

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON
PORTLAND DIVISION

<p>MARTIN LYNCH, ET AL.,</p> <p>Plaintiffs,</p> <p>v.</p> <p>MULTNOMAH COUNTY, ET AL.,</p> <p>Defendants.</p>	<p>Case No. 3:23-cv-01502-IM (lead case)</p>
<p>JEFFREY SAWYER, ET AL.,</p> <p>Plaintiffs,</p> <p>v.</p> <p>MARION COUNTY, ET AL.,</p> <p>Defendants.</p>	<p>SETTLEMENT AGREEMENT BETWEEN <i>GABBERT</i> AND <i>BAKER</i> PLAINTIFFS AND DEFENDANTS COLUMBIA COUNTY, JACKSON COUNTY, MARION COUNTY, BAKER COUNTY</p> <p>Case No. 3:23-cv-01971-IM</p>
<p>MATTHEW GABBERT, ET AL.,</p> <p>Plaintiffs,</p> <p>v.</p> <p>JOSEPHINE COUNTY, ET AL.,</p> <p>Defendants.</p>	<p>Case No. 1:23-cv-01434-IM</p>
<p>JERRY BAKER,</p> <p>Plaintiff,</p> <p>v.</p> <p>BAKER COUNTY,</p> <p>Defendant.</p>	<p>Case No. 2:24-cv-01503-IM</p>

This Settlement Agreement is made and entered into by and between Plaintiffs, individually and on behalf of a class of all others similarly situated as defined below, and Defendants Columbia County, Oregon; Jackson County, Oregon; Marion County, Oregon; and Baker County, Oregon. The Parties, by their undersigned counsel, and subject to the approval of the Court pursuant to Fed. R. Civ. P. 23, hereby stipulate and agree as follows:

WHEREAS, in 2023 and 2024, class action lawsuits were initiated against several Oregon counties, including Defendants participating in this settlement, as well as a putative class consisting of all Oregon counties; and

WHEREAS, the Plaintiffs allege that the Defendants violated their civil rights contrary to the Federal and Oregon Constitutions by failing to provide Plaintiffs an opportunity to recover proceeds from the sale of tax-foreclosed properties formerly owned by Plaintiffs, or their predecessors-in-interest, that exceeded the unpaid taxes, fees, lost taxes, maintenance costs, and other costs associated with those properties (“Surplus Proceeds Claims”); and

WHEREAS, Defendants deny certain allegations in the Complaint, and have asserted defenses on the merits as well as affirmative defenses; and

WHEREAS, the Parties to this Settlement Agreement are aware of the various risks, uncertainties, burdens, and expenses associated with continued litigation; and

WHEREAS, the Parties have engaged in arm’s-length settlement negotiations over several months, including participating in a judicial settlement

conference with the Honorable John V. Acosta, and have reached an agreement to fully settle and resolve these Actions as to the Defendants on the terms and conditions set forth herein;

NOW, THEREFORE, in consideration of the covenants, agreements, and releases set forth herein and for other good and valuable consideration, it is agreed that the Actions be settled, compromised, and dismissed with prejudice as to Defendants on the following terms and conditions:

1. Definitions

1.1. Unless otherwise defined throughout the document, capitalized terms shall have the meanings provided below:

1.2. “Actions” means the class actions captioned *Martin Lynch, as Personal Representative of the Estate of Lynn Arden Graham-Lynch, et al. v. Multnomah County, et al.*, U.S. District Court for the District of Oregon, Case No. 3:23-cv-01502; *Jeffrey Sawyer, et al. v. Marion County et al.*, U.S. District Court for the District of Oregon, Case No. 3:23-cv-01971; *Matthew Gabbert, et al. v. Josephine County*, U.S. District Court for the District of Oregon, Case No. 1:23-cv-01434, *Jerry Baker v. Baker County*, U.S. District Court for the District of Oregon, Case No. 2:24-cv-1503, and any actions consolidated with these actions.

1.3. “Administration Costs” refer to the costs of the Claims Administrator, the costs associated with dissemination of the Class Notice, and the costs of administering the claims of Class Members.

1.4. “Complaints” refers to all complaints and amended complaints filed in the Actions.

1.5. “Authorized Claimant” means any Class Member who has submitted a timely and valid Claim to the Claims Administrator and whose claim for recovery has been approved for payment from the Settlement Fund.

1.6. “Claim” means a completed and executed Claim Form that has been timely submitted to the Claims Administrator in accordance with this Settlement Agreement and any requirements established by the Court.

1.7. “Claims Administrator” means the entity to be selected by the Parties and approved by the Court to administer the Class Notice and claims process.

1.8. “Claims Period” means the period from the first notification of members of the Class of the process for submission of Claims until six months after the entry of the Order granting preliminary approval of this Settlement, including any extensions pursuant to Paragraph 7.8.

1.9. “Class” refers to all persons who are included in the Settlement Class, as described in Paragraph 2.1, and who are not excluded under Paragraph 2.3.

1.10. “Class Counsel” means Qiu Qiu Law, Law Office of Shakeer Rahman, Law Office of Jacob Loup, and Akeeb Dami Animashaun, Esq.

1.11. “Class Member” means a person who is included in the Class.

1.12. “Class Notice” refers to the written documents informing Class Members of their rights, opportunities, and obligations under this Settlement.

1.13. “Class Period” refers to the time period from October 23, 2017 to June 7, 2024, except with regard to Defendant Baker County, for which the Class Period refers to the time period between September 7, 2018 and June 7, 2024.

1.14. “Class Representative” means Plaintiffs David Arndt, Barbara Newkirk, Michael Newkirk, Michael Langshaw, Dallis Bowman, Melody Gibson, Michelle Wend, and Jerry Baker.

1.15. “County” refers to each County participating in this Settlement individually—i.e., Columbia County, Oregon; Jackson County, Oregon; Marion County, Oregon; and Baker County, Oregon—and “Counties” refers to the same group of counties collectively. Both “County” and “Counties” includes the “County-Related Persons,” which shall mean each County’s predecessors, successors, assigns, and subsidiaries, as well as former and current affiliates, administrators, employees, elected officials (including, but not limited to, county treasurers), insurers, members, officers, directors, managers, employees, agents, servants, contractors, representatives, attorneys, associates, trustees, and volunteers.

1.16. “County-Related Taxing Jurisdictions” includes, for each County, all cities, districts, taxing entities, bonds, assessor funds, assessor obligations, or any other potential statutory recipients of County’s Tax Title Land Sales Fund (or equivalent fund), that have or may receive any proceeds from County’s sale of Eligible Property, and which are within the County.

1.17. “Court” means the United States District Court for the District of Oregon.

1.18. “Defendant” refers to each County participating in this Settlement individually—i.e., Columbia County, Oregon; Jackson County, Oregon; Marion County, Oregon; and Baker County, Oregon—and “Defendants” refers to the same group of counties collectively.

1.19. “Effective Date” is the date upon which the final approval by the Court of this Settlement Agreement pursuant to Fed. R. Civ. P. 23 becomes final and unappealable.

1.20. “Eligible Claimant” means a person who holds an Eligible Claim.

1.21. “Eligible Claim” means a claim submitted by a Potential Claimant to the Claims Administrator during the Claims Period that the Claims Administrator has approved as valid pursuant to the terms of the Settlement and any order of the Court.

1.22. “Eligible Property” means a parcel of real property foreclosed by Counties for the non-payment of real-property taxes or other County or local government taxes or fees, which was sold or is sold by the Counties for an amount in excess of the unpaid taxes, fees, and other costs associated with that property, and for which the statutory redemption period expired during the Class Period. For avoidance of doubt, the Eligible Properties are listed in the schedule attached as Exhibit 1. To the extent that there is any conflict between this definition and the attached schedule, the schedule controls.

1.23. “Parties” refers collectively to the Plaintiffs and the Defendants agreeing to this settlement.

1.24. “Plaintiffs” refers to Plaintiffs David Arndt, Barbara Newkirk, Michael Newkirk, Michael Langshaw, Dallis Bowman, Melody Gibson, Michelle Wend, and Jerry Baker individually and a class of all others similarly situated.

1.25. “Potential Claimant” means (i) a person or entity who owned, in whole or in part, or had a valid lien on, an Eligible Property or Potential Eligible Property as of the date the Eligible Property or Potential Eligible Property was deeded to any of the Counties under ORS 312.200, or (ii) for any person or entity encompassed by subparagraph (i) of this paragraph, their estate, heir, devisee, power of attorney, trustee, guardian, custodian, bankruptcy estate, or successor in interest that has acquired their interest in the Eligible Property or Potential Eligible Property by intestate succession, probate, merger, acquisition, dissolution, or takeover.

1.26. “Potential Eligible Property” means a parcel of real property foreclosed by Counties for the non-payment of real-property taxes or other County or local government taxes or fees, which has not yet been sold by the County, but may be sold by the County for an amount in excess of the unpaid taxes, fees, and other costs associated with that property, and for which the statutory redemption period expired during the Class Period. For avoidance of doubt, the Potential Eligible Properties are listed in the schedule attached as Exhibit 1. To the extent that there is any conflict between this definition and the attached schedule, the schedule controls.

