

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

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

CORRECTED
ORDER NO. 31-2018

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 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 hereby 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 Aug 15, 2018.

BOARD OF COUNTY COMMISSIONERS FOR
COLUMBIA COUNTY, OREGON

By: 
Margaret Magruder, Chair

By: 
Henry Heimuller, Commissioner

By: 
Alex Tardif, Commissioner

Approved as to form

By: 
Office of County Counsel

(Corrected to attach correct list of personal property taxes to be canceled)

EXHIBIT "A"

INTEROFFICE MEMORANDUM

OFFICE OF COUNTY COUNSEL - SARAH HANSON

TO : Board of Commissioners
FROM : Sarah Hanson
MaryAnn Guess, Deputy Tax Collector
DATE : August 10, 2018
RE : Uncollectable 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 uncollectable personal property taxes be cancelled if they are considered wholly uncollectable. 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.

MaryAnn Guess, Deputy Tax Collector, prepared a list of uncollectable personal property accounts and I have reviewed it. We are in agreement that the taxes shown thereon are wholly uncollectable. Therefore, we are requesting the Board issue an order directing that they be cancelled.

Thank you for your consideration

MaryAnn Guess, Deputy Tax Collector

Sarah Hanson, County Counsel

EXHIBIT "B"

COLUMBIA COUNTY TAX COLLECTOR

as of 8/2/2018

"TAXES ONLY " UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

ACCOUNT	OWNER	TAX YR	AMOUNT DUE		REASON UNCOLLECTIBLE
			BUSINESS	MANF STRUCT	
62	SCHARF PROP LTD -SCHARF DAVE	2013	1,013.20		Issued Judgements 2010-2013
		2012	1,099.53		Mail Returned: No Mail Receptacle, UTF 2016
		2011	1,085.88		Statement of Delinquency RTS/NMR/UTF 2017
		2010	1,189.60		Assessors confirmed - Acct is INACTIVE
			<u>4,388.21</u>		Last payment made was 7/2010
312	NORTH CREEK RECYCLING LLC	2009	12,156.03		Issued Judgements 2006-2008
		2008	7,453.08		Owner called - went out of business in March 2008
		2007	7,436.83		Filed Chapter 7 0 1/27/10 - Case #10-30551-tmb7
		2006	1,411.11		Business Closed
			<u>28,457.05</u>		Assessors confirmed - Acct is pending CANCELLATION Assessors confirmed - Acct is INACTIVE Last payment made was 5/2009
892	KENTUCKY FRIED CHICKEN DICKINSON ENTERPRISES INC	2015	1,201.39		Issued Judgements 2014, 2015
		2014	1,146.88		Business Closed
			<u>2,348.27</u>		Last payment made was 10/2015
1442	YANKTON FARMS INC	2015		153.77	Issued Judgements 2012-2015
		2014		143.78	Certified Mail Returned - Unclaimed - UTF
		2013		132.10	Warrant UTF - NDAA
		2012		126.90	Sent to Elections to research 2016
		2011		13.14	Assessors confirmed - Home has been DEMOLISHED
		2010		143.11	Assessors confirmed - Acct is INACTIVE
		2009		140.13	Last payment made was 10/2015
				<u>852.93</u>	
1627	VON BRANDENFELS CARL MARTIN	2015		47.47	Issued Judgements 2009-2015
		2014		48.91	Mail Returned 2009 - UTF
		2013		43.65	Assessors confirmed - no longer on site - owner filed
		2012		54.57	bankruptcy - property sold - unable to collect
		2011		66.33	Assessors confirmed - Home has been DEMOLISHED
		2010		72.56	Assessors confirmed - Acct is INACTIVE
		2009		71.14	Last payment made was 10/2015
				<u>404.63</u>	
1795	SMITH ROBERT W	2017		181.99	Issued Judgements 2006-2017
		2016		150.35	Mail Returned - VACANT - UTF
		2015		89.84	No elections address
		2014		88.16	Last payment made was 1/2006
		2013		76.82	
		2012		96.38	
		2011		163.90	
		2010		175.48	
		2009		172.09	
		2008		183.05	
		2007		192.93	
		2006		202.63	
		2005		102.91	
				<u>1,876.53</u>	
1993	RILEY TERRI JO	2015		49.46	Issued Judgements 2012, 2013
		2014		43.91	Mail Returned - NDA - UTF 2014
		2013		38.79	Notice of disposal of personal property pursuant to ORS
		2012		45.01	90.675 BRPER & PASSANNANTE , P.S ATTORNEYS AT
				<u>177.17</u>	LAW Assessors confirmed - Home has been DEMOLISHED Assessors confirmed - Acct is INACTIVE Last payment made was 12/2011

