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2022-012080-20

March 14, 2022

Tyler Wallace
Manager, Tax Division
City of Portland Bureau of Revenue & Financial Services
111 SW Columbia Street, Suite 600
Portland, Oregon 97201-5840

RECEIVED
MAR 16 2022
Office of the City Attorney

Re: B&M Engine Service
Portland Business License Tax/Mult Co Business Income Tax
Account ID: BZT-1317601280
Period Ending: December 31, 2020

RECEIVED

Dear Mr. Wallace:

MAR 18 2022

CITY OF PORTLAND
RISK MANAGEMENT

I represent B&M Engine Service (Martin Stanwood).

State and federal tax filing deadlines were extended due to the pandemic. Your office, it seems, declined to afford people the same courtesy and instead penalized them. Obviously heavily.

As your February 22, 2022 Letter ID L1990223872 to my client shows, your office is charging \$1,072.92 in penalties and interest for an already paid \$200 tax bill.

This conduct violates the Excessive Fines clause of the 8th Amendment to the U.S. Constitution (See *Pimentel v. City of Los Angeles*, 966 F.3d 934 (9th Cir. 2020)) and exposes the City & County to a great many claims, perhaps a class action.

My client will be making claims against responsible parties, including the City of Portland and Multnomah County.

Please direct further communications to me at the above address.

Sincerely,

Ted A. Martin

cc: Robert L. Taylor, City Attorney ✓
Jenny M. Madkour, County Attorney