

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**ORDER NO. 05-167**

Order Denying Appeal of ITAX Administrator's Final Determination

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

- a. Nick Steffanoff and Karen Steffanoff timely filed a Notice of Appeal from the Administrator's Final Letter of Determination of their 2004 Multnomah County Income Tax.
- b. Appellants originally challenged the Administrator's determination that they are full time residents of Multnomah County for purposes of the Multnomah County Income Tax (ITAX). In a written submission dated July 16, 2005 Appellants concede the Administrator's determination of residency status.
- c. Appellants also challenge the imposition of the ITAX as unconstitutional because it affects owners of Multnomah County income real estate differently, depending upon whether the owner is a Multnomah County resident, or resides outside Multnomah County, and challenges the fact that because they own income producing property in Multnomah County they are also subject the Multnomah County Business Income Tax (MCBIT).
- d. Appellants seek an exception, in the form of administrative relief, from the requirement to pay both the MCBIT and the ITAX on income from the same income producing property because Appellants are retired and are not in business.
- e. The imposition of both the ITAX and the MCBIT on Appellants income from income producing property is lawful.
- f. It is not appropriate to allow Appellants an exemption from the ITAX.

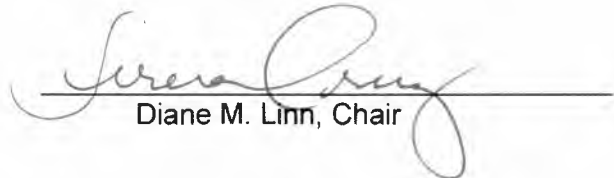
**The Multnomah County Board of Commissioners Orders:**

Nick Steffanoff and Karen Steffanoff's Appeal of the Administrator's determination of their 2004 Multnomah County Income Tax liability is denied.

ADOPTED this 6th day of October, 2005.

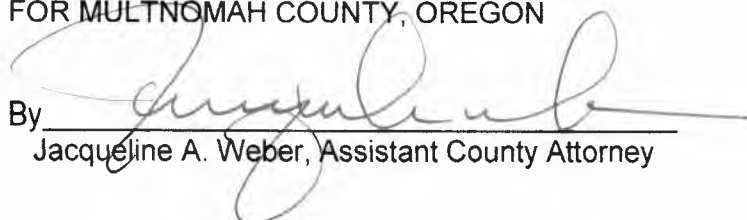


BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
Diane M. Linn, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
Jacqueline A. Weber, Assistant County Attorney