

14 JUL 10 P4:04

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

FOR THE COUNTY OF YAMHILL

SITTING FOR THE TRANSACTION OF COUNTY BUSINESS

In the Matter of a "Blanket Refund)
Order" authorizing the Tax Collector) BOARD ORDER 14-396
to Issue Lawful Refunds to Taxpayers.)

THE BOARD OF COMMISSIONERS OF YAMHILL COUNTY, OREGON ("the Board") sat for the transaction of County business in formal session at 10:00 a.m. in Room 32 of the Courthouse on July 10, 2014, Commissioners Allen Springer, Kathy George, and Mary Starrett being present.

THE BOARD MAKES THE FOLLOWING FINDINGS:

A. ORS 311.806(1) requires a county governing body to refund property taxes in cases enumerated in the statute. A governing body may delegate its authority to make refunds where the refund is a "ministerial act" not requiring the exercise of substantial judgment.

B. It is appropriate to delegate authority to the Tax Collector to issue refunds when the refund is a "ministerial act." NOW, THEREFORE,

IT IS HEREBY ORDERED BY THE BOARD AS FOLLOWS:

1. Effective July 1, 2014 through June 30, 2015 the Yamhill County Tax Collector is authorized to make refunds under ORS 311.806 in those circumstances where the determination of whether a refund is due and owing can be made without the exercise of substantial judgment by the Tax Collector.

2. Where a refund request is made to the Tax Collector and the Tax Collector determines that the exercise of substantial judgment is necessary to decide where a refund is required, the Tax Collector shall refer the question to the Board.

DONE at McMinnville, Oregon this 10th day of July, 2014.

ATTEST YAMHILL COUNTY BOARD OF COMMISSIONERS

BRIAN VAN BERGEN
County Clerk



Allen Springer
Chairman ALLEN SPRINGER

By: *Anne Britt*
Deputy ANNE BRITT

Kathy George
Commissioner KATHY GEORGE

FORM APPROVED BY:
Christian F. Boenisch
CHRISTIAN F. BOENISCH
Yamhill County Counsel

Mary Starrett
Commissioner MARY STARRETT