

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR THE COUNTY OF MULTNOMAH

ORDINANCE NO. 547

An ordinance authorizing administrative processing of tax refunds in specified circumstances, and amended MCC 2.30.450.

Multnomah County ordains as follows:

SECTION 1. FINDINGS

- A. ORS 311.806(1)(a) provides that the county governing body shall make refunds to taxpayers whenever ordered by the Department of Revenue and no appeal is taken or can be taken from the Department's order, or whenever ordered by the Oregon Tax Court or the Supreme Court and the order constitutes a final determination of the matter.
- B. Refunds made pursuant to ORS 311.806(1)(a) accrue interest until paid. Prompt payment of these refunds therefore benefits the County and other tax districts within Multnomah County.
- C. The County has no discretion in making such refunds, and no purpose is served by bringing such refunds before the Board for approval. Administrative processing of such refunds would expedite the refund process and reduce the interest payable on the refund.

SECTION 2. AMENDMENT

Multnomah County Code Section 2.30.450 is amended to read as follows:

2.30.450 Department of General Services.
The Department of General Services is hereby established. It shall:

- (A) Procure materials and supplies necessary for the operation of the County government.
- (B) Provide data processing services to the County government.

(C) Operate the County's accounting system and perform treasurer functions as required by state law; prepare necessary financial reports; and record the receipt, investment and expenditure of County funds.

(D) Regulate the County's cable franchising system.

(E) Operate the services of the budget officer as required by state law, prepare other necessary manuals and reports, evaluate County services and programs, evaluate existing and proposed grants, provide grant accounting services, monitor County contracts and assist departments in management analysis.

(F) Recommend a County program for collective bargaining, represent the board in collective bargaining and coordinate grievance proceedings as directed by the county executive.

(G) Provide necessary employee related services as directed by the county executive and in accordance with board policy.

(H) Provide legal services to the board, county executive and departments as requested, provided however, the Board by this authorization does not abrogate its authority to retain counsel in accordance with ORS 203.121.

(I) Perform the duties prescribed by state law for the county clerks.

(J) Perform the duties prescribed by state law for the assessor and tax collector.

(K) Make payment of tax refunds whenever ordered by the Department of Revenue and no appeal is taken or can be taken from the Department's order, or whenever ordered by the Oregon Tax Court or the Supreme Court and the order constitutes a final determination of the matter, if the refund is made within six years from the assessment date for the fiscal year for which the taxes were collected.

ADOPTED this 12th day of February, 1987, upon
passage following its Second reading.

BOARD OF COUNTY COMMISSIONERS

(SEAL)

By Gladys McCoy
Gladys McCoy
Chair of the Board

APPROVED AS TO FORM:

JOHN B. LEAHY, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

By Peter Kasting
Peter Kasting
Assistant County Counsel

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