

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**ORDER NO. 05-203**

Order Denying Appeal of ITAX Administrator's Final Determination

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

- a. Thomas A. Turja timely filed a Notice of Appeal from the Administrator's Final Letter of Determination of his 2003 Multnomah County Income Tax.
- b. Appellant challenges the County's imposition of the Multnomah County Income Tax (ITAX) as unlawfully discriminating against County residents who are not PERS/FERS retirees and unconstitutional because PERS/FERS income is exempted from the ITAX.
- c. The County's decision to exempt PERS/FERS income from taxation is supported by Oregon statute and is not a violation of either the Oregon or federal constitutions.
- d. The imposition of the ITAX on Appellant is lawful.

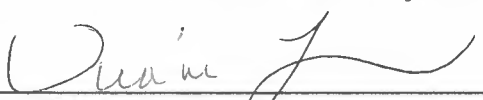
**The Multnomah County Board of Commissioners Orders:**

1. Thomas A. Turja's Appeal of the Administrator's determination of his 2003 Multnomah County Income Tax liability is denied.

ADOPTED this 8th day of December 2005.

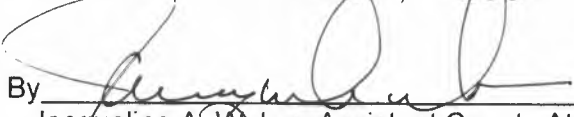


BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
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Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
\_\_\_\_\_  
Jacqueline A. Weber, Assistant County Attorney