

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Cancellation of)
Uncollectible Personal Property Taxes)
_____)

ORDER NO. 39 - 2008

WHEREAS, ORS 311.790, read in conjunction with ORS 203.145(3) provides that, if the Tax Collector and County Counsel determine that taxes on personal property are for any reason wholly uncollectible, they may request the Board for an order directing that the taxes be cancelled; and

WHEREAS, the Tax Collector and County Counsel have made a request, a copy of which is attached hereto, labeled Exhibit A and incorporated herein by this reference, for an order that the taxes shown on the list of tax accounts, a copy of which is attached hereto, labeled Exhibit B and incorporated herein by this reference, be cancelled for the reasons shown therein; and

WHEREAS, the Board having reviewed the attached list of tax accounts finds that the property taxes shown thereon are indeed wholly uncollectible;

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. The Columbia County Tax Collector is directed to cancel the personal property taxes shown on Exhibit B.
2. The warrants issued for the collection of these taxes be cancelled without charge by the Columbia County Clerk.

Dated this 28th day of May, 2008.

Approved as to form

By: Suzale Hanson
Office of County Counsel

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: _____

Chair

By: Joe Conroy

Commissioner

By: not present

Commissioner

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EXHIBIT A

INTEROFFICE MEMORANDUM

SARAH HANSON
County Counsel

SPENCER PARSONS
Assistant County Counsel

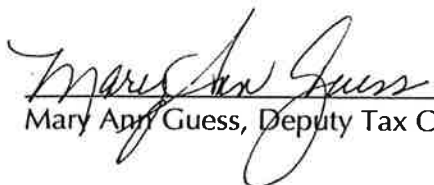
CYNTHIA ZEMAITIS
Paralegal / Natural Resources Administrator

TO : Board of Commissioners
FROM : Sarah Hanson
MaryAnn Guess, Deputy Tax Collector
DATE : May 23, 2008
RE : Uncollectible Personal Property Taxes
SUBJECT : Request for Cancellation

ORS 311.790 provides that the Tax Collector and District Attorney may request the Board for an order directing that uncollectible personal property taxes be cancelled if they are considered wholly uncollectible. ORS 203.145(3) provides that the County Counsel takes the place of the District Attorney in the Board's legal matters.

Mary Ann Guess prepared the attached list and Sarah Hanson has reviewed it. We are in agreement that the taxes shown thereon are wholly uncollectible. Therefore, we are requesting the Board issue an order directing that they be cancelled. A draft order is attached for your review. If it looks satisfactory, please put it on the agenda for the next Board meeting.

Thank you for your consideration.



Mary Ann Guess, Deputy Tax Collector

Sarah Hanson, County Counsel

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EXHIBIT "B"

COLUMBIA COUNTY TAX COLLECTOR

as of May 20, 2008

"TAXES ONLY " UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

AMOUNT DUE					
ACCOUNT	OWNER	TAX YR	BUSINESS	MANF STRUCT	REASON UNCOLLECTIBLE
880	Johnstuns Cleaners	1998	428.22		moved out of county-no real property in county unable to collect
		1999	597.59		
		2004	713.20		
		2005	1,140.24		
		2006	1,014.66		
			<u>3,893.91</u>		
320	Young Mechanical Services	2004	1,170.10		moved out of county - lives in Texas-on disability no real property unable to collect
		2005	2,523.63		
			<u>3,693.73</u>		
1526	Brady, Clara M	2006		86.44	Deceased-son destroyed home Jan 2006
		2007		82.64	
				<u>169.08</u>	
1988	Don Hood -Hood Logging	1988	1,368.24		Claimed Bankruptcy 7/30/1991 no real property
		1989	1,467.46		
		1990	1,092.26		
			<u>3,927.96</u>		
2412	Ryker, Thomas Lee, Matthew & Teresa	1991		15.74	moved out of state / MS no longer on site M. Lee died in 2003-vandalized in 2003 destroyed -
		1992		53.55	
		1993		60.47	
		1994		55.76	
		1995		53.92	
		1996		52.66	
		1997		52.18	
		1998		57.08	
		1999		63.46	
		2000		67.88	
		2001		66.55	
		2002		65.87	
		2003		47.55	
		2004		14.79	
2005		13.90			
2006		13.85			
2007		13.46			
			<u>768.67</u>		
2423	Holding, George	2006		70.35	Deceased - abandoned
		2007		67.34	
				<u>137.69</u>	
2333	Randall, John	2005		208.80	Destroyed by Fire July 2006 Owner moved out of county -
30451	Magar Magar	2003		47.51	Destroyed per court order 1/3/05
		2004		45.26	
				<u>92.77</u>	
1759	Magar Magar	2005		68.57	Demolished for 2006
2576	Matthews Michelle	1995		34.62	Unable to locate - Home no longer on property LOIS (state system) has home assigned to Rick Davis in Columbia City - never updated
		1996		35.27	
		1997		31.83	
		1998		9.15	
		1999		9.64	

