



Oregon

Theodore R. Kulongoski, Governor

Department of Revenue
Property Tax Division
955 Center St NE
PO Box 14380
Salem OR 97309-5075

August 4, 2010

Multnomah County Treasurer
Finance, Budget and Tax Office
501 SE Hawthorne Blvd., Ste. 531
Portland OR 97214-3501

Re: Comcast Corporation
Oregon Tax Court # 4909, tax year 2009-10

In accordance with ORS 311.814(1), the Oregon Department of Revenue has determined that the appeal relates to property assessed under ORS 308.505 to 308.665 and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party (Multnomah County and the Oregon Department of Revenue) exceeds one-fourth of one percent (0.0025) of the total assessed value in Multnomah County. A copy of ORS 311.814 setting forth the county's options for this appeal is appended for your convenience.

The taxpayer's complaint does not plead a lower value; instead the complaint appears to appeal the method used in determining the 2009-10 value and requests a refund of all taxes paid. For the purpose of satisfying the statutory requirement of ORS 311.814(1) the department has determined the amount in dispute to be the 2009-10 centrally assessed value.

If you have any questions regarding this matter, please contact me.

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311.814 Appeal of large amounts of value; reserve account for refunds. (1) Whenever any property value or claim for exemption or cancellation of a property tax assessment is appealed to the Oregon Tax Court after taxes on the property have been imposed, the Department of Revenue shall notify the county treasurer of the appeal not later than the following October 15, if the appeal is not finally resolved before the end of the tax year to which the appeal relates and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party exceeds one-fourth of one percent (0.0025) of the total assessed value in the county, or if the appeal relates to property assessed under ORS 308.505 to 308.665, and the value of such property asserted by the opposing party and attributable to the county exceeds one-fourth of one percent (0.0025) of the total assessed value in the county. After notification, the county treasurer shall set aside, if so ordered by the county governing body, from taxes collected in the current tax year, an interest bearing reserve account as provided in this section.

(2) The reserve shall consist of an amount representing that portion of taxes paid by the petitioner attributable to the amount of value in dispute for each tax year that the appeal remains unresolved. Upon termination of the controversy, the principal amount in the account necessary to pay any refund, and any interest provided for under ORS 311.812, shall be paid to the petitioner. Any excess remaining in the reserve after termination of the controversy and payment of a refund, if any, shall be deposited in the unsegregated tax collections account in full satisfaction of the tax due on the property.

(3) If the final resolution of the controversy results in additional taxes due on the property, the amount in the reserve account shall be deposited into the unsegregated tax collections account and shall be distributed according to the distribution percentage schedule for the current tax year prepared in accordance with ORS 311.390. The additional taxes shall be collected as provided in ORS 311.513. [1991 c.459 §265; 1993 c.270 §63; 1995 c.256 §8; 1995 c.650 §72; 1997 c.541 §§299,300; 2003 c.274 §4; 2007 c.126 §1]