

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Cancellation of)
Real Property Taxes) ORDER No. 56-2016
)

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 one parcel of property included on the 2014 Foreclosure List is common property as defined in ORS 94.550(7), and is 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 2014 Foreclosure List to remove the property shown on Exhibit "1" upon order of the Columbia County Circuit Court.

Dated this 21 day of September, 2016.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Anthony Hyde, Chair

By: 
Henry Heimuller, Commissioner

By: 
Earl Fisher, Commissioner

Approved as to form

By: 
Office of County Counsel

EXHIBIT 1

LIST NO.

NAME

14-019

Heritage Farm Homeowner's Association (TMID 5N4W34-00-00900)