

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

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

ORDER NO. 76 - 2011

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 the 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 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 28th day of September, 2011.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: _____

Anthony Hyde, Chair

By: _____

Earl Fisher, Commissioner

By: _____

Henry Heimuller, Commissioner

Approved as to form

By: Sara Lawson
Office of County Counsel

EXHIBIT A

INTEROFFICE MEMORANDUM

SARAH HANSON
County Counsel

ROBIN ROJAS MCINTYRE
Assistant County Counsel

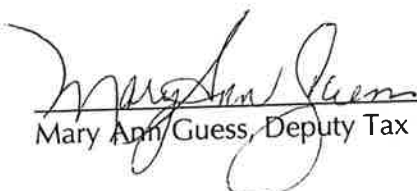
CYNTHIA ZEMAITIS
Paralegal / Natural Resources
Administrator

TO : Board of Commissioners
FROM : Sarah Hanson
MaryAnn Guess, Deputy Tax Collector
DATE : September 26, 2011
RE : Uncollectible 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 uncollectible personal property taxes be cancelled if they are considered wholly uncollectible. 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.

Mary Ann Guess, Deputy Tax Collector, prepared the attached list and I have reviewed it. We are in agreement that the taxes shown thereon are wholly uncollectible. Therefore, we are requesting the Board issue an order directing that they be cancelled. A draft order is attached for your review. If it looks satisfactory, please put it on the agenda for the next Board meeting.

Thank you for your consideration.


Mary Ann Guess, Deputy Tax Collector


Sarah Hanson, County Counsel

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Office of Columbia County Counsel
397-3839 (Office); 366-3925 (Fax)

EXHIBIT "B"

COLUMBIA COUNTY TAX COLLECTOR

as of June 28, 2011

"TAXES ONLY " UNCOLLECTIBLE PERSONAL PROPERTY ACCOUNTS

ACCOUNT	OWNER	TAX YR	BUSINESS	AMOUNT DUE	
				MANF STRUCT	REASON UNCOLLECTIBLE
2599	CHAMBERLAIN, ORRAN	1992		\$323.21	HOME DESTROYED, BURNT DOWN
		1993		\$292.47	NO RESPONSE TO MAILINGS
		1994		\$268.83	LAST PAYMENT 2003
		1995		\$223.41	CHECKED WITH ELECTION'S VOTER LIST
		1996		\$211.16	
		1997		\$185.97	
		1998		\$184.76	
		1999		\$202.19	
		2000		\$206.36	
		2001		\$205.32	
		2002		\$117.40	
		2003		\$105.23	
		2004		\$98.83	
2005		\$92.76			
2006		\$88.71			
2007		\$82.37			
2008		\$93.10			
				<u>\$2,982.08</u>	
1376	SMITH, PATRICIA	1995		\$185.79	ABANDONMENT
		1996		\$594.79	PROPERTY HAS BEEN DESTROYED/BURNED DOWN
		1997		\$567.03	REAL PROPERTY FORECLOSED ON BY LENDER
		1998		\$550.12	LAST PAYMENT 2000
		1999		\$576.61	CHECKED WITH ELECTION'S VOTER LIST
		2000		\$567.77	
		2001		\$555.11	
		2002		\$512.72	
		2003		\$407.50	
		2004		\$365.31	
		2005		\$323.62	
		2006		\$288.88	
2007		\$256.31			
2008		\$240.14			
2009		\$231.77			
				<u>\$6,223.47</u>	
30292	CRAMER, MATTHEW	1998		\$165.75	UNABLE TO LOCATE
		1999		\$182.81	RETURNED MAIL
		2000		\$183.56	NO PAYMENTS EVER MADE
		2001		\$173.14	CHECKED WITH ELECTION'S VOTER LIST
				<u>\$705.26</u>	
1411	SORENSEN, JERRY & CINDY E	2001		\$897.43	UNABLE TO COLLECT
		2002		\$855.31	UNABLE TO LOCATE
		2003		\$672.28	LAST PAYMENT 2002
		2004		\$597.54	CHECKED WITH ELECTION'S VOTER LIST
		2005		\$524.57	
				<u>\$3,547.13</u>	
1011	YOUNG CERRITTA A & SHROEDER F	2003		\$328.40	UNABLE TO COLLECT
		2004		\$314.99	UNABLE TO LOCATE
		2005		\$304.70	LAST PAYMENT 2002
				<u>\$948.09</u>	CHECKED WITH ELECTION'S VOTER LIST

