CITY OF PORTLAND

OFFICE OF MANAGEMENT AND FINANCE

Sam Adams, Mayor
Kenneth L. Rust, Chief Administrative Officer
Sue Klobertanz, Revenue Bureau Director

License & Tax Division
Terri Williams, Manager
111 SW Columbia St., Suite 600
Portland, Oregon 97201-5840
Tel: (503) 823-5157
Fax: (503) 823-5192
TDD: (503) 823-6868

Payment Plan Policy

The Revenue Bureau recognizes that at times it may not be possible for a taxpayer to pay their tax liability in full. To encourage payment of all amounts due, the Bureau will consider entering into a payment plan to ensure collection. Taxpayers are not eligible for a payment plan if the taxpayer fits into one of the following categories:

• The taxpayer has defaulted on a payment plan with the Bureau in the last 2 years.
• The taxpayer has been referred to the City Attorney for legal action; they must enter into a confession of judgment instead.

A payment plan may be approved when the taxpayer has no other method of financing this debt (such as a credit card cash advances, home equity loan proceeds, business loans, etc). The taxpayer must be in compliance with the City and County tax codes during the term of the payment plan.

Payment Plan Setup

There is a $25 setup fee for a payment plan. This fee must be added to the first payment amount. A Revenue and Tax Specialist may discuss payment plan options and give approval to the taxpayer provided the options meet the criteria established below. However, the taxpayer must sign and return the payment plan agreement and remit the $25 setup fee along with the first monthly payment or the payment plan will be cancelled.

In order for a payment plan to be approved, the balance due the Bureau must be at least $300. Minimum monthly payment will be at least $25 and the number of payments will not exceed 12, unless the balance due exceeds $10,000. In this case, the number of payments will not exceed 24. If terms outside these are requested, a Bureau supervisor or manager must approve the payment plan. The payment plan due date is the 10th or the 25th of the month, at least 16 days after the date the payment plan was set up. All payments must be made by the due date, otherwise penalties will be assessed as described below and the payment plan will be considered in default and any outstanding balance will become immediately payable.

Penalty and Interest Assessments

Interest is assessed during the payment plan in accordance with PCC Section 7.02.710 and MCC Section 12.710.

If a payment is received late, a 5% penalty on the payment amount will be assessed and is immediately due. The Bureau will allow one late payment. A second late payment will cause the entire outstanding balance to be immediately due. Additionally, any penalty waiver granted under the Bureau's penalty assessment policy would be immediately reinstated to the outstanding balance.

7-8-2009	Sue Klobertanz
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Date	Director, Revenue Bureau

Adopted 3-15-04
Revised 12/2004, 7/2009