

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 17- 267
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 June 29, 2017 Commissioners Stan Primozych, Mary Starrett and Rick Olson 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, 2017 through June 30, 2018 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 6th day of July, 2017.

ATTEST

BRIAN VAN BERGEN
County Clerk

By: 
Deputy Crystal Cox

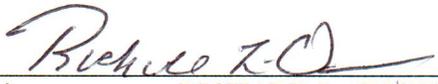
FORM APPROVED BY:


CHRISTIAN F. BOENISCH
County Counsel

YAMHILL COUNTY BOARD OF COMMISSIONERS


Chair STAN PRIMOZICH


Commissioner MARY STARRETT


Commissioner RICHARD L. "RICK" OLSON

Accepted by Yamhill County
Board of Commissioners on

7-6-17 by Board Order
17-267