

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Cancellation of)
Real Property Taxes)
_____)

ORDER NO. 48 -2015

WHEREAS, ORS 311.790, provides that no county court shall have authority to compromise any tax or taxes levied and charged on the tax roll of any year, or to compromise any tax or taxes levied and charged on the tax roll of any year, or to abate interest or other lawful charges thereon, except where litigation involving the validity of such tax or taxes is pending or seriously threatened and there is a grave legal question as to such validity; and

WHEREAS, the Columbia County Assessor, Tax Collector and County Counsel have determined that two parcels of property included on the 2013 Foreclosure List are common property as defined in ORS 94.550(7), and are not taxable pursuant to ORS 94.728(2); and

WHEREAS, if the County takes deed to such property, litigation could be expected;


NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. The Columbia County Tax Collector is directed to cancel the property taxes assessed against property shown on Exhibit "1".
2. The Columbia County Tax Collector shall modify the 2013 Foreclosure List to remove the property shown on Exhibit "1" upon order of the Columbia County Circuit Court.

Dated this 7th day of October 2015.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Henry Helmuller, Chair

By: 
Anthony Hyde, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form

By: 
Office of County Counsel

EXHIBIT 1

2013 Foreclosure List

LIST NO.

13-009

NAME

CAFFALL CONSTRUCTION CO

13-010

CAFFALL CONSTRUCTION CO