



YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff
Assessor and Tax Collector

June 7, 2022

RE: Request for Blanket Refund Order for 2022-23 Tax Year

Commissioners Berschauer, Starrett and Kulla:

Each year, the Yamhill County Assessment and Taxation Office processes several hundred property audits, requests for review, BoPTA appeals, Oregon Tax Court appeals, and other cases enumerated in Oregon Revised Statutes that result in the need for the issuance of a property tax refund. For the 2021-22 tax year, our office has processed approximately 260 such refunds to property owners.

The Blanket Refund Order allows our office to process these refunds in a manner that is much timelier for the property owner in that, a hearing before the Board of Commissioner's is not required to present the refund request. The Blanket Order also is more cost efficient to the county and taxing districts, as statutory interest accumulation required for the payment of refunds is kept to a minimum; once a refund is determined to be necessary or ordered by the Board of Property Tax Appeals or Oregon Tax Court, our office can issue a refund quickly without the need for a Commissioners Board hearing.

It has been our office practice to give notice to the Board and administration whenever a refund over \$5,000 is required, and we will continue to do so. Most refunds this large are directly related to an Oregon Tax Court case and/or order from the Court.

Our Deputy Tax Collector, Eileen Slater, has confirmed that for the past 25+ years, the Board of Commissioners have approved the request for Blanket Refund Order, and we respectfully request a Blanket Refund Order be approved for the 2022-23 tax year for the Assessment and Taxation Office.

If you have any questions, or need additional information, please do not hesitate to contact myself or Eileen Slater, Deputy Tax Collector, at ext. 3692.

Respectfully,

Derrick C. Wharff
Assessor and Tax Collector
Yamhill County Assessor's Office

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 22- 181
)

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 16, 2022. Commissioners Lindsay Berschauer, Casey Kulla 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, 2022 through June 30, 2023 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 16th day of June, 2022.

ATTEST

YAMHILL COUNTY BOARD OF COMMISSIONERS

BRIAN VAN BERGEN
County Clerk

Lindsay Berschauer
Chair
LINDSAY BERSCHAUER

By: *Caroline Rook*
Deputy Carolina Rook

Casey Kulla
Commissioner
CASEY KULLA

FORM APPROVED BY:

Christian F. Boenisch
CHRISTIAN F. BOENISCH
County Counsel

Mary Starrett
Commissioner
MARY STARRETT

