



CITY OF PORTLAND
OFFICE OF MANAGEMENT AND FINANCE

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YOUR RIGHT TO APPEAL

As described in Portland City Code Section 7.02.290 and Multnomah County Code Section 12.290, you have the right to appeal any decision made by the Revenue Bureau under the Business License Law and/or the Multnomah County Income Tax Law. The following discusses the various steps and procedures of the appeals process.

File a Protest with the Bureau

Upon receipt of any tax billing, you have 30 days to file a protest with the Bureau. This protest must be in writing and should explain the reason for the protest, including evidence to support your position. Your protest will be reviewed by the Audit Section and Bureau management as quickly as possible. If the review will take more than 30 days, the Bureau will notify you of this in writing.

After review of your protest and evidence, the Bureau will do one of two things:

- **Issue a Revised Billing:** If, as a result of the Bureau's review, it is found that there were errors in the billing under protest, the Bureau will correct them and issue a revised billing. If you receive a revised billing that you still disagree with, you have 30 days to renew your protest, in writing with supporting evidence. If you agree with the revised billing, you have 30 days to make payment before additional interest and/or penalties are assessed.
- **Issue a Final Letter of Determination:** If, as a result of the Bureau's review, the Bureau believes that no errors were made and the billing was in accordance with the Business License Law and/or the Multnomah County Business Income Tax Law, a final letter of determination will be issued by the Bureau Director. This letter will explain the sections of City and/or County Code that support the Bureau's position, and reaffirm the previous billing. If you disagree with this determination, you have 30 days to file a written notice of appeal with the Business License Appeals Board. If you agree with the final letter of determination, you have 30 days to make payment before additional interest and/or penalties are assessed.

File an Appeal with the Business License Appeals Board

Any person may appeal a final letter of determination made by the Revenue Bureau by filing a written notice of appeal within 30 days of date the final determination was mailed. The written notice of appeal should be directed to the Business License Appeals Board and sent to the Bureau's address.

You have 90 days from the date the final determination was mailed to file a written statement with the Appeals Board which should indicate:

- The reasons the Bureau determination is incorrect.
- What the correct determination should be.

If you fail to file this statement within the 90 days, it will be deemed that you have waived your objections and your appeal will be dismissed.

The Bureau has 150 days from the date the final determination was mailed to file its written statement with the Appeals Board. You will receive a copy of this statement.

The Appeals Board will hear the appeal on the basis of the written statements and any additional testimony as required. You will be given not less than 14 days prior written notice of the hearing date and shall have the opportunity to present relevant testimony and oral arguments.

You will be notified of the Appeals Board's determination in writing. The decision of the Business License Appeals Board is the only administrative appeal and their decision is final.

NOTES:

The Revenue Bureau may extend the time for filing of statements upon petition by you, the appellant, for good cause. If the Bureau extends the time for filings on its own behalf, you will be notified in writing.

The filing of an appeal with the Business License Appeals Board temporarily suspends the obligation to pay any tax that is subject to the appeal, until such time as the appeal decision is issued.