1.27. “Released Claims” means, collectively, any and all claims, demands, rights, liabilities, suits, debts, obligations, and causes of action of every nature and

description whatsoever, known or unknown, in law or in equity, based on state or federal law, the United States Constitution, or the Oregon Constitution that the Plaintiffs or any other Class Members asserted or could have asserted in the Actions against Counties or County-Related Taxing Jurisdictions relating to or arising from any Eligible Property or Potential Eligible Property and the forfeiture, foreclosure, or sale of real property relating to the collection of unpaid property taxes on the Eligible Property or Potential Eligible Property.

1.28. “Releasees” includes Counties and County-Related Taxing Jurisdictions.

1.29. “Releasors” includes Plaintiffs, Class Members, and the Settlement Class.

1.30. “Settlement” means this Settlement Agreement and the resolution of the dispute between the Plaintiffs and the Class and Counties.

1.31. “Settlement Class” means the class of Persons identified in 2.1.

1.32. “Settlement Fund” shall refer to the Settlement Amount as set forth in Paragraph 4.2 below, plus interest on said amount.

1.33. “Summary Notice” refers to the abbreviated version of the Notice to be prepared by the Parties’ counsel in consultation with the Claims Administrator to be used in print media as discussed in Paragraph 7.5.

1.34. “Surplus Proceeds” means the difference between an Eligible Property’s actual sale price and the Total Redemption Costs, plus the Total Maintenance and Repair Costs, plus the Administration fee charged by the County

for each property sold, as set forth in the schedule attached as Exhibit 1, or for Eligible Properties sold after the date of this Settlement Agreement.

1.35. “Surplus Proceeds Interest” means the agreed interest on the total Surplus Proceeds as set forth in the table attached hereto as Exhibit 2.

2. The Settlement Class

2.1. The Parties agree for settlement purposes only that certification of a class is appropriate in the Actions. For purposes of this Settlement only, the Parties agree to the certification of the following Settlement Class, pursuant to Federal Rules of Civil Procedure 23(a) and (b)(3):

All persons and entities—and their heirs, successors, and assignees as defined under “Potential Claimants”—who held an ownership interest in, or a valid lien on, real property that Defendants obtained through a foreclosure action to satisfy unpaid real estate taxes or other County or local government taxes, fees, or penalties *and* whose redemption period expired during the Class Period, as identified in the schedule attached as Exhibit 1, *and* which the Counties (1) sold for an amount exceeding the unpaid taxes, fees, and other costs associated with that property; or (2) donated, transferred, or retained, where the real market value at the time title transferred to the County exceeded the amount of unpaid taxes, fees, and other associated costs.

2.2. The parties agree to appoint Plaintiffs Matthew Gabbert, Kelly Gabbert, David Arndt, Barbara Newkirk, Michael Newkirk, Michael Langshaw, Dallis Bowman, Melody Gibson, Michelle Wend, and Jerry Baker as Class Representatives for the Settlement Class.

2.3. The following persons and entities are excluded from the Settlement Class:

- 2.3.1. All governmental units and entities of any type whatsoever, including, but not limited to, the U.S. Department of Treasury, the Internal Revenue Service, the State of Oregon and Counties, albeit this provision does not apply to estate administrators who are pursuing claims on behalf of a deceased Eligible Claimant's estate;
- 2.3.2. All former holders of an interest in an Eligible Property or Potential Eligible Property as to which any Eligible Claimant or Potential Claimant has submitted a request to be excluded from the Class under the procedures set forth in the Class Notice that is accepted by the Court and that is not timely revoked;
- 2.3.3. All former holders of an interest in an Eligible Property or Potential Eligible Property by reason of a lien to secure payment of a debt or judgment, which debt or judgment has since been satisfied or released; and
- 2.3.4. All Potential Claimants who have already released their claim for Surplus Proceeds against Counties through a settlement agreement, release, or final judicial judgment as to which there is no appeal pending and/or the time to appeal has expired. For avoidance of any possible doubt, this includes any claim from Marion County property at tax lot 103W12BA01500, assessor number 100557, and/or legal description Jefferson Mobile Home

Subdivision, Block 1, Lot 13, Acres 0.149, which was already separately settled with prior owner Robert Halleman.

2.4. The Parties agree, subject to the approval of the Court, to the appointment of Qiu Qiu Law, Law Office of Shakeer Rahman, Law Office of Jacob Loup, and Akeeb Dami Animashaun, Esq., as Class Counsel for the Settlement Class.

2.5. The certification of the Settlement Class shall be binding only with respect to the Settlement of the Actions and only if the judgment contemplated by this Settlement Agreement becomes final and the Effective Date occurs. Nothing in this Settlement Agreement shall serve in any fashion, either directly or indirectly, as evidence of or support for certification of a class or any other matter, in these Actions or any other action, other than for settlement purposes, and the Parties intend that the provisions herein concerning certification of the Settlement Class shall have no effect whatsoever in the event that the Settlement does not become final. Counties expressly reserve the right to contest class certification in the event the Settlement is terminated or the Effective Date does not occur for any other reason.

3. Approval of this Agreement and Dismissal of Claims Against Defendants

3.1. The Parties shall use their reasonable best efforts to effectuate this Agreement, including cooperating fully in seeking the Court's approval for the establishment of procedures (including the giving of class notice under Federal Rules of Civil Procedure 23(c) and (e)) to secure the complete and final approval of

this Settlement Agreement and the dismissal with prejudice of the Actions as to the Releasees only.

3.2. Plaintiffs shall submit to the Court a motion seeking preliminary approval of this Agreement (the “Preliminary Approval Motion”). The Preliminary Approval Motion shall include the proposed form of an order (a) preliminarily approving this Agreement; (b) approving the proposed form of, method for, and proposed dates of dissemination of notice to the Settlement Class, (c) authorizing dissemination of notice of the Settlement Agreement and of the final judgment contemplated by this Agreement to all Class Members; (d) scheduling dates for Class Members to request exclusion from the Settlement Class or to object to the terms of the Settlement; and (e) scheduling a hearing before the Court to consider the final approval of the Settlement Agreement.

3.3. In moving for final approval of this Settlement Agreement, the Parties shall seek entry of an order and final judgment. The terms of that proposed order and final judgment will include, at a minimum, the substance of the following provisions: (a) certifying the Settlement Class described in Paragraph 2.1, pursuant to Rule 23 of the Federal Rules of Civil Procedure, solely for purposes of this Settlement as a settlement class; (b) as to the Actions, approving finally this Settlement and its terms as being a fair, reasonable, and adequate settlement as to the Class Members within the meaning of Rule 23 of the Federal Rules of Civil Procedure and directing its consummation according to its terms; (c) directing that all Releasers shall, by operation of law, be deemed to have released all Releasees

from all claims in the Actions; (d) as to Releasees, directing that the Actions be dismissed with prejudice and, except as provided for in this Agreement, without costs; (e) reserving exclusive jurisdiction over the Settlement and this Agreement, including the interpretation, administration, and consummation of this settlement; (f) determining under Federal Rule of Civil Procedure 54(b) that there is no just reason for delay and directing that the judgment of dismissal in the Actions as to Defendants shall be final; and (g) providing that (i) the Court's certification of the Settlement Class is without prejudice to, or waiver of, the rights of any Defendant, including Defendants, to contest certification of any other class proposed in this litigation, (ii) the Court's findings in this order shall have no effect on the Court's ruling on any motion to certify any other class related to this litigation or on the Court's rulings concerning any Defendant's motion; and (iii) no party may cite or refer to the Court's approval of the Settlement Class as persuasive or binding authority with respect to any motion to certify any other class.

3.4. This Agreement shall become effective on the Effective Date, which is when (a) the Court has entered in the Actions a final order certifying the Settlement Class described in Paragraph 2.1 and approving this Agreement under Federal Rule of Civil Procedure 23(e) and has entered a final judgment dismissing the Actions with prejudice as to Defendants without costs other than those provided for in this Agreement, and (b) the time for appeal or to seek permission to appeal from the Court's approval of this Agreement and entry of a final judgment as to Defendants described in subparagraph (a) hereof has expired in the Actions or, if appealed,

approval of this Agreement and the final judgment in the Actions as to Defendants has been affirmed in its entirety by the Court of last resort to which such appeal has been taken and such affirmance has become no longer subject to further appeal or review. It is agreed that the provisions of Rule 60 of the Federal Rules of Civil Procedure shall not be considered in determining the above-stated times.

4. Settlement Payment Amount

4.1. In full and final settlement of the Actions as to Defendants, Defendants shall pay the amounts stated in Paragraph 4.2 (the "Settlement Amount") into the Settlement Fund and shall take the actions stated in Paragraphs 4.3 to 4.5.

4.2. The Settlement Amount shall consist of: (a) \$4,919,409.99, with each County's portion, as specified in Exhibit 2, to be paid within ninety (90) days of the date of complete execution of this Settlement Agreement into an interest-bearing escrow account under the jurisdiction of the Court and administered under the terms set forth in Paragraphs 6.1 to 6.5 below, plus (b) any and all Surplus Proceeds of County sales of Potential Eligible Properties, or County payments for Potential Eligible Properties under the terms set forth in Paragraph 4.4, occurring from the date of the execution of this Settlement Agreement through the expiration of the Claims Period, which Surplus Proceeds or payments shall be paid promptly into the same interest-bearing escrow account under the jurisdiction of the Court and administered under the terms set forth in Paragraphs 6.1 to 6.5 below.

