

**DAVIS LAW FIRM
12220 SW First Street
Beaverton, Oregon 97005
Tel: (503) 644-9000
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**C. Thomas Davis
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**Paul C. Galm
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October 21, 2009

VIA CERTIFIED MAIL RRR

Multnomah County Board of Commissioners
PO Box 279
Portland OR 97207-0279

*RE: Multnomah County Board Appeal
Ray Paul and Laura Paul
Address: 6335 SW Arbor Drive, Newport, Oregon 97365
Account No's. 26484847045 and 26484847054*

Dear Board of Commissioners:

I represent the above tax payers with respect to their appeal of the Multnomah County Administrator's Final Letter of Determination enclosed herein. Please consider this letter our appeal of that final determination.

During the tax years of 2003 through 2005, Ray Paul and Laura Paul were not residents of Multnomah County. They own several properties throughout the state and other states. Their residence during this time was 6335 SW Arbor Drive, Newport, Oregon 97365. For verification I have enclosed tax returns that were in their possession and filed for the years 2003, 2004 and 2005 which reflect this address. I have also enclosed a copy of Mr. Ray's W-2.

In its final determination letter, the Multnomah County Tax Administrator said that my client's had not demonstrated *an intent to abandon* their residence in Multnomah County. This determination was based on the fact that they had not changed their license and continued to vote within Multnomah County. My clients accidental failure to change their license address should not be confused with a lack of intent to abandon their Multnomah County residence. Rather, it was simply an oversight by my clients. My clients confirmation that their residence was in Newport at this time, coupled with copies of the tax returns enclosed herein, should be sufficient to show their true intent to abandon their Multnomah County residence.

October 21, 2009

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Based on the foregoing, I request that you issue a revised determination withdrawing the tax assessment. If you have any questions or concerns, please don't hesitate to call. Thank you and best wishes.

Very truly yours,

A handwritten signature in black ink, appearing to read "C. Thomas Davis". The signature is fluid and cursive, with a large initial "C" and "D".

C. Thomas Davis

mjlw:paul.multnomah.10.21.09

cc: Client

enclosures

**Multnomah County Personal Income Tax
ITAX Administrator**
PO Box 279
Portland, OR 97207-0279
503-988-ITAX (4829)
www.multcotax.org



September 25, 2009

RAY & LAURA PAUL,

ACCOUNT # 26484847045; 26484847054

We are in receipt of your attorney's latest letter requesting that the tax assessments for 2003 through 2005 be cancelled.

Enclosed are the appeal instructions as required by the ITAX Administrative Rules, § 11-614, as well as copies of the Final Letters of Determination that were mailed to you on August 10, 2009. Please provide these documents to your attorney, as it is apparent that he does not have them. If you would like us to contact your attorney directly, please send us written permission to speak with him about all issues concerning your accounts for the three tax years in question.

We accepted your attorney's letter dated 09/03/09 as your notice of appeal. Please note that you are required to file a written statement with the Multnomah County Board of Commissioners addressing the residency issues raised in the Final Determinations by 11/08/09. Failure to file this statement by that date shall result in the loss of your appeal rights.

If you have further questions, you can contact the ITAX Help Desk at 503-988-4829.

 DETACH AND RETURN WITH PAYMENT/DOCUMENTS (if applicable)



MULTNOMAH COUNTY ITAX
PO BOX 279
PORTLAND, OR 97207-0279

ACCOUNT #

26484847045
26484847054

P015

*Please make your check payable to Multnomah County ITAX.
Please do not include any other correspondence with your payment.
Payments due on weekends or holidays must be received the previous business day.
Postmark is not receipt.*

RAY & LAURA PAUL
46 VILLAGE WAY # P125
PORT LUDLOW WA 98365-9762

MULTNOMAH COUNTY ITAX
PO BOX 279
PORTLAND, OR 97207-0279

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Paul
26484847045

C. Thomas Davis
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Paul C. Galm
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September 23, 2009

VIA CERTIFIED MAIL RRR

Multnomah County - I Tax
PO Box 279
Portland OR 97207-0279

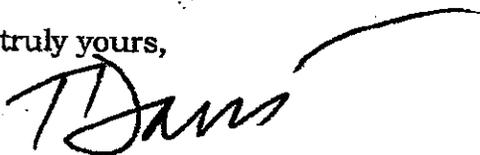
RE: Account #26484847045 and Account #26484847054
Ray and Laura Paul

Dear Tax Administrator:

Within thirty days of receiving the initial letter of determination, my client filed a protest to disagree with the tax assessment for the tax years 2003, 2004, and 2005. Mr. and Mrs. Paul are not residents of Multnomah County. They own several properties throughout the state and in other states. Their residence is 6335 SW Arbor Drive, Newport, Oregon 97365. For verification I enclose tax returns that were in their possession and filed for the tax years 2003, 2004, and 2005.

I request that you issue a revised letter of determination withdrawing your tax assessment. Thank you and best wishes.

Very truly yours,



C. Thomas Davis

mjlw:multnomah.paul.9.23.09

enclosures

cc: Mr. and Mrs. Paul

DAVIS LAW FIRM
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Beaverton, Oregon 97005

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C. Thomas Davis
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Paul C. Gaim
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VIA CERTIFIED MAIL, RRR and Regular Mail

September 3, 2009

Multnomah County Tax Administrator
P.O. Box 279
Portland, OR 97207-0279

RE: Account #26484847045 and Account #26484847054

Dear Tax Administrator:

Please be advised that I represent Ray and Laura Paul to whom you forwarded account summaries for tax years 2003, 2004 and 2005. Although Mr. and Mrs. Paul do own property in Multnomah County, Oregon, such is not their residence. Please consider this letter our formal objection to the tax assessment.

I am sure you have a procedure for such matters to be contested. Please provide the appropriate documentation to me as the statements are inaccurate and not applicable to my clients. Thank you.

Very truly yours,



C. Thomas Davis

No
✓

CTD:kb
cc: client