-48 failed at the polls.
- e. Following the Administrative Rules in Resolution 03-145, revenue collections were originally estimated at \$132m per year to be distributed as follows:

County Schools:	\$93,327,900	70.5%
County Health and Human Service Programs:	\$16,000,000	12.1%
County Public Safety Programs:	\$16,000,000	12.1%
Administration:	\$7,008,510	5.3%

- f. A revised estimate reflecting adjustments from a PERS/FERS & DOR data error projected tax revenue at \$120.7m for each of the three years of the tax.
- g. To date, actual tax collections have totaled \$110m for 2003; \$113m for 2004 and \$14.5 for 2005.
- h. Temporary income taxes for 2005 are due by April 15, 2006, which will increase the total collected for 2005.
- i. To date, the County has distributed a total of \$169m to schools, \$56.4m to County services and \$12m for audit and administrative services.

Tax year	Distribution (in \$ millions)		
	Schools	County Services	Audit/Administration
2003	78.3	26.0	5.7
2004	80.2	27.0	5.8
2005	10.6	3.4	0.6
Total	\$169.1	\$56.4	\$12.0

- j. To prepare for the end of ITAX revenue, the County has implemented a priority-based budgeting process to ensure that County funds are aligned with citizen priorities.
- k. On November 10, 2005, the Board of County Commissioners approved the budget target of \$284,165,000 for FY 2006-2007.
- l. The Temporary Personal Income Tax has fulfilled the goal of providing support to public schools, senior services, public safety and healthcare as described in Measure 26-48
- m. The Temporary Personal Income Tax will sunset on December 31, 2005 and the deadline for filing this tax is April 17, 2006.

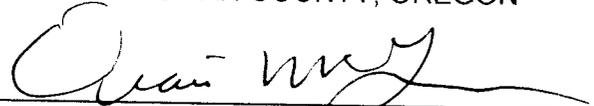
**The Multnomah County Board of Commissioners Resolves:**

- 1. Multnomah County will not seek another temporary personal income tax for county services.
- 2. The Board of County Commissioners thanks the citizens of Multnomah County for their support.

ADOPTED this 15th day of December 2005.

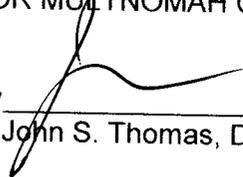


BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
\_\_\_\_\_  
Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
\_\_\_\_\_  
John S. Thomas, Deputy County Attorney