4.3. As additional consideration to the Settlement Class, each County will hold one auction for all Potential Eligible Properties in the ordinary course,

reasonably, in good faith, and in accordance with Oregon law, prior to the expiration of the Claims Period. The auction will require a minimum starting bid not greater than the tax debt, prejudgment interest, penalties, accrued taxes, costs, fees and interest, plus any associated fees and costs, pursuant to ORS 312.530(4). The amounts of the judgments, prejudgment interest, and penalties for each property to be auctioned are shown in the attached Exhibit 1. Each County will promptly notify Class Counsel of the results of the auctions and any Surplus Proceeds resulting therefrom shall be added to the Settlement Fund.

4.4. In lieu of auctioning all Potential Eligible Properties, a County may choose to pay into the Settlement Fund the assessed value of any Potential Eligible Property at the time the post-foreclosure redemption period ended if the assessed value was less than \$15,000 at the time the post-foreclosure redemption period ended.

4.5. With respect to any Potential Eligible Property that is not sold during the Claims Period, or for which the assessed value is not paid pursuant to Paragraph 4.4, the County shall (1) continue to auction any such property in the ordinary course of business with any reserve to be set in the County's discretion or (2) make properties available for private arm's length purchase and make available any Surplus Proceeds to the former property owner directly or through unclaimed property (as per HB 2089). For properties with a real market value of \$1,100 or less, as indicated in the schedule attached as Exhibit 1, Columbia County may dispose of such properties by paying a total of \$3,000 to the State Treasury for all such

properties, to be distributed pro rata among the former property owners based on the tax debt owed.

4.6. If this Settlement Agreement does not receive final Court approval, or if the Actions are not certified as class actions for settlement purposes, or if the Agreement is rescinded, terminated, or otherwise fails to become effective or final, then all amounts paid by Defendants into the Settlement Fund (other than costs expended or incurred for notice and administration in accordance with Paragraphs 5.1.1 to 5.1.2 below, which shall be allocated among Defendants pro rata based on the amounts contributed by each Defendant), shall be returned to Defendants from the escrow account along with any interest accrued thereon within thirty (30) calendar days of the finality of the Court's denial of final approval of the Settlement Agreement, or the termination or rescission of the Agreement.

5. Distributions from the Settlement Fund

5.1. The Settlement Fund shall be distributed as follows:

5.1.1. First, in an amount not to exceed \$250,000 to pay the cost of Court-approved notice of the Settlement to the Class Members, including the costs of identifying Class Members, mailing the Class Notice to Class Members, and publishing the Class Notice, and the administrative costs associated therewith;

5.1.2. Second, to pay the Claims Administrator's costs of administering the claims procedures, as set forth in Paragraphs 7.1 to 7.12;

- 5.1.3. Third, after the Effective Date, to pay the attorneys' fees and cost and expense reimbursements of Class Counsel, and any service awards to the Class Representatives as approved by the Court pursuant to the procedures set forth in Paragraphs 8.1 to 8.3;
- 5.1.4. Fourth, after the Effective Date, to pay pro rata (i) Eligible Claims up to the full amount of the Surplus Proceeds plus accrued interest applicable to the Surplus Proceeds of each Class Member's Eligible Property and (ii) any amounts paid into the Settlement Fund for Potential Eligible Property pursuant to Paragraphs 4.2 to 4.4. If the total amount of such payments exceeds the net amount available in the Settlement Fund for distribution, then all such payments will be reduced pro rata;
- 5.1.5. Fifth, after the Effective Date, and after all payments required under Paragraphs 5.1.1 to 5.1.4 have been made, to reimburse Counties for payment of Surplus Proceeds to any Potential Claimant who submitted a valid and timely request to be excluded (i.e., opt out) from the Class under the procedures set forth in the Class Notice, and to whom Counties paid during the period between the submission of a valid request for exclusion from the Class and the expiration of the period to submit timely claims under the Settlement Agreement. Defendants shall submit proof of any payments of Surplus Proceeds under the

terms of this subparagraph to the Claims Administrator and to Class Counsel no later than ten (10) days after the conclusion of the time period for submission of Claims.

5.1.6. Sixth, after the Effective Date and after all payments required under Paragraphs 5.1.1 to 5.1.5 have been made, a portion of the Surplus Proceeds Interest equal to one-half of each County's proportionate share of unclaimed Surplus Proceeds Interest shall be distributed to the Counties on a pro-rata basis, as demonstrated in Exhibit 2.

5.1.7. Seventh, after the Effective Date and after all payments required under Paragraphs 5.1.1 to 5.1.6 have been made, any amount remaining from the Settlement Fund will be distributed on a pro-rata basis to the Counties' housing authorities or to other nonprofit organizations operating within the County for housing placement and support services, rental assistance, and/or the development of new affordable housing. The shares attributable to Baker County, Columbia County, and Jackson County shall be distributed to their respective housing authorities. If Marion County's share is to be distributed to one or more nonprofit organizations, then (1) approval of the nonprofit organization(s) by Plaintiffs shall not be unreasonably withheld, and (2) there shall be a presumption of approval if the

designated organization(s) provide the services enumerated in this Paragraph.

6. Administration of the Settlement Fund Escrow Account

6.1. The escrow account shall be maintained at Huntington National Bank.

6.2. All payments into the escrow account shall, at the direction of Class Counsel, be invested in instruments or accounts backed by the full faith and credit of the United States Government or fully insured by the United States Government or an agency thereof, including U.S. Treasury Bills, U.S. Treasury Money Market Funds, or a bank account insured by the Federal Deposit Insurance Corporation (“FDIC”) up to the guaranteed FDIC limit. Any interest earned on any of the foregoing shall become part of the Settlement Fund. Defendants shall have no responsibility for, or liability in connection with, the Settlement Fund or escrow account, including without limitation, the investment, administration, maintenance, or distribution thereof.

6.3. The Settlement Fund held in the escrow account shall be deemed and considered to be in custodia legis of the Court and shall remain subject to the jurisdiction of the Court, until such time as the Settlement Fund shall be fully distributed pursuant to this Agreement or further order(s) of the Court.

6.4. Subject to the limitation set forth in Paragraph 5.1.1, and upon agreement of the Parties, reasonable disbursements for expenses associated with providing notice of the Settlement to the Settlement Class, expenses for maintaining and administering the Settlement Fund, and taxes and expenses

incurred in connection with taxation matters may be paid without approval from the Court and shall not be refundable to Defendants in the event the Agreement is disapproved, rescinded, or otherwise fails to become effective, to the extent such expenses have actually been expended or incurred. Any refund that becomes owed to Defendants if this Settlement does not become final or is rescinded or otherwise fails to become effective, may be paid out of the escrow account without approval from the Court. No other disbursement from or distribution of the Settlement Fund shall be made without prior approval of the Court.

6.5. The escrow account is intended by the Parties hereto to be treated as a “qualified settlement fund” within the meaning of Treas. Reg. § 1.468B-1, and to that end the Parties hereto shall cooperate with each other and shall not take a position in any filing or before any tax authority that is inconsistent with such treatment. At the request of Defendants, a “relation back election” as described in Treas. Reg. § 1.468B-1(j) shall be made so as to enable the escrow account to be treated as a qualified settlement fund from the earliest date possible, and the Parties shall take all actions as may be necessary or appropriate to this end. At the direction of Class Counsel, taxes or estimated taxes shall be paid on any income earned on the funds in the escrow account, irrespective of whether final approval has occurred. In the event federal or state income tax liability is finally assessed against and paid by Defendants as a result of any income earned on the funds in the escrow account, Defendants shall be entitled to reimbursement of such payment from the funds in the escrow account after approval of the Court and whether or not

final approval has occurred. Defendants will use reasonable efforts to resist any such assessment or payment. Except as set forth in this Paragraph, Defendants and any Releasee, and their respective counsel, shall have no responsibility to make any tax filings related to the Settlement Fund or to pay any taxes or tax expenses with respect thereto, and neither Defendants nor any Releasee nor their respective counsel shall have any liability or responsibility for the taxes or expenses incurred in connection with taxation matters.

7. Notice to the Class and Claims Administration

7.1. The Claims Administrator shall, as directed by Class Counsel, provide the Class Notice to the Class and administer the claims process consistent with any Court orders. The Claims Administrator's actions shall be subject to the jurisdiction of the Court.

7.2. The Claims Administrator will be responsible for all aspects of claims administration, including without limitation: (a) creating and maintaining a database of names and addresses of Class Members; (b) comparing the database with a national change-of-address database; (c) printing and mailing notices, each with an assigned unique personal identification number ("PIN"); (d) compiling new address information and re-sending any notices returned as undeliverable and, if appropriate, skip tracing those that are returned as undeliverable and do not contain a forwarding address; (e) establishing and maintaining a website for the purposes of notice and claim administration, including the creation of forms and IVR procedures that will provide for electronic submission of claim forms, and the

maintenance of a toll-free telephone number dedicated to the Settlement;

(f) providing a blank Claim Form by mail or email to any Class Members who request one; and (g) compiling a list of Class Members who submit properly completed Claim Forms, either by mail or via the website, and verifying the accuracy and completeness of the Claim Forms.

