

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

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

ORDER NO. 22-2015

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 from the Board 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;

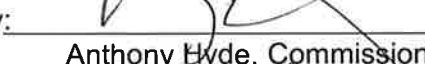
NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

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 17th day of June 2015.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Henry Heimuller, Chair

By: 
Anthony Hyde, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form

By: 
Office of County Counsel

Exhibit A

INTEROFFICE MEMORANDUM

SARAH HANSON
County Counsel

ROBIN ROJAS McINTYRE
Assistant County Counsel

JEWEL JAPS
Legal Assistant

TO : Board of Commissioners
FROM : Sarah Hanson
MaryAnn Guess, Deputy Tax Collector
DATE : May 26, 2015
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 shall advise the Board and other County officers in connection with questions of a civil nature arising in the discharge of their functions.

Mary Ann Guess, Deputy Tax Collector, prepared a list of uncollectible personal property accounts and I have 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.

Thank you for your consideration.

Mary Ann Guess, Deputy Tax Collector

Sarah Hanson, County Counsel

COLUMBIA COUNTY TAX COLLECTOR

"TAXES ONLY" UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

TAX ACCT	MAILING NAME/OWNER	SITUS ADDRESS	ROLL	TX. YEARS	DELINQ TAXES	REASON UNCOLLECTIBLE
2126	BLAKE MICHAEL 1000 RAILROAD AVE ST HELENS, OR 97051	UNKNOWN UNKNOWN	MS	2014 2013 2012 2011 2010	\$7.62 \$7.63 \$7.64 \$4.90 \$5.20 <u>\$32.99</u>	Unable to locate returned mail
1706	BRECHT HAROLD PO BOX 101 ST HELENS, OR 97051	74301 LARSON RD RAINIER	MS	2011 2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 2000	\$41.83 \$44.48 \$43.74 \$46.18 \$48.38 \$50.52 \$50.67 \$54.85 \$57.10 \$64.14 \$55.19 \$53.91 <u>\$610.99</u>	SOLD IN 1997-DISMANTLED BY NEW OWNER - NOTHING THERE CANCEL PER ASSESSOR SUE MARTIN VERIFIED GONE BY CO APPRAISER 11-23-09 RETURNED MAILINGS
428540	CASCADE CLEANERS 1805 ST HELENS ST ST HELENS, OR 97051	1805 ST HELENS ST ST HELENS	P	2010 2009 2008	\$485.31 \$484.36 \$317.72 <u>\$1,287.39</u>	BUSINESS CLOSED - MOVED OUT OF TOWN UNABLE TO LOCATE RETURNED MAILINGS Chapter 7 bankruptcy (case No. 10-41065)
322	METAL CRAFT MACHINE CHRISTOFFERSON SVEN E 30135 CATER RD SCAPPOOSE, OR 97056	200 PORT AVE ST HELENS	P	2010	\$1,275.41 <u>\$1,275.41</u>	NO RESPONSE TO MAILINGS RETURNED MAILINGS
2025	DRAKE TIMOTHY A 75883 PRICE RD SP17 RAINIER, OR 97048	75883 PRICE RD #17 RAINIER	MS	2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 2000 1999 1998 1997 1996	\$118.50 \$116.26 \$123.45 \$130.02 \$136.37 \$135.81 \$146.88 \$154.39 \$187.86 \$187.98 \$193.41 \$191.77 \$174.31 \$163.14 \$162.86 <u>\$2,323.01</u>	Destroyed 2011 - Unable to locate
432224	EZZELL DUANE 2785 COLUMBIA BLVD ST HELENS, OR 97051	50350 COWENS RD SCAPPOOSE	P	2009	\$61.99 <u>\$61.99</u>	Destroyed
2266	KFW COMMUNICATIONS LLC PO BOX 539 BEDFORD, TX 76095		P	2008	\$1,996.58 <u>\$1,996.58</u>	Unable to locate Unable to forward - returned mail
2386	R & M TAYLOR TRUCKING INC 62419 NEHALEM HWY NORTH VERNONIA, OR 97064	62419 NEHALEM HWY NORTH VERNONIA	P	2007	\$520.14 <u>\$520.14</u>	out of business 2009
13	COFFEE BAR INC STRAUCH D A & S L AND NUSS J Q & K L 12360 W TAHITI CT SE BOISE, ID 83713		P	2009 2008	\$513.21 \$529.08 <u>\$1,042.29</u>	No longer in business
30799	CHAPPELL WAYNE WAYNE CHAPPELL TRUCKING 34136 BACHELOR FLAT RD WARREN, OR 97053		P	1996 1995	\$115.44 \$79.86 <u>\$195.30</u>	returned mail dissolved business
781	JEWELL TONY A MARIE HINDS TRUDY 29846 BOLIN DR SCAPPOOSE, OR 97056	58274 ALDER CK RD SCAPPOOSE	MS	2013 2012 2011 2010	\$10.48 \$11.96 \$45.33 \$54.69	NO RESPONSE TO MAILINGS RETURNED MAIL DEMOLISHED/VERIFIED GONE BY DL 6-3-14/LJ

EXHIBIT "B"

COLUMBIA COUNTY TAX COLLECTOR

"TAXES ONLY" UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

TAX ACCT	MAILING NAME/OWNER	SITUS ADDRESS	ROLL TX. YEARS	DELINQ TAXES	REASON UNCOLLECTIBLE
			2009	\$58.84	
			2008	\$60.82	
			2007	\$70.92	
			2006	\$78.00	
			2005	\$83.63	
			2004	\$127.47	
			2003	\$141.72	
			2002	\$184.15	
				<u>\$928.01</u>	
		TOTAL			\$10,274.10