

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 21-239 )

THE BOARD OF COMMISSIONERS OF YAMHILL COUNTY, OREGON ("the Board") sat for the transaction of county business in formal session on June 17, 2021 at 10:00 a.m. in a virtual meeting via Zoom. Commissioners Mary Starrett, Lindsay Berschauer and Casey Kulla 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, 2021 through June 30, 2022 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 17th day of June, 2021.

ATTEST

BRIAN VAN BERGEN
County Clerk

By: Carolina Rook
Deputy Carolina Rook

FORM APPROVED BY:
CHRISTIAN F. BOENISCH
County Counsel



YAMHILL COUNTY BOARD OF COMMISSIONERS

MARY STARRETT
Chair

LINDSAY BERSCHAUER
Commissioner

CASEY KULLA
Commissioner