

Your Right to Appeal

You have the right to appeal the determination of the Administrator that you owe additional Multnomah County personal income tax. Your appeal rights are defined in the ITAX Administrative Rules in § 11-614. The following discusses the various steps and procedures in the Appeals Process.

FILE A WRITTEN PROTEST WITH THE ADMINISTRATOR

You have 30 days after you receive the initial letter of determination to file a protest with the Administrator. This protest must be in writing and should explain the reason that you disagree with the determination and should include any necessary evidence to support your position. Your protest will be reviewed by the Administrator, or his designee, as quickly as possible. If the review will take more than 30 days, the Administrator will notify you of this in writing.

The Administrator will either issue you a revised initial letter of determination or issue a final letter of determination after reviewing your protest and evidence.

Revised Initial Letter of Determination If the Administrator's review finds that there were errors in the initial determination under protest or that you were not a County resident, the Administrator will correct the errors and issue a revised initial letter of determination. If you disagree with the revised billing, you have 30 days to renew your protest, in writing with supportive evidence. If you agree with the revised initial letter of determination, you have 30 days to make payment.

Final Letter of Determination A final letter of determination will be issued by the Administrator if, as a result of the review of your protest, no errors were made and the billing was in accordance with the Multnomah County personal income tax law. The letter will explain the sections of the County law and Administrative Rules that support the Administrator's position and reaffirm the previous billing.

If you disagree with this final determination you have 30 days to file a written notice of appeal with the Multnomah County Board of Commissioners.

If you agree with the final letter of determination, you have 30 days to make payment.

FILE AN APPEAL WITH THE MULTNOMAH COUNTY BOARD OF COMMISSIONERS

You may appeal a final letter of determination made by the Administrator by filing a written notice of appeal within 30 days after the final determination was mailed or delivered to you.

The notice of appeal shall state the name and address of the taxpayer(s) and include a copy of the final determination.

The written notice of appeal should be directed to the Multnomah County Board of Commissioners, P.O. Box 279, Portland, Oregon 97207-0279.

You have 90 days from the date the final determination was mailed to you to file a written statement with the Multnomah County Board of Commissioners which should indicate:

- The reason(s) the Administrator's determination is incorrect.
- What the correct determination should be.

Failure to file this statement within the 90 day time period shall be deemed to be a waiver of any objections and the appeal will be dismissed.

The Administrator has 150 days from the date the final determination was mailed to file a written response to your statement with the Multnomah County Board of Commissioners. You will receive a copy of this response.

The Multnomah County Board of Commissioners will hear the appeal on the basis of the written statements and any additional statements as required. You will be given not less than 7 days prior written notice of the hearing date and location. You will have the opportunity to present relevant testimony and oral arguments.

You will be notified of the Multnomah County Board of Commissioner's determination in writing. The decision of the Commissioners is the only administrative appeal and their decision is final.

Extensions

The Administrator may extend the time for filing of the protest or the written statement of appeal for good cause. If the Administrator extends the time for filings on its own behalf, you will be notified in writing.

The filing of a protest or an appeal with the Multnomah County Board of Commissioners suspends the obligation to pay any tax, penalty or interest that is the subject of the protest or appeal until such time as the protest determination or appeal decision is issued.