

15 JUL 23 P4:05

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 15- 271  
 )

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 23, 2015 Commissioners Allen Springer and Mary Starrett being present. Commissioner Stan Primozych being excused.

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, 2015 through June 30, 2016 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 23<sup>rd</sup> day of July, 2015.

ATTEST

YAMHILL COUNTY BOARD OF COMMISSIONERS

BRIAN VAN BERGEN  
County Clerk

Allen Springer  
Chairman ALLEN SPRINGER

By: [Signature]  
Deputy Lucy Flores Mendez

[Signature]  
Commissioner MARY STARRETT

FORM APPROVED BY:  
[Signature]  
CHRISTIAN F. BOENISCH  
Deputy County Counsel

Unavailable for signature  
[Signature]  
Commissioner STAN PRIMOZICH

Accepted by Yamhill County Board of Commissioners on  
7.23.15 by Board Order  
# 15-271