7.3. Within 45 days following entry of the Preliminary Approval Order or other date set by the Court, the Claims Administrator shall send written notice of the Settlement to each Class Member via regular first-class U.S. mail postage pre-paid. Notice of the Settlement will advise Class Members who owned properties that have not yet been sold that they have the right to redeem those properties prior to any sale. The Parties shall provide Class Members' addresses to the Claims Administrator based on the last-known addresses reflected in the Counties' records and any updated addresses the Parties' or the Claims Administrator's investigation shall have discovered. Before sending the notices, the Claims Administrator shall run all addresses provided through the National Change of Address database and if necessary other available databases. The envelopes containing the notices shall include a notation requesting address correction. The Claims Administrator will forward any notice that is returned with a forwarding address to the forwarding address within fourteen (14) days of receiving the returned mail and shall update the Potential Claimant address list with all forwarding addresses. The Claims Administrator will take additional reasonable investigative actions to locate Potential Claimants.

7.4. If a Class Member is determined to be deceased, the Claims Administrator shall attempt to locate heirs or successors through all available databases and reasonably diligent search methods, including without limitation obituaries.

7.5. The Claims Administrator will also provide notice by publication of the Summary Notice pursuant to the terms of a publication plan in traditional and social media designed to target Potential Claimants in a cost-effective manner.

7.6. The Claims Administrator will establish a website for the Settlement that will at a minimum contain the Class Notices, Claim Forms, Settlement Agreement, and relevant pleadings and motions filed in the litigation. The Defendants and Class Counsel shall establish links on their websites to the settlement website, where applicable.

7.7. The Claim Form shall be approved by the Court and shall require sufficient information for the Claims Administrator and the Parties to assess whether the person submitting the claim is a Class Member. The Claim Form shall provide for the release of the Released Claims against Defendants.

7.8. Class Members shall have 180 days from the Court's entry of the Preliminary Approval Order to submit a completed Claim Form to the Claims Administrator. Upon agreement of the Parties and approval of the Court, the deadline for submission of a completed Claim Form may be extended. A Claim shall be deemed to be submitted on the earliest of the date that it is received by the Claims Administrator, or the date when it was posted, if received with a postmark

indicated on the envelope and if mailed by first-class mail or other delivery service and properly addressed.

7.9. Each Claimant shall be deemed to have submitted to the jurisdiction of the Court with respect to the Claimant's Claim, and the Claim will be subject to investigation and discovery by the Parties and the Claims Administrator under the Federal Rules of Civil Procedure, provided that such investigation and discovery shall be limited to that Claimant's status as a Class Member and the validity and amount of the Claimant's Claim. No discovery shall be allowed on the merits of these Actions or this Settlement in connection with the processing of Claims. No discovery shall be allowed in this action by the holders of Eligible Claims as to the validity of other claims to an Eligible Property.

7.10. The Claims Administrator shall receive Claims and process them in accordance with this Settlement Agreement and any applicable Court order. The Parties shall reasonably cooperate with the Claims Administrator to provide information necessary for the Claims Administrator to validate or reject claims. The Claims Administrator shall undertake reasonable efforts to assess whether each Claim is valid pursuant to the terms of this Settlement Agreement and any applicable Court orders. As to each Claim asserting an unrecorded interest in an Eligible Property, the person submitting the claim shall be required to submit an affidavit or declaration setting forth all the factual and legal bases for the asserted unrecorded interest. With regard to claims of an interest in an Eligible Property

through adverse possession, the affidavit or declaration shall set forth facts to show all of the elements of adverse possession under Oregon law.

7.11. The Parties and claimants may seek a determination from the Court as to the validity and/or amount of any Eligible Claim decided by the Claims Administrator or from a Special Master appointed by the Court, or other neutral arbiter agreed to by the Parties and the Claimants.

7.12. The approval and denial of Claims is a matter separate and apart from the Settlement between Counties and the Plaintiffs, and any decision by the Claims Administrator, the Court, a Special Master, or any appellate court concerning the approval or denial of a Claim shall not affect the validity or finality of the Settlement.

8. Attorneys' Fees, Cost Reimbursement and Class Representative Service Awards

8.1. Class Counsel may move the Court for an award of attorneys' fees and cost and expense reimbursements and for a service award to the Class Representatives to be paid solely from the Settlement Fund as set forth in Paragraphs 5.1.3. Class Counsel's motion shall be filed no later than 45 days before the date set for the hearing on the final approval of the Settlement Agreement. Class Counsel's motion for attorneys' fees will not exceed 25% of the Settlement Fund as set forth in Paragraphs 1.32 and 4.2, and Defendants will not oppose.

8.2. The Class Notice will provide Class Members with notice of, and the opportunity to object to, the motion for award of attorneys' fees, costs, and expenses, and the service award.

8.3. Failure by the Court to either rule on or approve attorneys' fees or costs and expenses in an amount other than that stated in Paragraph 8.1 shall not be grounds for any Party to withdraw from the Settlement, shall not delay the Settlement becoming final, and shall not delay the Effective Date of the releases described above. The procedure for and the allowance or disallowance by the Court of the application by Class Counsel for attorneys' fees, costs, and expenses, or service award for the Class Representatives to be paid out of the Settlement Fund, are not part of this Agreement, and are to be considered by the Court separately from the Court's consideration of the fairness, reasonableness, and adequacy of the Settlement, and any order or proceeding relating to a request for attorneys' fees and reimbursement of costs and expenses or service awards, or any appeal from any such order, shall not operate to terminate or cancel this Agreement, or affect or delay the finality of the judgment approving the Settlement.

9. Release and Covenant Not to Sue

9.1. In addition to the effect of any final judgment entered in accordance with this Agreement, this Agreement, upon the Effective Date, and in consideration of payment of the Settlement Amount into the escrow account, and for other valuable consideration, the Releasees shall be completely released, acquitted, and forever discharged from any and all claims, demands, actions, suits, and causes of

action, whether class, individual, or otherwise in nature (whether or not any Class Member has objected to the Settlement or makes a claim upon or participates in the Settlement, whether directly, representatively, derivatively, or in any other capacity) under any federal, state, local, statutory, or common law of any jurisdiction in the United States, that the Plaintiffs and Class Members, Releasors, or each of them, ever had, now has, or hereafter can, shall, or may ever have, that now exist or may exist in the future, on account of, or in any way arising out of, any and all known and unknown, foreseen and unforeseen, suspected or unsuspected, actual or contingent, liquidated or unliquidated claims, injuries, damages, and the consequences thereof in any way arising out of or relating in any way to any conduct of the Releasees during the period October 13, 2017 through and including the Effective Date as alleged in the Complaints concerning tax foreclosures of properties by Defendants, the sale of such foreclosed properties, the retention by Defendants of any Surplus Proceeds from the tax foreclosure or sale brought under the U.S. Constitution, 42 U.S.C. § 1983, any other federal law, the Oregon Constitution, and any Oregon statute or common law.

9.2. Releasors expressly release all County-related Taxing Jurisdictions, and any other actual or potential recipients of funds from foreclosed-on properties in any of the Counties.

10. Miscellaneous Provisions

10.1. Within 10 days of the motion for preliminary approval of this Settlement being filed with the Court, the Defendants shall ensure that notice is

given to the Attorney General of the United States, the Oregon Attorney General, and the appropriate state official of each state in which a class member resides, based on the last address known to Defendants. Each such notice shall contain all of the information required under 28 U.S.C. § 1715. All relevant approval and court filing dates will be scheduled to ensure compliance with the Class Action Fairness Act (“CAFA”). Plaintiffs will cooperate reasonably with Counties to ensure compliance so that the release described herein is fully enforceable. At least seven (7) days before the Final Approval Hearing, Defendants’ counsel shall file a report with the Court confirming that these notices were timely sent.

10.2. The Parties agree that if necessary for the efficient administration of the claims process, they may move the Court for the appointment of a Special Master to assist with administering and facilitating the Settlement. Upon approval of the Court, the Special Master will be empowered to facilitate the resolution of claims among Class Members, including their various interests and entitlement to claims relating to Surplus Proceeds. Costs associated with any Special Master so appointed shall be paid from the Settlement Fund.

10.3. The Parties intend this Settlement to be a final and complete resolution of all of Plaintiffs’ Released Claims against Counties. Except as otherwise provided in this Settlement, each Party shall bear its own costs.

10.4. This Settlement, including the exhibits attached to this Settlement, may not be modified or amended, nor may any of its provisions be waived, except by a writing signed by or on behalf of all Parties. The waiver by any Party of any

breach of this Settlement by any other Party shall not be deemed a waiver of that breach by any other Party, nor shall it be deemed a waiver of any other breach of this Settlement by that Party or any other Party. Any breach of this Settlement by a Party shall not be deemed a breach by any other Party.

10.5. Without further order of the Court, the Parties may agree to reasonable extensions of time to carry out any of the provisions of this Settlement.

10.6. If other Oregon Counties or the State of Oregon enter into settlements in connection with the Actions, the Parties shall reasonably cooperate with one another and other settling parties to facilitate coordination of settlements, settlement administration, notice, and other aspects of settlement that may promote judicial economy or reduce overall costs of settlement notice and claims administration.

10.7. This Settlement and its attached exhibits constitute the entire agreement among the Parties concerning this Settlement. No representations, warranties, or inducements have been made by or to any Party concerning this Settlement and its attached exhibits other than those contained and memorialized in the Settlement and its attached exhibits. This Settlement supersedes any and all earlier statements, representations, promises, or other agreements, written or oral, with respect to the subject matter of this Settlement.

