



## Douglas County Assessment & Taxation

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where

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Gary Humphries  
Dept. of Revenue  
Property Tax Division  
Salem, Or

### QUESTIONS CONCERNING LOOMING CATASTROPHE FOR POTENTIAL TAX REFUNDS FOR OVERPAID P.P. TAXES:

- 1) Are we correct in assuming this refund process should be done in one year, or over a couple of years?
- 2) If so, where does the money come from? Does the state have resources for this type of situation?
- 3) The County only receives app. 10% of the total tax revenue (\$1.11/1,000 permanent rate), so if the county were to refund the entire amount due the taxpayer, how does the county get their money from the taxing districts? *Unsure what acct we think*
- 4) Does the Comcast decision have any effect on this situation (interest, etc)? *Depends on how county. Not clear to me.*
- 5) Among the errors that were discovered, include erroneous, fictitious late filing penalties that were added which exceeded statutory authority. Are those refundable, as well?
- 6) We do not have the manpower to do this calculation and refund project. What help can the DOR give us?
- 7) What else should be taken into consideration?