

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 to Issue Lawful Refunds to Taxpayers. ) ) BOARD ORDER 25- 186

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 26, 2025. Commissioners Kit Johnston, Mary Starrett and David "Bubba" King 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, 2025 through June 30, 2026 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 26th day of June, 2025.

ATTEST



YAMHILL COUNTY BOARD OF COMMISSIONERS

Keri Hinton
County Clerk

Kit Johnston
Chair
KIT JOHNSTON

By: Carolina Rook
Deputy Carolina Rook
FORM APPROVED BY:

Mary Starrett
Commissioner
MARY STARRETT

Christian F. Boenisch
CHRISTIAN F. BOENISCH
County Counsel

David "Bubba" King
Commissioner
DAVID "BUBBA" KING

Approved by the Yamhill County Board of Commissioners on 06/26/2025 via Board Order 25-186