10.8. If any provision of this Settlement is held to be unenforceable for any reason, the unenforceability thereof shall not affect any other provisions of this Settlement.

10.9. This Settlement may be executed in one or more original or electronic counterparts. All executed counterparts and each of them shall be deemed to be one and the same instrument. Counsel for each Party will maintain their own respective original signature pages. A complete set of executed counterparts shall be filed with the Court.

10.10. This Settlement shall be governed by the laws of the State of Oregon without regard to conflicts of laws except to the extent that federal law requires that federal law govern.

10.11. All counsel and any other person executing this Settlement and any exhibits attached to this Settlement warrant and represent that they have the full authority to do so and that they have the authority to take the appropriate action required or permitted to be taken pursuant to the Settlement to effectuate its terms.

The Parties have caused this Settlement to be executed by their duly authorized representatives.

[Signatures on Next Page]

Dated: _____, 2026

Michael Zhang (OSB No. 185180)
5020 Martin Luther King Jr. Blvd.,
Suite S
Portland, Oregon 97211
michael@qiu-qiulaw.com

Dated: _____, 2026

Jacob Loup
Law Office of Jacob Loup
400 Corporate Pointe, Suite 300
Culver City, California 90230
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347-391-5009

Dated: _____, 2026

Shakeer Rahman
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Los Angeles, California 90010
shakeer@loosr.net
323-546-9236

Dated: _____, 2026

Akeeb Dami Animashaun
355 S. Grand Ave, Suite 2450
Los Angeles, California 90071
dami@animashaun.me
929-266-3971

*Counsel for Plaintiffs and Proposed
Class*

Dated: _____, 2026

Kellie Jo Smith
Board Chair

For Defendant Columbia County

Dated: _____, 2026

Danny Jordan
County Administrator

For Defendant Jackson County

Dated: _____, 2026

Jan Fritz
Chief Administrative Officer

For Defendant Marion County

Dated: _____, 2026

Shane Alderson
Commission Chair

For Defendant Baker County

Ex. 1

Baker County Surplus							
Deeded to County	Acct #	Account Name	Last known address	Tax w/interest at end of redemption	County Costs	Sr. Def (ORS 275.275(a)(a))	Sale Price
10/16/18	6921	Schlenikman, Henry	Schleinkman, Henry c/o Martin, Darrel 1338 Bonsella Walla Walla, WA 99362	\$126.31	\$285.52	\$0	\$4,000
10/16/18	14682	Mizell, Alice	Mizell, Alice c/o Kenneth Street 14094 Pine Crk Ln Baker City, OR 97814	\$990.72	\$1,187.64	0	\$120,000
10/16/18	7892	Mizell, Alice	Mizell, Alice c/o Kenneth Street 14094 Pine Crk Ln Baker City, OR 97814	\$5,676.84	-	0	Sold with 14682
Manufactured home attached to 7892	901184	Street, Kenneth & Seanna L	Street, Kenneth & Seanna L 14094 Pine Crk Ln Baker City, OR 97814	\$772.93	-	0	Man. Home attached to and sold with 7892; released 10 warrants @ \$16 each and zero'd out tax
9/30/19	16767	Nicholescu, Jerry	Nicholescu, Jerry G 3655 E Shady Glen Boise, ID 83706-0110	\$19,727.49	-	0	Deeded Back to Owner
9/30/19	5713	Painter, Ross & Carol	Painter, Ross & Carol 62053 Behrens Ln Summerville, OR 97876	\$897.34	-	0	Deeded Back to Owner
9/30/19	5716	Painter, Ross & Carol	Painter, Ross & Carol 62053 Behrens Ln Summerville, OR 97876	\$6296.12	-	0	Deeded Back to Owner
9/30/19	13765	American West Land Corp	American West Land Corp c/o Ken Hoopes 3410 Court St Baker City, OR 97814	\$1,988.48	\$389.68	0	\$2,550
9/29/20	9680	Baker, Jerry	Baker, Jerry PO Box 174 Weiser, ID 83672	\$10,232.15	\$6,096.33	\$5,134.95	\$38,000
9/29/20	5808	WH Ellis	WH Ellis Attn: Gergory Woods CPA PO Box 82206 Portland, OR 97282	\$837.67	-	0	Mining Claim
9/29/20	11548	Garrett, Brandon	Barrett, Brandon PO Box 675 Halfway, OR 97834	\$3445.52	\$1053.96	0	\$25,000
9/29/20	11692	Willems, Darrell Harold	Willems Darrell Harold c/o Danean Riley 2845 Madison Ave Baker City, OR 97814	\$3049.75	\$9359.07	Inactive 5/19/06	\$26,500
9/29/20	4881	Truscott, Carlotta F	Truscott, Carlotta F 36385 Dry Creek Rd Baker City, OR 97814	\$1,061.17	-	0	Deeded Back to Owner
9/29/20	1476	Buxton, Pamela	Buxton, Pamela 650 Valley Ave Baker City, OR 97814	\$4028.40	-	0	Deeded Back to Owner
9/29/20	9454	Wolf, David A	Wolf, David A PO Box 381 Huntington, OR 97907	\$1177.72	-	0	Not Sold
10/01/21	2080	Koos, George A	Koos, George A 2650 17 th St Baker City, OR 97814	\$8,120.79	-	0	Deeded Back to Owner
10/01/21	8048	Darrington, John	Darrington, John 1910 Sampson Butte, MT 59701	\$188.99	\$1,021.48	0	\$8200
10/03/22	2441	Binschus, Fawnie Ward Heirs of	Binschus, Fawnie Ward Heirs of 20454 Aliston Ln Burlington, WA 98233	\$3,539.56	-	0	\$17,000
10/03/22	2442	Binschus, Fawnie Ward Heirs of	Binschus, Fawnie Ward Heirs of 20454 Aliston Ln Burlington, WA 98233	\$3,708.70	-	0	\$17,000
10/03/22	18085	Chase Real Properties LLC	Chase Real Properties LLC PO Box 309 Sumpter, OR 97877	\$2,447.95	\$945	0	\$40,000
10/03/22	15603	Simpson, Max & Esther	Simpson, Max & Esther Estate of Simpson, Esther 423 Marteeson Kuna, ID 83634	\$188.91	-	0	Holding Rd Dept; Assessed Value \$10
10/02/23	9427	Bacon, Frances	Bacon, Frances PO Box 45 Huntington, OR 97907	\$2845.63	-	0	Not Sold
10/02/23	9428	Bacon, Frances	Bacon, Frances PO Box 45 Huntington, OR 97907	\$9471.17	-	0	Not Sold
10/22/23	3527	McGuire, Shari Ann	McGuire, Shari Ann 2275 19 th St Baker City, OR 97814	\$4778.41	-	0	Deeded Back to Owner
10/22/23	15304	Williams, LH	Williams LH c/o Sharp, Raymond 6620 N Camino De La Karina Tucson, AZ 85718	\$1.03	-	0	Not sold