EXHIBIT "B"

	WILLIAMSON, TOM & LEI	2005	\$178.57	INACTIVE
		2006	\$702.37	DESTROYED BY FLOOD
		2007	\$351.49	RETURNED MAIL LAST PAYMENT 2008 CHECKED WITH ELECTION'S VOTER LIST
			<u>\$880.94</u>	
2694	BOND DELBERT	2005	\$82.81	DESTROYED
		2006	\$78.30	UTF-RETURNED MAIL LAST PAYMENT 2004 CHECKED WITH ELECTION'S VOTER LIST
		2007	\$10.47	
			<u>\$171.58</u>	
2355	HOOD DONALD	2004	\$63.85	ABANDONED
		2005	\$224.33	CERTIFIED BY ASSESSOR
		2006	\$280.49	LAST PAYMENT 2009
		2007	\$263.78	CHECKED WITH ELECTION'S VOTER LIST
		2008	\$259.17	
		2009	\$185.24	
			<u>\$1,276.86</u>	
2354	FOSDICK GENE D	2007	\$300.97	ABANDONED & DESTROYED
		2008	\$293.06	RETURNED MAIL UTF
		2009	\$195.92	FLOOD DAMAGE, OWNER DECEASED LAST PAYMENT 2007 CHECKED WITH ELECTION'S VOTER LIST
			<u>\$789.95</u>	
2017	JEFFERS LORING & ARLENE	2005	\$113.66	ABANDONED THEN DESTROYED
		2006	\$107.89	RETURNED MAIL - UTF
		2007	\$100.15	LAST PAYMENT 2004 CHECKED WITH ELECTION'S VOTER LIST
			<u>\$321.70</u>	
536	VAN DORN, KELLIE	2004	\$339.49	ABANDONED
		2005	\$338.44	RETURNED MAIL, UTF
		2006	\$319.89	LAST PAYMENT 2003
		2007	\$306.01	CHECKED WITH ELECTION'S VOTER LIST
		2008	\$291.49	
		2009	\$312.01	
		2010	\$202.13	
			<u>\$2,109.46</u>	
2081	GRIMM, CHERIE	1996	\$306.64	ABANDONMENT
		1997	\$377.41	RETURNED MAIL, UTF
		1998	\$382.09	LAST PAYMENT 2003
		1999	\$407.21	CHECKED WITH ELECTION'S VOTER LIST
		2000	\$391.67	
		2001	\$361.96	
		2002	\$341.67	
		2003	\$274.95	
		2004	\$247.46	
		2005	\$218.51	
		2006	\$205.03	
		2007	\$183.67	
		2008	\$178.50	
		2009	\$179.24	
		2010	\$86.19	
			<u>\$4,142.20</u>	

EXHIBIT "B"

	HOOD, DAVID	2008	\$590.52	ABANDONED & DESTROYED
		2009	\$220.79	FLOOD DAMAGED LAST PAYMENT 2008 CHECKED WITH ELECTION'S VOTER LIST
			<u>\$811.31</u>	
2391	SCHAUMBERG TERRY & KELLY	2008	\$157.23	DESTROYED
		2009	\$162.75	LAST PAYMENT 2008 CHECKED WITH ELECTION'S VOTER LIST
			<u>\$319.98</u>	
	TOTAL		<u>\$25,230.01</u>	