



YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff
Assessor and Tax Collector

June 10, 2024

RE: Request for Blanket Refund Order for 2024-25 Tax Year

Commissioners Berschauer, Starrett and Johnson:

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 2023-24 tax year, our office has processed approximately 230 such refunds to property owners as a result of these audits, reviews and appeals.

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 for each requested refund is not required. 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 of Commissioners 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 an order from the Court or the Oregon Department of Revenue.

Our Deputy Tax Collector, Eileen Slater, has confirmed that for the past 27+ 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 2024-25 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

Accepted by Yamhill County
Board of Commissioners on
06/20/2024 by Board Order
#24-1168