Columbia County Surplus

Tax ID	Tax Lot	Foreclosed From	Judgment Amount	Judgment Date	County Deed Date	Pre-Judgment Interest	Post-Judgment Interest	Due on Deed Date	Sale Price / RMV
Sold Properties									
6497	3N2W22-BD-06600	GISI LAWRENCE C & VERNIS D	\$130.85	10/10/2016	10/24/2018	\$3.51	\$24.34	\$158.69	
6498	3N2W22-BD-06700	GISI LAWRENCE C & VERNIS D	\$130.85	10/10/2016	10/24/2018	\$3.51	\$24.34	\$158.69	\$1,001.00
7650	4N2W16-CC-02601	JPMORGAN CHASE BANK NA	\$13,903.00	10/10/2016	10/24/2018	\$372.60	\$2,585.96	\$16,861.56	\$127,899.00
8381	4N2W35-BC-01000	GIFT MARK H	\$43.00	10/10/2016	10/24/2018	\$1.15	\$8.00	\$52.15	\$3,100.00
14499	5N1W28-BA-01500	DU BOIS CHARLIE HWASSER ETHEL MAYE	\$10,834.18	10/10/2016	10/24/2018	\$290.36	\$2,015.16	\$13,139.69	\$80,850.00
25204	6N5W05-00-00502	LOUCKS JOHN R & NORMA E	\$547.20	10/10/2016	10/24/2018	\$14.66	\$101.78	\$663.64	\$2,855.00
28267	8N4W27-DC-00800	BUTLER ROY FRANKLIN	\$962.64	10/10/2016	10/24/2018	\$25.80	\$179.05	\$1,167.49	\$23,001.00
29191	4N2W02-00-03900	ST HELENS LUMBER COMPANY	\$97.62	10/10/2016	10/24/2018	\$2.62	\$18.16	\$118.39	\$500.00
10179	4N1W04-AD-03300	HOWARD AUBY W & MICHELLE A	\$4,409.32	10/16/2017	10/23/2019	\$118.17	\$812.42	\$5,339.91	\$30,000.00
10654	4N1W04-CA-10900	WEND DEBRA E	\$7,164.34	10/16/2017	10/23/2019	\$192.00	\$1,320.03	\$8,676.37	\$65,000.00
22176	7N2W07-C0-00101	2305 COLUMBIA BUILDING LLC	\$9,116.51	10/16/2017	10/23/2019	\$244.32	\$1,679.72	\$11,040.55	\$65,000.00
22473	4N4W03-BC-08200	PRUTCH TONI E	\$5,946.65	10/16/2017	10/23/2019	\$159.37	\$1,095.67	\$7,201.69	\$37,500.00
22524	4N4W03-BD-01702	LINN FLOYD R	\$1,289.73	10/16/2017	10/23/2019	\$34.56	\$237.63	\$1,561.93	
22525	4N4W03-BD-01703	LINN FLOYD R	\$1,289.73	10/16/2017	10/23/2019	\$34.56	\$237.63	\$1,561.93	\$17,000.00
25206	6N5W05-00-00601	LOUCKS JOHN R & NORMA E	\$38.11	10/16/2017	10/23/2019	\$1.02	\$7.02	\$46.15	\$1,100.00
26892	7N4W05-DA-00200	WEST IRA R	\$3,797.41	10/16/2017	10/23/2019	\$101.77	\$699.67	\$4,598.85	\$26,590.00
19503	7N2W17-BD-03600	SENRSONEN BERNT E & JOHANNE CTOLLISEN RICHARD & STANTON	\$241.48	9/27/2018	10/7/2020	\$32.55	\$224.98	\$1,471.96	\$40,100.00
17597	5N2W36-C0-00900	TARBELL FAMILY REVOCABLE TRUST	\$12,267.32	9/27/2018	10/7/2020	\$328.76	\$2,272.52	\$14,868.61	\$175,000.00
7203	3N2W24-BC-03000	TEUFEL KENT R	\$130.35	9/27/2018	10/7/2020	\$3.49	\$24.15	\$157.99	
7204	3N2W24-BC-03100	TEUFEL KENT R	\$34.12	9/27/2018	10/7/2020	\$0.91	\$6.32	\$41.36	\$3,002.00
20792	7N3W16-B0-01400	WILEY CHRIS	\$32.25	9/27/2018	10/7/2020	\$0.86	\$5.97	\$39.09	\$500.00
8186	4N2W27-C0-00700	LANGSHAW DANIEL & DENINE	\$11,743.59	9/21/2020	5/3/2021	\$314.73	\$657.64	\$12,715.96	\$103,000.00
7215	3N2W24-BC-04300	FABECK ALFRED L & VERA	\$131.37	9/26/2019	10/14/2021	\$3.52	\$24.60	\$159.49	\$1,000.00
Unsold Properties									
27457	7N5W10-00-00200	BANKSTON ROSS L SR BANKSTON ROSS L II	\$489.36	10/10/2016	10/24/2018	\$13.11	\$91.02	\$593.50	\$39,650.00
28112	8N4W24-00-00399	GIFT MARK H	\$32.19	10/10/2016	10/24/2018	\$0.86	\$5.99	\$39.04	\$500.00
435948	4N1W20-BC-00300	LEAMY RICHARD L & JEANNE M	\$1,684.98	10/16/2017	10/23/2019	\$45.16	\$310.46	\$2,040.60	\$156,360.00
27523	7N5W11-00-00300	BANKSTON ROSS L I & ROSS L II & HEIDI J	\$4,765.85	9/27/2018	10/7/2020	\$127.72	\$882.87	\$5,776.45	\$238,880.00
23828	5N5W00-00-07800M1	BOLYARD DALE E & IDA	\$43.79	9/27/2018	10/7/2020	\$1.17	\$8.11	\$53.08	\$800.00
24701	5N5W00-00-06100M1	BOLYARD DALE E & IDA	\$30.56	9/27/2018	10/7/2020	\$0.82	\$5.66	\$37.04	\$500.00
24755	5N5W27-00-00400M1	BOLYARD DALE E & IDA	\$30.56	9/27/2018	10/7/2020	\$0.82	\$5.66	\$37.04	\$500.00
24777	5N5W33-00-00500M1	BOLYARD DALE E & IDA	\$30.56	9/27/2018	10/7/2020	\$0.82	\$5.66	\$37.04	\$500.00
24797	5N5W34-00-00400M1	BOLYARD DALE E & IDA	\$30.56	9/27/2018	10/7/2020	\$0.82	\$5.66	\$37.04	\$500.00
25148	6N5W00-00-04200M1	BOLYARD DALE E & IDA	\$33.09	9/27/2018	10/7/2020	\$0.89	\$6.13	\$40.11	\$500.00
25150	6N5W00-00-04300M1	BOLYARD DALE E & IDA	\$85.93	9/27/2018	10/7/2020	\$2.30	\$15.92	\$104.15	\$500.00
12279	4N1W05-CC-02500	BRUCE HALL	\$4,152.23	9/27/2018	10/7/2020	\$111.28	\$769.20	\$5,032.71	\$50,070.00
24042	4N4W08-AA-00201	TEUFEL KENT R	\$30.56	9/27/2018	10/7/2020	\$0.82	\$5.66	\$37.04	\$500.00
9971	4N1W04-AA-08101	WILEY CHRIS	\$40.78	9/27/2018	10/7/2020	\$1.09	\$7.55	\$49.43	\$500.00
17869	7N2W16-BC-00300	WILEY CHRIS	\$47.82	9/27/2018	10/7/2020	\$1.28	\$8.86	\$57.96	\$500.00
20098	7N2W32-A0-00799	WILEY CHRIS	\$30.53	9/27/2018	10/7/2020	\$0.82	\$5.66	\$37.00	\$500.00
436271	5N1W28-AD-05101	WITHERS RUTH	\$40.56	9/27/2018	10/7/2020	\$1.09	\$7.51	\$49.16	\$500.00
27458	7N5W10-00-00300	BANKSTON ROSS L SR BANKSTON	\$10,855.52	9/26/2019	10/14/2021	\$290.93	\$2,008.27	\$13,154.72	\$376,650.00
24564	5N4W31-00-01400M	ELLSON ALICE 1/2 & ELLSON RAYMOND 1/2	\$66.03	9/26/2019	10/14/2021	\$1.77	\$12.22	\$80.02	\$500.00
25277	6N5W06-BC-04501	HEINEMANN GLORIA & JOHN	\$650.70	9/26/2019	10/14/2021	\$17.44	\$120.38	\$788.52	\$19,440.00
435011	4N2W02-00-04300	ST HELENS LUMBER COMPANY	\$35.72	9/26/2019	10/14/2021	\$0.96	\$6.61	\$43.29	\$500.00
25040	6N4W03-A0-00300 M1	LAJAMBE A R	\$33.19	9/21/2020	12/21/2022	\$0.89	\$6.81	\$40.89	\$500.00
436954	4N1W04-CB-02902	STAFFORD DONALD & BRANDY	\$31.35	9/21/2020	12/21/2022	\$0.84	\$6.43	\$38.62	\$500.00
22891	4N4W04-BC-08500	UNKNOWN OWNER	\$47.41	9/21/2020	12/21/2022	\$1.27	\$9.73	\$58.41	\$500.00
5995	3N2W18-00-00101	KIRTLAND & ETLINGER & JUNGE	\$116.63	9/20/2021	9/20/2023	\$1.55	\$20.94	\$139.12	\$4,040.00
21009	7N2W16-CC-00816	THOMPSON ROBERT D & JUDY O	\$47.12	9/20/2021	9/20/2023	\$0.63	\$8.46	\$56.21	\$1,100.00
24048	4N4W08-AA-00500	THORNE JOSEPH & ROSEMARIE	\$7,236.55	9/20/2021	9/20/2023	\$193.94	\$1,320.67	\$8,751.16	\$196,920.00

