

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**ORDER NO. 2010-129**

Directing Chief Financial Officer to Create Comcast Tax Appeal Reserve Account Under ORS 311.814

**The Multnomah County Board of Commissioners Finds:**

- a. In certain cases involving large valuation appeals, under ORS 311.814, the Department of Revenue (DOR) must notify the county with respect to a property tax assessment appeal to the Oregon Tax Court after taxes on the property have been imposed.
- b. As stated in ORS 311.814, the County may set aside in an interest bearing account that portion of the taxes paid attributable to the amount in dispute pending resolution of the controversy.
- c. The County has received the attached notice from the DOR with respect to the appeal filed by Comcast.
- d. The creation of a reserve account for the Comcast appeal is appropriate under the circumstances.

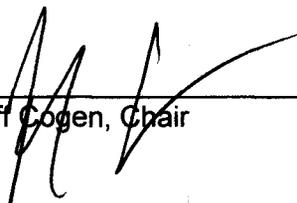
**The Multnomah County Board of Commissioners Orders:**

1. The Chief Financial Officer is directed to set aside in an interest bearing account an amount representing that portion of taxes paid by Comcast attributable to the amount of value in dispute commencing in the 2010-11 tax year and each tax year thereafter that the appeal remains unresolved.
2. Upon final resolution of the controversy, the funds will be distributed in accordance with ORS 311.814.

ADOPTED this 2nd day of September, 2010.



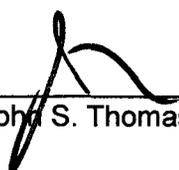
BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
\_\_\_\_\_  
Jeff Cogen, Chair

REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By

  
\_\_\_\_\_  
John S. Thomas, Deputy County Attorney

SUBMITTED BY:

Mindy Harris, Director, Dept. of County Management



# Oregon

Theodore R. Kulongoski, Governor

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

December 21, 2009

Harry Morton  
Multnomah County Treasurer  
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. However, for the purpose of satisfying the statutory requirement of ORS 311.814(1) the department estimated the amount in dispute to be the difference between, the 2008-09 locally assessed value and the 2009-10 centrally assessed value.

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

Robert DePuy  
Litigation Coordinator  
Valuation Section, Property Tax Division

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CC: Randy Walruff  
Marilyn Harbur  
Doug Adair  
Mike Olson

**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]