

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.

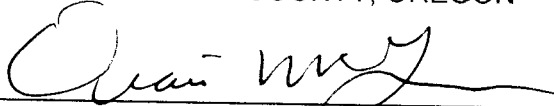
The Multnomah County Board of Commissioners Resolves:

- 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.



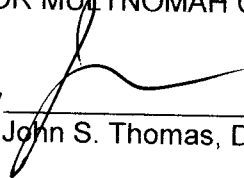
BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON


Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By


John S. Thomas, Deputy County Attorney