Jackson County Surplus

TAX ACCT	MAILING/AGENT NAME	MAP & TAX	PROPERTY ADDRESS	REDEMPTION EXP	DATE DEEDED	TOTAL DELINQ	TOTAL INTEREST			TOTAL TAXES DUE	ACTUAL	OH MGT	SALE PRICE
				DATE	TO COUNTY		DATE SOLD	TAXES	TO EXPIRATION		FEES	DIRECT COSTS	
SOLD PROPERTIES													
10018722	WILLIAMS, JESSE	381W08AA01200	3554 ALLEY LN PHOENIX	9/27/2021	3/10/2022	10/11/2023	\$ 6,489.93	\$ 3,132.13	\$ 322.16	\$ 9,944.22	\$ 1,389.21	\$ 3,352.30	\$ 25,000.00
10110090	CALLAHAN DON B	402E170000500	SISKIYOU HWY, ASHLAND	10/16/2017	11/6/2017	11/1/2019	\$ 219.79	\$ 95.95	\$ 233.16	\$ 548.90	\$ 777.10	\$ 980.53	\$ 1,500.00
10133566	MEDCALF BOBBY P	361W020AC12900	712 MANZANITA	10/10/2018	10/11/2018	11/15/2019	\$ 3,911.67	\$ 914.95	\$ 404.29	\$ 5,230.91	\$ 965.91	\$ 3,382.50	\$ 45,000.00
10151353	HERGENRETHER, JOHN M; HERGENRET	352W08A000100A1	7860 AVE OF THE SUN	10/10/2018	10/11/2018	11/4/2019	\$ 2,518.57	\$ 882.49	\$ 326.78	\$ 3,727.84	\$ 965.91	\$ 3,382.50	\$ 15,000.00
10251702	HARDING DONALD EUGENE	341W03B0009000	935 HWY 227; TRAIL	12/29/2022	2/7/2023	10/11/2023	\$ 2,236.81	\$ 1,026.55	\$ 134.42	\$ 3,397.78	\$ 766.43	\$ 2,262.93	\$ 10,500.00
10270578	DE LORME ROBERT D/EILEEN M	341W15B8004700	192 WILLIAMS LN; SHADY COVE, OR	10/10/2018	10/11/2018	4/4/2019	\$ 11,253.23	\$ 6,583.89	\$ 250.00	\$ 18,087.12	\$ 8,318.85	\$ 2,739.56	\$ 73,000.00
10344531	MAYNARD RUBY	371W21B8002300	1501/1503 BROOKDALE AVE, MEDFORD	10/16/2017	11/6/2017	4/1/2019	\$ 13,382.92	\$ 5,729.75	\$ 710.31	\$ 19,822.98	\$ 1,686.86	\$ 2,706.72	\$ 172,000.00
10386181	DURHAM, MICHAEL	372W24AD004900	850 BEATTY	10/10/2018	10/11/2018	12/19/2019	\$ 15,870.60	\$ 8,126.42	\$ 882.98	\$ 24,880.00	\$ 615.03	\$ 1,111.07	\$ 25,857.00
10405790	HAGIST, STANLEY C	372W25C8092000	205 CHESTNUT ST MEDFORD	11/9/2019	12/19/2019	10/11/2023	\$ 7,810.32	\$ 3,859.24	\$ 581.65	\$ 12,251.21	\$ 40,661.89	\$ 3,034.00	\$ 57,700.00
10412481	MCCULLOUGH DOLORA M TRUSTEE	372W25DC110000	502 PEACH; MEDFORD	10/16/2017	11/6/2017	4/1/2019	\$ 11,344.28	\$ 4,186.61	\$ 564.61	\$ 16,095.50	\$ 665.75	\$ 2,706.72	\$ 104,000.00
10429401	COURTRIGHT, HELEN M	372W25B8099400	1122 SUNSET AVE; MEDFORD	10/10/2018	10/11/2018	12/9/2019	\$ 11,672.84	\$ 4,477.30	\$ 634.30	\$ 16,784.44	\$ 615.14	\$ 1,111.07	\$ 80,500.00
10437789	BCAP LLC TRUST; HSBC BANK USA	372W35A4003000	976 Cherry St Medford	12/16/2020	3/10/2022	10/11/2023	\$ 11,545.74	\$ 6,946.54	\$ 704.24	\$ 19,196.52	\$ 1,643.92	\$ 3,352.30	\$ 136,000.00
10472667	STURM, DENNIS M	383W210000502	1340 CHINA GULCH RD, JACKSONVILLE	9/27/2021	3/10/2022	12/19/2023	\$ 15,594.28	\$ 19,879.94	\$ 1,807.78	\$ 31,282.00	\$ 829.06	\$ 837.74	\$ 31,561.00
10496676	BELLA VISTA HEIGHTS LLC	371W21A0003000	N FOOTHILL RD MEDFORD	11/9/2019	1/27/2020	5/5/2020	\$ 109.01	\$ 51.70	\$ 254.26	\$ 414.97	\$ 701.67	\$ 3,539.93	\$ 800.00
10514185	PEARSON STANFORD E	323E32A8023000	RED BLANKET RD.; PROSPECT	12/29/2022	2/7/2023	10/8/2024	\$ 56.08	\$ 12.27	\$ 252.40	\$ 320.75	\$ 583.39	\$ 2,961.96	\$ 1,000.00
10514841	STEWART, NICHOLAS L; STEWART, ROS	332E0900010000	MILL CREEK DR PROSPECT	11/9/2019	12/19/2019	10/11/2023	\$ 12,496.43	\$ 4,851.73	\$ 617.81	\$ 17,965.97	\$ 5,096.43	\$ 3,034.00	\$ 150,000.00
10519872	NEWKIRK, DAN F	344W260000701	2725 SYKES CREEK RD ROGUE RIVER	9/27/2021	3/10/2022	8/7/2024	\$ 4,359.11	\$ 2,012.65	\$ 226.04	\$ 6,597.80	\$ 2,534.47	\$ 3,352.30	\$ 75,000.00
10548455	FOULK, CHRISTINE; JACKSON, KELLY	372W02CC027000	2496 TERR MONT	10/10/2018	10/11/2018	10/11/2023	\$ 7,440.16	\$ 3,158.82	\$ 523.95	\$ 11,122.93	\$ 1,866.06	\$ 2,876.57	\$ 110,000.00
10554831	BOWSHER, RICHARD A	372W03B8001100	4028 INGLEWOOD CT CENTRAL POINT	11/9/2019	12/19/2019	10/11/2023	\$ 18,852.58	\$ 7,291.16	\$ 824.14	\$ 26,967.88	\$ 1,547.66	\$ 3,034.00	\$ 240,000.00
10557553	FRANCIS ANDY JOE	372W36B0015000	1182 KELLY ST; MEDFORD	12/29/2022	2/7/2023	11/29/2023	\$ 18,445.11	\$ 8,204.53	\$ 688.03	\$ 27,337.67	\$ 2,788.44	\$ 3,488.34	\$ 230,000.00
10664001	JENKINS, JEANINE L	341W21C0003500	22600 HWY 62 SHADY COVE	9/27/2021	3/10/2022	3/11/2024	\$ 15,206.16	\$ 7,014.14	\$ 686.50	\$ 22,906.80	\$ 784.11	\$ 3,352.30	\$ 117,000.00
10665437	TECHORE CONSULTANTS INC/ C/O ALM	341W21B8001000	6673 ROGUE RIVER DR.; SHADY COVE	10/16/2017	11/6/2017	3/25/2019	\$ 8,981.41	\$ 3,270.25	\$ 493.22	\$ 12,744.88	\$ 679.75	\$ 2,706.72	\$ 91,000.00
10879555	ROBINSON JAMES A TRUSTEE/ROBINS	341W16D0003017	478 YEW WOOD DR, SHADY COVE, OR	10/16/2017	11/6/2017	4/23/2019	\$ 4,552.00	\$ 1,917.87	\$ 387.15	\$ 6,857.02	\$ 679.75	\$ 2,696.48	\$ 48,000.00
10935988	EAGLE PT DEVELOPMENTS LLC	361W11B802401	ROBERT TRENT JONES JR BLVD EAGLE POINT	11/9/2019	1/27/2020	9/2/2020	\$ 277.20	\$ 125.46	\$ 260.19	\$ 662.85	\$ 881.67	\$ 1,895.28	\$ 5,800.00
UNSOLD PROPERTIES													
10163244	ROGUE INVESTMENTS INC	363W080001001	SARDINE CREEK RD GOLD HILL	11/9/2019	12/19/2019		\$ 194.35	\$ 91.07	\$ 257.46	\$ 542.88			
10202618	COCHRAN HOLDING CO LLC	372W11AC004000	3606 BURSSELL RD, CENTRAL POINT	12/29/2022	2/7/2023		\$ 45.48	\$ 25.52	\$ 50.00	\$ 121.00			
10293469	BJORNSEN, CINDY A; KRUPP, DAVID W	374W1900030000	Foots Creek Rogue River	12/16/2020	3/10/2022		\$ 86.02	\$ 27.52	\$ 105.73	\$ 219.27			
10326192	DOBRIN, KATHLEEN JOYCE	371W19A8011000	GRAND AVE MEDFORD	11/9/2019	1/27/2020		\$ 407.40	\$ 186.00	\$ 265.18	\$ 858.58			
10647252	DOTSON, SUE ; DOTSON, FRED ; STAPL	372W27D0003200	JANNEY LN MEDFORD	11/9/2019	1/27/2020		\$ 85.89	\$ 40.42	\$ 253.31	\$ 379.62			
10693198	BELL, LLOYD	352E0700007000	N OBENCHAIN RD BUTTE FALLS	11/9/2019	12/19/2019		\$ 161.76	\$ 75.41	\$ 256.17	\$ 493.34			
10958901	BELLA VISTA HEIGHTS LLC	371W2200003003	E MCANDREWS RD MEDFORD	11/9/2019	1/27/2020		\$ 193.88	\$ 90.27	\$ 257.38	\$ 541.53			
10977860	SMITH, JUSTIN B; PEREZ, TIFFANY L	371W20D0006999	4101 BARBARA JEAN WAY	10/10/2018	10/11/2018		\$ 556.48	\$ 243.25	\$ 271.20	\$ 1,070.93			
10983622	HUTCHINSON JAMES E	381W16C0002599	CAMP BAKER RD; PHOENIX, OR	12/29/2022	2/7/2023		\$ 56.98	\$ 27.17	\$ 50.00	\$ 134.15			
10993610	MOLLOY, ARTHUR E TRUSTEE; MOLLO	391E2300022999	TOLMAN CREEK RD, ASHLAND	9/27/2021	9/8/2023		\$ 79.98	\$ 65.09	\$ 63.55	\$ 208.62			
10993616	CLOER, HAROLD A; CLOER, BARBARA G	391E16AD040999	Prospect St Ashland	12/16/2020	3/10/2022		\$ 58.29	\$ 18.60	\$ 103.88	\$ 180.77			