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		AMOUNT DUE			
ACCOUNT	OWNER	TAX YR	BUSINESS	MANF STRUCT	REASON UNCOLLECTIBLE
2077	ST HELEN JULIANN	2014		75.88	Issued Judgments 2008-2013
		2013		71.47	Mail Returned - NDA - UTF
		2012		78.00	Assessors confirmed - Home has been DESTROYED by
		2011		73.20	FIRE/Verified it is gone/CANCELLED
		2010		78.10	Assessors confirmed - Acct is INACTIVE
		2009		76.67	Last payment made was 6/2008
		2008		81.23	
					<u>534.55</u>
2081	GRIMM CHERE HAMILTON KATHY	2015		47.79	Issued Judgements 2006-2009, 2011-2013
		2014		42.47	Mail Returned - NDA - UTF - NDAA
		2013		42.74	Assessors confirmed - Home has been DEMOLISHED
		2012		43.50	Assessors confirmed - Acct is INACTIVE due to Value of
		2011		75.71	Home - Unable to Collect
		2010		80.80	Last payment made was 3/2003
		2009		79.27	
		2008		84.01	
		2007		88.37	
		2006		92.60	
		2005		91.88	
		2004		98.91	
		2003		104.24	
		2002		125.57	
		2001		125.65	
		2000		129.25	
		1999		127.43	
1998		115.88			
1997		108.50			
1996		82.16			
			<u>1,786.73</u>		
32714	WOODRUFF, MICHAEL J	2015		<u>1,325.44</u>	Issued Judgement 2015
				<u>1,325.44</u>	Assessors confirmed - Home has been moved out of the County without a trip permit issued. Verified it is GONE. Assessors confirmed - Acct is INACTIVE. Last payment made was 10/2015
432136	BAKER DOUGLAS C	2015	436.07		Issued Judgements 2013-2015
		2014	516.79		Mail Returned - NDA - UTF - UNCLAIMED
		2013	<u>519.61</u>		Given to elections in 2015
			<u>1,472.47</u>		Assessors confirmed - Floating Home had to be torn down per neighbor. It had some mold issues and was not able to be repaired. The Float still remains. Last payment made was 10/2015
433298	NW FLOORING AND HOME IMPROVEMENT INC FORTNEY PAUL B	2011	261.62		Issued Judgements 2009, 2011
		2010	438.21		Mail Returned - NDAA - UTF 2015-2017
		2009	<u>307.77</u>		Business Closed
			<u>1,007.60</u>		Last payment made was 2/2010
434847	OREGON PAPER COMPANY	2015	-		Issued Judgements 2012-2014
		2014	-		Mail Returned - NDA - UTF
		2013	4,876.48		Sent current balance stmt 2016 to president marie issa
		2012	<u>5,107.84</u>		Business Closed
			<u>9,984.32</u>		Assessors confirmed - Acct is INACTIVE. Last payment made was 10/2015

EXHIBIT "B"

