

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDER NO. 2010-033

Order Denying Appeal of Ray and Laura Paul of ITAX Administrator's Final Determination

The Multnomah County Board of Commissioners Finds:

- a. Ray and Laura Paul timely filed a Notice of Appeal from the Administrator's Final Letter of Determination of their 2003, 2004, 2005 Multnomah County Income Tax.
- b. Appellants challenge the County's imposition of the Multnomah County Income Tax (ITAX) as unlawfully applied to them as they maintained at least two homes during the tax years, living for a greater fraction of each year outside Multnomah County, in Newport, Oregon. The ITAX was approved by the voters as an income tax on taxable income under Oregon law. The evidence submitted to the Board established that the Appellants were registered to vote in Multnomah County and did vote in Multnomah County from 1997 through 2009. In order to vote as a Multnomah County resident, a signed declaration must be made that the voter is domiciled in Multnomah County. Appellants also maintain the Multnomah County address as their legal address for purposes of their Oregon Driver's licenses. Oregon law states that once a domicile is established, it is not lost until all of the following happen: the resident intends to abandon the old domicile, the resident intends to acquire a new specific domicile and the resident is physically present in the new domicile.
- c. The County's decision to apply the tax to the taxpayers as full year residents for each tax year was appropriate, because taxpayers did not establish a domicile as defined by Oregon law outside of Multnomah County during any of the three tax years.
- d. The imposition of the ITAX on Appellants is lawful.

The Multnomah County Board of Commissioners Orders:

1. Ray and Laura Paul's Appeal of the Administrator's Determination of their 2003, 2004, 2005 Multnomah County Income Tax liability is denied.

ADOPTED this 1st day of April, 2010.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Jeff Cogen, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By _____
Jacqueline A. Weber, Assistant County Attorney

SUBMITTED BY:
Agnes Sowle, Multnomah County Attorney