



**Board Clerk Use Only**

Meeting Date: 4/01/10  
 Agenda Item #: R-3  
 Est. Start Time: 9:30 am TC  
 Date Submitted: 1/7/10

**Agenda Title: PUBLIC HEARING and Board Decision of Taxpayer Ray and Laura Paul’s Appeal of the Administrator’s Final Determination Regarding their 2003-2005 Multnomah County Income Tax (ITAX) Obligations Pursuant to ITAX Administrative Rule 11-614**

*Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title sufficient to describe the action requested.*

**Requested Meeting Date:** 4-1-2010 **Amount of Time Needed:** 30 minutes  
**Department:** County Management **Division:** Finance/ITAX Administration  
**Contact(s):** Mindy Harris  
**Phone:** 503-988-3786 **Ext.** 83786 **I/O Address:** 503/531  
**Presenter(s):** Mindy Harris, Jacquie Weber

**General Information**

**1. What action are you requesting from the Board?**

Taxpayers Ray and Laura Paul challenged the Administrator’s final determination regarding their 2003-2005 ITAX obligation, and timely notified the Administrator of their wish to appeal to the Board of County Commissioners pursuant to ITAX Administrative Rule 11-614 Appeal Rights. In each case, the Board must determine whether the taxpayer is subject to the tax, and the amount of their obligation. The Board’s decision regarding the taxpayer’s obligation is final.

**2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.**

Taxpayers have the right to appeal any determination of the Administrator of the Multnomah County Income Tax by filing written protest. Ray and Laura Paul have filed such a protest, and are entitled to a hearing before the Board of County Commissioners. The responsibility for this program is covered by Program Offer 72014 – ITAX.

**3. Explain the fiscal impact (current year and ongoing).**

Taxes, penalties and interest collected by the ITAX program are distributed as follows: 70% of proceeds are passed through to school districts in Multnomah County on a per capita basis; 25% of

proceeds are retained by the General Fund to support specific County programs; and 5% is retained by the General Fund to support administrative collection efforts. The revenue associated with the Pauls' obligation should be considered one time revenue.

**4. Explain any legal and/or policy issues involved.**

Ray and Laura Paul are challenging their ITAX obligation on the basis that they do not live in Multnomah County, however they have not provided evidence to substantiate their statement.

**5. Explain any citizen and/or other government participation that has or will take place.**

Ray and Laura Paul have submitted a letter of appeal of their ITAX obligation. The Administrator has reviewed their information and determined that they are liable for the tax for all years. They are entitled to present relevant testimony and oral argument to the Board at a public board meeting, and the Administrator may respond with relevant testimony and oral argument or rebuttal.

---

**Required Signature**

---

**Elected Official or  
Department/  
Agency Director:**

*Mindy Harris*

---

**Date: 1/7/10**

---