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as of 8/2/2018

"TAXES ONLY " UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

AMOUNT DUE

ACCOUNT	OWNER	TAX YR	BUSINESS	MANF STRUCT	REASON UNCOLLECTIBLE
		TOTAL	47,657.92	6,957.98	

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AMOUNT DUE					
ACCOUNT	OWNER	TAX YR	BUSINESS	MANF STRUCT	REASON UNCOLLECTIBLE
1143	Larson, Jason Lee & Melanie Rachel	2017		509.14	Received notice of abandonment
		2016		501.84	Last Payment Received 2/2016
				<u>1,010.98</u>	
1758	Simonian, Robert	2015		49.61	Property query shows as an abandonment
		2014		49.38	Last Payment Received 11/2012
		2013		43.32	
				<u>142.31</u>	
1814	Smith, Scott E	2017		92.82	Abandoned - Left State and Unable to Locate
		2016		82.03	Last Payment Received 3/2017
		2015		57.44	
				<u>232.29</u>	
1841	Larsen, Jette M	2017		83.97	Received form hersner hunter attorney
		2016		99.78	Last Payment Received 1/2012
		2015		61.92	
		2014		54.87	
		2013		52.69	
		2012		59.65	
				<u>412.88</u>	
1984	Edwards, Mary S & Lynne L	2015		44.14	Notice of abandoned Mobile Home received - by
		2014		39.15	Nov 3, 2015 must be removed
		2013		39.58	Last Payment Received 2/2006
		2012		40.19	
		2011		93.90	
		2010		100.35	
		2009		98.51	
		2008		104.56	
		2007		110.09	
		2006		115.49	
		2005		2.16	
				<u>788.12</u>	
2566	Sanders, Barbara	2017		53.74	From Stephen D Petersen LLC; 4/15/16 Letter of
		2016		52.59	abandoned
		2015		37.96	Last Payment Received 11/2014
				<u>144.29</u>	
2574	Koppe, Wilhelmina & Gerardus	2017		86.61	Notice to remove personal property 45 days as of
		2016		80.58	12/21/2017 per Lewis Hanson and Co.
		2015		51.80	Last Payment Received 11/2004
		2014		52.14	
		2013		46.01	
		2012		52.10	
		2011		290.68	
		2010		314.84	
		2009		301.01	
		2008		317.20	
		2007		310.22	
2006		20.25			
2005		205.34			
				<u>2,128.78</u>	
32369	Simpson, Bobbi J Lewis, Gary Alan	2017		48.04	Greenew & Markley, P.C. Dec. 1, 2016 must arrange
		2016		50.82	removal of structure to be mved before Jan. 18, 2017

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ACCOUNT	OWNER	TAX YR	AMOUNT DUE		REASON UNCOLLECTIBLE
			BUSINESS	MANF STRUCT	
		2015		36.38	No Payments Received
				<u>135.24</u>	
434064	Brandenfels, Martin	2015		8.43	Removed - Property Foreclosed
		2014		8.56	Last Payment Received 10/2015
		2013		8.62	
		2012		8.52	
		2011		40.61	
		2010		43.78	
		2009		43.38	
				<u>161.90</u>	
434062	Brandenfels, Martin	2012		8.52	Removed - Property Foreclosed
		2011		28.01	No Payments Received
		2010		29.90	
		2009		29.67	
				<u>96.10</u>	
433059	Brandenfels, Martin	2015		8.43	Removed - Property Foreclosed
		2014		8.56	Last Payment Received 10/2015
		2013		8.62	
		2012		8.52	
		2011		36.84	
		2010		36.84	
		2009		21.79	
				<u>129.60</u>	
1600	Brandenfels, Martin	2015		26.93	Removed - Property Foreclosed
		2014		24.13	Last Payment Received 10/2015
		2013		21.87	
		2012		20.29	
		2011		68.58	
		2010		68.32	
		2009		68.21	
		2008		53.61	
		2007		56.29	
		2006		58.79	
				<u>467.02</u>	
433058	Brandenfels, Martin	2015		42.00	Removed - Property Foreclosed
		2014		40.57	Last Payment Received 10/2015
		2013		38.80	
		2012		45.48	
		2011		45.38	
		2010		45.33	
		2009		26.17	
				<u>283.73</u>	
TOTAL				6,133.24	