Nathan Vasquez, Multnomah County District Attorney

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October 23, 2025

via email only

Benjamin Al-Amreeki
benjaminalamreeki@gmail.com

Trevor Byrd
Deputy City Attorney
trevor.byrd@portlandoregon.gov

Re: Petition of Benjamin Al-Amreeki seeking rental property registration data from the City of Portland

Dear Mr. Al-Amreeki and Mr. Byrd:

On October 6, 2025, petitioner submitted a public records request to the City of Portland for, in relevant part:

> Rental Property Registration Data for:
> - 351 NE 78th Ave, Portland, Oregon
> - 912 N Ainsworth St, Portland, Oregon
> - 6114 NE Wasco St, Portland, Oregon

The City denied the request, citing ORS 314.835, which exempts certain state and local tax data from disclosure. Petitioner then sought review by this office pursuant to ORS 192.422.

For the reasons set out below I deny the petition.

DISCUSSION

A. Local Tax Information – ORS 314.835

ORS 192.355(9) exempts from disclosure under the public records law,

> "information the disclosure of which is prohibited or restricted or otherwise made confidential or privileged under Oregon law."

ORS 314.835(1) makes confidential "any particulars set forth or disclosed in any report or return […] required under a law imposing a tax upon or measured by net income." This prohibition on release applies to State and local governments. ORS 314.835(2). The catch-all exemption in ORS 192.355(9) would thus apply to any information held by a local government disclosed to it by way of income tax reporting.

The City states that the only information it retains responsive to this request is within its Revenue Division and is derived solely from Schedule R of the City of Portland Business License

Tax. Specifically, PCC 7.02.500(A) imposes a 2.2 percent tax on adjusted net business income within the City. Property owners within this City are required to submit this form as part of their annual business income tax filings with the City.

I readily conclude that the information sought by petitioner is derived from a "report or return […] required under a law imposing a tax upon or measured by net income." ORS 314.835(1). It is thus exempt from disclosure under the public records law by operation of ORS 192.355(9).

ORDER

Accordingly, the petition is denied.

Regards,

NATHAN VASQUEZ
District Attorney
Multnomah County, Oregon

By: _____
Adam Gibbs
General Counsel

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