

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Cancellation of
Uncollectible Personal Property Taxes

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

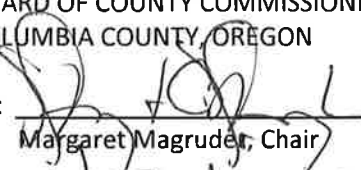
WHEREAS, the Board having reviewed the attached list of tax accounts finds that the property taxes shown thereon are indeed wholly uncollectible;

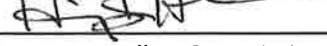
NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

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 8, 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

EXHIBIT "A"

INTEROFFICE MEMORANDUM


OFFICE OF COUNTY COUNSEL - SARAH HANSON

TO : Board of Commissioners
FROM : Sarah Hanson
MaryAnn Guess, Deputy Tax Collector
DATE : August 2, 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

COLUMBIA COUNTY TAX COLLECTOR

as of 8/2/2018

Exhibit B

"TAXES ONLY" UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

ACCOUNT	OWNER	TAX YR	AMOUNT DUE		REASON UNCOLLECTIBLE
			BUSINESS	MANF STRUCT	
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

EXHIBIT "B"

COLUMBIA COUNTY TAX COLLECTOR

as of 8/2/2018

Exhibit B

"TAXES ONLY " UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

		AMOUNT DUE			
ACCOUNT	OWNER	TAX YR	BUSINESS	MANF STRUCT	REASON UNCOLLECTIBLE
		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	