

TITLE 10

SPECIAL ORDINANCES, REGULATIONS, RULES, POLICIES, AND BARGAINING AGREEMENTS

SUBTITLE 3 — POLICIES

POLICY 18

MONEY REFUNDS

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18.010 Background

(A) Frequently, refunds of money must be made by or for Linn County departments; lack of uniformity in procedure for making refunds has resulted in confusion, and needless paperwork. The purpose of this policy is to establish a readily understandable written policy and provide prompt, simple procedures for all departments, that are consistent with audit requirements.

(B) Definition: “**Refund**” means the return of money to a client of a County department, but

does not include making change in coin or currency by departments that keep a cash fund nor voiding an erroneous or duplicative bank card transaction.

[Adopted 91-859 eff 12/24/91; amd 92-115 eff 3/4/92; amd 22-385 eff 10/25/22]

18.020 Policy

(A) *Property tax refunds.* Property tax refunds shall be by check drawn by the Treasurer out of the refund reserve account provided in ORS 311.807, or the unsegregated tax collections account provided in ORS 311.385, as follows:

(1) If the refund is authorized by ORS 311.806 (1) (a) or (1) (b), or

(2) If the refund is authorized by ORS 311.806 (1) (C), and is because of excusable neglect of a taxpayer paying property tax that has also been paid by a mortgagee pursuant to ORS 311.252, or

(3) If the refund is authorized by ORS 311.806 (1) (C), and is because of an error subject to correction under ORS 311.205.

(B) Upon written request of the Tax Collector, signed by the Assessor, Tax Collector, Chief Deputy, or Chief Appraiser; such request shall be upon a form prescribed by the Treasurer.

(1) If the refund is authorized by ORS 311.806 (1) (C) and is because of excusable neglect other than that described in subsection (A) (2) of this section, or

(2) If the refund is authorized by ORS 311.806 (1) (d),

(C) Upon order of the Board of Commissioners. The Tax Collector shall request such refunds by submitting a request to the Board of County Commissioners on forms substantially similar to

Appendix 1, signed by the Assessor, Tax Collector, Chief Deputy or Chief Appraiser.

(D) If the refund is authorized by Board of Commissioner Order No. 92-115 and ORS 311.806(1)(C) because the Board of Equalization has ordered a change in the roll as a result of its action on an appeal of real marker value, upon written request of the Tax Collector, signed by the Assessor, Tax Collector, Chief Deputy or Chief Appraiser, without the necessity of the taxpayer making a written claim; such request shall be upon a form presented by the Treasurer. Such refund shall be with interest if subject to supervisory Order 91-22 or if authorized by statute.

(E) *All other refunds.* All other refunds shall be by check drawn by the County Treasurer; the Treasurer is charged with supervision of such bank account or accounts as may be necessary, and with keeping records acceptable to the County's auditing firm.

(1) A department needing a refund to be made of \$999.99 or less shall submit a request directly to the Treasurer, on a form substantially similar to Appendix 2. The Treasurer shall issue the requested check. No refund shall be authorized or issued if the total amount of refund due to any single individual, in either a single refund or combination of multiple refunds, is equal to or less than \$5.00.

(2) A department needing a refund to be made of \$1,000 or more shall submit a request to the Board of County Commissioners on a form substantially similar to Appendix 3; the Board of County Commissioners will consider the request at its next available meeting, and may require the requesting department to appear and provide evidence or explanation supporting the refund. The Board of County Commissioners shall either deny the request, or approve the request and forward it to the Treasure, who shall issue the requested check.

[Adopted 91-859 eff 12/24/91; amd 92-115 eff 3/4/92; amd 2019-349 eff 10/15/19; amd 2021-357 eff 10/12/21]

References and Authorities:

ORS 203; 311; Board of Commissioner Order No. 92-115; supervisory Order 91-22

Legislative History of Policy 18:

Adopted 91-859 eff 12/24/91

Amendments to 91-859:

#1 92-115 eff 3/4/92

#2 2019-349 eff 10/15/19

#3 2021-357 eff 10/12/21

#4 2022-385 eff 10/25/22

Appendix 1 — Tax Collector’s Application for Refund Order

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR LINN COUNTY OREGON

IN THE MATTER OF
TAX REFUNDS

RESOLUTION & ORDER

Various taxpayers having made application pursuant to ORS 311.006 for refund of taxes, all as set out in Exhibits “___” through “_____”, attached hereto, and in the total amount of \$_____ as shown in Exhibit A hereto; now therefore it is hereby

RESOLVED, That the refund is approved; and

ORDERED that refund be made out of the Unsegregated Tax Collections Account to the taxpayers and in the amounts as shown on each Exhibit, and that thereafter the Tax Collector make the necessary correcting entries in the records of this office.

Dated this _____, day of _____, 20_____.

BOARD OF COUNTY COMMISSIONERS

Chairperson

Commissioner

Commissioner

APPROVED AS TO FORM:

Linn County Legal Counsel
Resolution No. _____

**Exhibit A
(to Appendix 1)**

APPLICATION FOR REFUND

TO: THE BOARD OF COUNTY COMMISSIONERS FOR LINN COUNTY, OREGON

ACCOUNT: # _____ PROPERTY OWNER: _____

THE LINN COUNTY TAX COLLECTOR HEREBY REQUESTS THE LINN COUNTY BOARD OF COMMISSIONERS REFUND TAXES TO THE TAXPAYER NAMED ABOVE, AS PROVIDED IN OREGON REVISED STATUTES 311.806. PAYMENTS WERE MADE ON THE ABOVE DESCRIBED PROPERTY AS FOLLOWS:

TAX YEAR	RECEIPT NO.	AMOUNT PAID	DATE PAID
_____	_____	\$ _____	_____

AND A REFUND SHOULD BE GIVEN IN THE FOLLOWING AMOUNT:

TAX YEAR	AMOUNT	INTEREST (if applicable)
_____	\$ _____	\$ _____
TOTAL:	\$ _____	AMOUNT TO BE REFUNDED: \$ _____

REASON FOR REFUND:

OVERPAID BY EXCUSABLE NEGLIGENCE OR ERROR: ORS 311.806 (1) (C)

DATED THIS __ DAY OF _____, 20__.

DATE VERIFIED AND APPROVED BY:

LINN COUNTY TAX COLLECTOR

BY: _____

Appendix 2 — Department's Request for Refund (< \$1,000)

LINN COUNTY REQUEST FOR REFUND

DATE _____ DEPARTMENT: _____

REQUESTED BY: _____

ADDRESS: _____

AMOUNT OF REFUND: _____ ACCOUNT: _____

REASON FOR REFUND: _____

SIGNATURE OF PETITIONER: _____ DATE: _____

THIS IS TO AUTHORIZE THE LINN COUNTY TREASURER TO REFUND THE ABOVE REQUEST:

DATED THIS ___ DAY OF _____, 20__.

VERIFIED AND AUTHORIZED BY: _____

Department Official

Appendix 3 — Department's Request for Refund (\$1,000 and up)

LINN COUNTY REQUEST FOR REFUND

DATE: _____ DEPARTMENT: _____

REQUESTED BY: _____

ADDRESS: _____

AMOUNT OF REFUND: _____ ACCOUNT: _____

REASON FOR REFUND: _____

VERIFIED BY: _____ DATE: _____

Department Official

This is to authorize the Linn County Treasurer to refund the above request:

DATED this ____ day of _____, 20__.

LINN COUNTY BOARD OF COMMISSIONERS

Chairperson

Commissioner

Commissioner