Marion County Surplus

Account Number	Map Tax Lot	FCL Yr List	Transfer Date	Sale Date	Sales Price	Sale Type	Down Payment	Amt on Contract	Taxes/Int/Fees
Sold Properties									
513347	051W17BC01100	2015	2/1/2018	2018.04.11	\$7,543.16	Buy Back - QC	\$7,543.16	\$0.00	\$7,529.98
341154	073W33AD02800	2015	2/1/2018	2018.04.25	\$68,466.51	Buy Back - QC	\$68,466.51	\$0.00	\$66,933.83
M130372	072W28A002000	2015	2/1/2018	2018.08.29	\$6,543.91	Buy Back - QC	\$6,543.91	\$0.00	\$6,302.63
523783	072W28A002000	2015	2/1/2018	2018.08.29	\$22,772.68	Buy Back - QC	\$22,772.68	\$0.00	\$20,373.12
513425	051W17BA01000	2015	2/1/2018	2019.06.19	\$75,000.00	Auction - QC	\$75,000.00	\$0.00	\$21,598.14
559638	072W32BD11500	2015	2/1/2018	2019.06.19	\$22,875.57	Buy Back - QC	\$22,875.57	\$0.00	\$22,141.09
555458	092E18BC02600	2015	2/1/2018	2019.09.10	\$17,077.00	Private Sale - QC	\$17,077.00	\$0.00	\$8,698.94
M127796	041W13CA02900	2015	2/1/2018	2019.09.18		Auction - LSC			
597996	041W13CA02900	2015	2/1/2018	2019.09.18	\$69,000.00	Auction - LSC	\$17,250.00	\$51,751.00	\$12,623.06
349294	062W3400901	2016	2/21/2019	2019.10.30	\$1,000.00	Private Sale - QC	\$0.00	\$0.00	\$440.64
514355	051W34D000600	2017	11/14/2019	2019.12.04		Buy Back - LSC			
514356	051W34D000700	2017	11/14/2019	2019.12.04	\$37,664.89	Buy Back - LSC	\$7,000.00	\$30,664.89	\$37,917.35
582081	073W14AC01700	2017	11/14/2019	2019.12.18	\$18,012.95	Buy Back - QC	\$0.00	\$0.00	\$18,062.42
342343	073W03AD02001	2016	2/21/2019	2020.03.04	\$62,600.00	Auction - QC	\$62,600.00	\$0.00	\$11,579.18
525190	073W02DA03000	2017	11/14/2019	2020.03.04	\$25,100.00	Auction - LSC	\$6,275.00	\$18,825.00	\$12,755.02
100034	106E16CD06500	2017	11/14/2019	2020.03.04	\$6,000.00	Auction - LSC	\$1,500.00	\$4,500.00	\$429.34
M133502	083W15AA07400	2017	11/14/2019	2020.03.04		Auction - LSC			
595372	083W15AA07400	2017	11/14/2019	2020.03.04	\$145,000.00	Auction - LSC	\$36,250.00	\$108,750.00	\$19,911.82
100554	103W12BA01200	2017	11/14/2019	2020.05.06	\$21,200.00	Private Sale - LSC	\$5,300.00	\$15,900.00	\$973.54
547826	072W19AC01900	2016	10/8/2019	2020.10.17	\$57,610.00	Private Sale - LSC	\$14,402.05	\$43,207.95	\$28,469.52
554928	072W06CC14000	2017	2/1/2020	2020.11.04	\$28,485.17	Buy Back - QC	\$28,485.17	\$0.00	\$31,112.54
100485	103W11AD05500	2015	2/1/2018	2021.02.21	\$10,000.00	City Transfer - QC	\$10,000.00	\$0.00	\$27,399.85
565544	073W02DC00900	2018	1/21/2021	2021.08.25	\$126,100.00	Auction - QC	\$126,100.00	\$0.00	\$11,314.18
588709	072W19DD00300	2018	1/21/2021	2021.08.25	\$187,000.00	Auction - LSC	\$46,750.00	\$140,250.00	\$23,357.67
329536	093E26CB01102	2018	1/21/2021	2021.10.27	\$3,002.00	Private - QC	\$3,002.00	\$0.00	\$1,950.20
343108	041W17C001500	2019	1/4/2022	2022.04.13	\$2,248.86	Buy Back - QC	\$2,248.86	\$0.00	\$2,278.81
510917	041W17C001500	2019	1/4/2022	2022.04.13	\$5,496.95	Buy Back - QC	\$5,496.95	\$0.00	\$5,620.69
543280	073W01AC01700	2019	1/4/2022	2022.04.20	\$7,086.76	Buy Back - QC	\$7,086.76	\$0.00	\$7,098.26
543281	073W01AC01600	2019	1/4/2022	2022.04.20	\$5,874.29	Buy Back - QC	\$5,874.29	\$0.00	\$5,883.72
597970	041W13CA04500	2019	1/4/2022	2022.05.05		Auction - LSC			
597968	041W13CA04400	2019	1/4/2022	2022.05.05	\$170,000.00	Auction - LSC	\$45,000.00	\$125,000.00	\$12,241.22
521103	071W04B000600	2019	1/4/2022	2022.05.25	\$245,000.00	Auction - LSC	\$61,250.00	\$183,750.00	\$12,786.78
559911	072W06DD07100	2019	1/4/2022	2022.05.25	\$352,000.00	Auction - LSC	\$88,000.00	\$264,000.00	\$30,450.81
106178	051W17BD00104	2019	1/4/2022	2022.05.25	\$156,000.00	Auction - LSC	\$40,000.00	\$116,000.00	\$29,870.62
333121	072W30CD09600	2019	1/4/2022	2022.06.01	\$16,190.24	Buy Back - LSC	\$4,050.00	\$16,190.24	\$16,595.31
548041	073W10DA02500	2019	1/4/2022	2022.06.15	\$36,278.80	Buy Back - QC	\$36,278.80	\$0.00	\$38,182.06
548990	041W22AB01900	2020	2/16/2023	2024.03.20	\$22,207.18	Buy Back - QC	\$22,207.18	\$0.00	\$24,485.32
548994	041W22AB01500	2020	2/16/2023	2024.03.20	\$37,446.68	Buy Back - QC	\$37,446.68	\$0.00	\$41,223.60
334948	073W26DC08600L1	2021	1/23/2024	2024.07.03	\$14,267.56	Buy Back - QC	\$14,267.56	\$0.00	\$14,430.87
597125	073W25AD06800	2021	1/23/2024	2024.07.03	\$20,861.32	Buy Back - LSC	\$5,300.00	\$15,561.32	\$21,704.94
540294	091E07C000900	2021	1/23/2024	2024.08.28	\$11,876.64	Buy Back - LSC	\$3,000.00	\$8,876.64	\$13,889.74
Retained Properties									
349529	083W12A000804A2	2018	1/21/2021	NA	NA	NA	NA	NA	NA
348791	103W12BB05601	2021	1/23/2024	NA	NA	NA	NA	NA	NA
523910	072W29AB00700	2021	1/23/2024	NA	NA	NA	NA	NA	NA
598896	093E26C001700	2021	1/23/2024	NA	NA	NA	NA	NA	NA
353127	092W340000102	2020	2/16/2023	NA	NA	NA	NA	NA	NA
351255	081W32D000400A1	2020	2/16/2023	NA	NA	NA	NA	NA	NA
536212	093W080001000	2020	2/16/2023	NA	NA	NA	NA	NA	NA
536215	093W080000700	2020	2/16/2023	NA	NA	NA	NA	NA	NA
537081	103W02BD01700	2019	1/4/2022	NA	NA	NA	NA	NA	NA
524237	072W32CB09100	2019	1/4/2022	NA	NA	NA	NA	NA	NA
556316	106E22AB00300	2016	2/21/2019	NA	NA	NA	NA	NA	NA
531740	083W08C001100	2016	2/21/2019	NA	NA	NA	NA	NA	NA
Total Retained Properties									

Legend
Account Cancelled
Sold together
Sold Properties
Currently County Owned

Ex. 2

I. Settlement Fund Calculations

County	“Surplus Proceeds”	“Surplus Interest”	“Surplus Proceeds Interest”
Baker	\$235,986.63	\$123,787.32	\$359,773.95
Columbia	\$130,045.08	\$97,954.92	\$228,000.00
Jackson	\$1,397,995.93	\$773,484.24	\$2,171,480.17
Marion	\$1,484,159.50	\$675,996.37	\$2,160,155.87
Total			4,919,409.99

II. Surplus Interest Distribution to Counties

The chart below provides an example of how any remaining Surplus Interest should be distributed to the Counties:

Surplus Proceeds	\$1,000,000.00
Surplus Proceeds Interest	\$500,000.00
Surplus Proceeds plus Surplus Proceeds Interest	\$1,500,000.00
Total amount of claims made + other deductions	\$600,000.00
Proportion of Surplus Proceeds plus Surplus Proceeds Interest for which claims were made	40.00% = \$600,000
Proportion of Surplus Proceeds Interest for which claims were made	40.00% = \$200,000
Proportion of Surplus Proceeds Interest for which claims were not made	\$300,000
One-half of proportion of Surplus Proceeds Interest for which claims were not made	\$150,000
Amount to be distributed to counties on pro-rata basis	\$150,000.00