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DEPARTMENT OF JUSTICE
Justice Building
Salem, Oregon 97310
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June 18, 1991

Katherine H. Mendonca
412 N.W. B Street
Grants Pass, OR 97526

Re: **Petition for Public Records Disclosure Order; Department of Revenue Records**

Dear Ms. Mendonca:

This letter is the Attorney General's order on your petition for disclosure of records under the Oregon Public Records Law, ORS 192.410 to 192.505. Your petition, which we received on June 13, 1991, asks the Attorney General to direct the Oregon Department of Revenue to make available for inspection and copying certain records pertaining to Katherine Ann Mendonca, who has given you power of attorney to make this request. For the reasons that follow, we respectfully deny your request.

First, you ask for a "copy of a lawful Garnishment against Katherine Ann Mendonca and not a notice of garnishment." The Department of Revenue has informed us that on May 1, 1991, you and Katherine Ann Mendonca appeared at the Revenue Building in Salem, where you inspected the relevant files and were provided with copies of requested documents, including a notice of garnishment. The notice of garnishment is a "lawful garnishment."

Second, you seek "assessments by which a determination was made to issue a notice of garnishment." We understand that you have been provided with copies of the assessments. If you wish additional copies of the assessments or any previously supplied documents, the Department of Revenue will provide them upon request.

Third, you ask for a "signed certificate of garnishee from Sheli Templeton." No such document exists. Ms. Templeton has not yet presented the department with a signed certificate.

Finally, you want a copy of "Mr. Robert C. Williamson's delegation of authority listed in the office of the Secretary of State as required by ORS 305.057." No such document exists or is required by law. The Oregon Tax Court has held that no written delegation of powers granted to the Department of Revenue is necessary for the department's officers and agents to assess income taxes. Okorn v. Dept. of Rev., 11 OTR 385 (1990).

For these reasons, we respectfully deny your petition to compel disclosure.

Sincerely,

PAMELA L. ABERNETHY
Special Counsel to the
Attorney General

PLA:TEB:lmb/JGG00BA9
c: Richard A. Munn, Director
Department of Revenue