

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

ORDER NO. 07-159

Order Denying Appeal of Lynn Lehrbach of ITAX Administrator's Final Determination

The Multnomah County Board of Commissioners Finds:

- a. Lynn Lehrbach timely filed a Notice of Appeal from the Administrator's Final Letter of Determination of his 2003, 2004 and 2005 Multnomah County Income Tax.
- b. Appellant challenges the County's imposition of the Multnomah County Income Tax (ITAX) as unlawfully taxing retirement income from private retirement plans while exempting PERS/FERS retirement income, and for unlawfully taxing income earned outside of Multnomah County.
- c. The ITAX was approved by the voters on taxable income under Oregon law. State statute exempts PERS/FERS retirement benefits from taxation, but does not exempt retirement income from any other source including private retirement plans. Therefore, applying the tax to private retirement income is consistent with state law and the ballot title enacting the ITAX. Additionally, under Oregon law, taxable income includes all income of the taxpayer without regard to where it was earned.
- d. The imposition of the ITAX on Appellant is lawful.

The Multnomah County Board of Commissioners Orders:

1. Lynn Lehrbach's Appeal of the Administrator's determination of his 2003, 2004 and 2005 Multnomah County Income Tax liability is denied.

ADOPTED this 27th day of September, 2007.



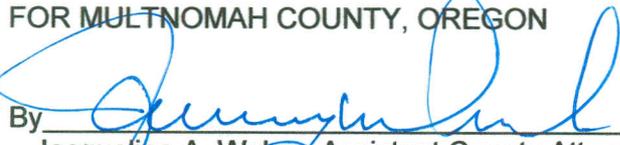
BOARD OF COUNTY COMMISSIONERS
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REVIEWED:

AGNES SOWLE, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Jacqueline A. Weber, Assistant County Attorney

SUBMITTED BY:
Agnes Sowle, Multnomah County Attorney