EXHIBIT "B"

		2000		9.12	
		2001		9.63	
		2002		9.47	
		2003		7.83	
		2004		7.72	
		2005		7.83	
		2006		7.47	
		2007		6.60	
				<u>186.18</u>	
2005	Reagan William Vance	2004		42.37	Abandoned 8/2007
		2005		114.85	
		2006		115.49	
		2007		110.09	
				<u>382.80</u>	
30842	Dennis Osborne	1995	40.51		Father deceased - son left state-hasn't been seen for 3 yrs.
		1996	39.82		
		1997	40.01		
			<u>120.34</u>		
30767	GE Capital Fleet Svc	2003	1,386.28		Bankruptcy filed - no longer in business not related to GEGE capital info tech in CT
30766	GE Capital Fleet Svc	2003	1,331.09		Bankruptcy filed - no longer in business not related to GEGE capital info tech in CT
30720	Tualatin Valley Bilders Supply	2001	171.75		Filed Bankruptcy - out of business
		2002	562.44		
		2003	833.89		
		2004	776.64		
			<u>2,344.72</u>		
	K&RY Properties LLC	2004	102.88		business for 1 mo- owner out of state
30571	Horizon Leasing Inc	1999	181.37		Out of business - unable to locate
		2000	363.58		
			<u>544.95</u>		
1514	Riedl, Dan	2005		100.87	unable to locate -
931	The Livingston Clinic	2005	238.00		Out of business - left the country
997	Underwater Timber Salvage Corp	2005	2,122.26		Out of business - unable to locate
873	Bulwark Rockeries	2004	475.22		Out of business - left county - unable to locate
		2005	413.81		
		2006	590.83		
			<u>1,479.86</u>		
911	Gateway Technologies Inc	2005	524.12		Out of business - unable to locate
29937	Corban Communications	2002	3,620.54		Filed Bankruptcy - out of state - returned mail
		2003	5,226.41		
		2004	5,194.79		
			<u>14,041.74</u>		
1187	Venture Tech	2001	35.29		Filed Bankruptcy - unable to locate returned mail
		2002	35.00		
		2003	28.16		
		2004	26.39		
		2005	24.48		
		2006	23.46		

EXHIBIT "B"

		2007	<u>22.32</u>	
			<u>195.10</u>	
98	Chapman, Jennifer	2001	3.26	Abandoned - Unable to locate
		2002	354.74	
		2003	664.05	
		2004	743.56	
		2005	<u>1,239.88</u>	
			<u>3,005.49</u>	
1433	Preston Clifford & Alice	2005	75.10	Destroyed. Owners became ill and moved out of County
		2006	<u>72.59</u>	
			<u>147.69</u>	
1440	Johnson Mark & Kim	2002	335.41	Destroyed Aug 2005 - unable to locate owners
		2003	278.13	do not own real property in county
		2004	265.13	
		2005	249.19	
		2006	<u>145.50</u>	
			<u>1,273.36</u>	
830	Mark Della & Edward	2005	40.69	Owner of land not ms - Verified by phone call. Ms is not
		2006	40.54	on property - he purchased April 2007
		2007	<u>38.74</u>	
			<u>119.97</u>	
	TOTAL		35,946.94	5,268.61
		1988	1,368.24	0.00
		1989	1,467.46	0.00
		1990	1,092.26	0.00
		1991	0.00	15.74
		1992	0.00	53.55
		1993	0.00	60.47
		1994	0.00	55.76
		1995	40.51	88.54
		1996	39.82	87.93
		1997	40.01	84.01
		1998	428.22	66.23
		1999	778.96	73.10
		2000	363.58	77.00
		2001	207.04	79.44
		2002	4,217.98	430.08
		2003	8,805.83	766.94
		2004	8,459.22	853.70
		2005	6,986.54	1,829.80
		2006	1,628.95	366.19
		2007	<u>22.32</u>	<u>280.13</u>
			<u>35,946.94</u>	<u>5,268.61</u>