

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) BOARD ORDER 23-221
to Issue Lawful Refunds to Taxpayers.)

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 15, 2023. Commissioners Lindsay Berschauer, Kit Johnston 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:

- Effective July 1, 2023 through June 30, 2024 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.
- 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 15th day of June, 2023.

ATTEST

YAMHILL COUNTY BOARD OF COMMISSIONERS

KERI HINTON
County Clerk



Lindsay Berschauer

LINDSAY BERSCHAUER

By: *Carolina Rook*
Deputy Carolina Rook

Commissioner

Kit Johnston

KIT JOHNSTON

FORM APPROVED BY:

Christian F. Boenisch
CHRISTIAN F. BOENISCH
County Counsel

Commissioner

Mary Starrett

MARY STARRETT