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Agenda Date: June 23, 2004

To: Board of Commissioners

Department: Assessment and Taxation

Presented By: Jim Gangle, Assessor

Title: IN THE MATTER OF APPROVING THE CANCELLATION OF
PERSONAL PROPERTY UNCOLLECTIBLE TAX ACCOUNTS.

I. MOTION

MOVE APPROVAL OF ORDER NO. . TO ALLOW THE DEPARTMENT OF ASSESSMENT AND TAXATION TO WRITE OFF UNCOLLECTIBLE ACCOUNTS FOR THE YEARS 1973-74 THROUGH 1993-94.

II. ISSUE

Department of Assessment and Taxation requests permission to write off all uncollectible accounts listed on Attachment "A" for the tax years 1973-74 through 1993-94.

III. DISCUSSION

A. Background

Oregon Revised Statute 311.790: Cancellation of uncollectible personal property tax. If the tax collector and the district attorney for any county determine that taxes on personal property that are delinquent are for any reason wholly uncollectible, the tax collector and district attorney may request, in writing, the county court for an order directing that the taxes be canceled. The court, when so requested, may in its discretion order and direct the tax collector to cancel such uncollectible personal property taxes. The order shall be entered in the journal of the county court.

These accounts have been cancelled and are not active accounts. They are accounts that had taxes owing on personal property manufactured structures. Most of these manufactured structures have been dismantled, destroyed, or are unable to be located. Warrants are more than ten years old and have expired.

B. Analysis

This department has exhausted all available collection efforts and believes these taxes to be wholly uncollectible under ORS 311.790.

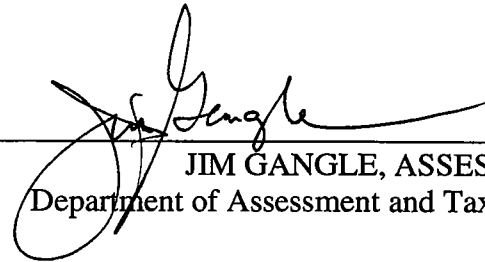
IV. IMPLEMENTATION

The Department of Assessment and Taxation will provide the necessary documents to cancel the taxes and warrants in Deeds and Records and Circuit Court. This action will be completed by August 1, 2004.

TO: THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

Pursuant to ORS 311.790, it is respectfully requested that the Board of County Commissioners of Lane County, Oregon order cancelled the taxes on personal property for the amounts and assessment year designated in the attached list, it having been determined by the undersigned that said taxes on personal property are wholly uncollectible.

Dated at Eugene, Lane County, Oregon, this 30 day of JUNE, 2004.



JIM GANGLE, ASSESSOR
Department of Assessment and Taxation



MARC KARDELL
Assistant County Legal Counsel

ATTACHMENT "A"

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Code Area</u>	<u>Tax Year</u>	<u>Tax Balance</u>
4000269	DEAN ROBERT	01900	1990	133.50
4001028	HARPER ALAN	06901	1979	83.06
			1980	80.43
			1981	80.91
			1982	80.31
			1983	81.56
4001507	SEIDLITZ DEAN & GEORGIN	09007	1980	87.27
			1982	160.45
			1983	136.53
			1984	122.41
			1985	117.86
			1986	180.98
			1987	177.21
			1988	185.34
			1989	183.93
			1990	181.41
			1991	127.73
			1992	11.48
4001671	BRAY RICHARD B	04501	1989	55.53
4002273	BUCHAN WILLIAM & JUANITA L	09006	1982	49.37
			1983	58.22
			1984	52.22
			1985	43.72
			1986	67.14
			1987	59.38
			1989	64.93
			1990	62.90
			1991	44.93
4003412	AGUIAR JAMES & MARTHA	01903	1975	56.76
			1976	28.16
4003636	VALLEY MOBILE HOMES	00414	1979	78.59
			1981	84.53
			1982	89.66
			1983	87.88
4004907	GILLIS HAROLD D	02802	1987	23.68
4005094	VALLEY MOBILE HOME SALES	02802	1978	79.18
4006530	KORN LEE W	00113	1984	286.35
			1985	285.82
			1986	290.84
			1987	327.83

4008825	LESTER FRANCIS L & ODESSA M	02802	1982	1.39
			1983	55.37
			1984	67.53
			1985	56.26
			1986	58.84
4009013	PHILLIPS MARC W	06900	1987	61.37
4010557	CLAGHORN R C & FRANCES	04003	1985	45.01
4011399	DAINES EDWARD L	09716	1991	14.08
4012850	MCDANIEL MICHAEL M & SANDRA	04001	1980	24.91
			1981	28.61
			1982	32.09
			1983	31.07
			1984	31.37
			1985	27.22
			1986	27.63
4013379	MAST JANICE A	07600	1992	1.33
4014955	CRUFF MERLE	01909	1979	46.57
			1980	71.06
			1982	203.66
4018139	GIFFIN JACK SAMUEL	01924	1989	125.60
4019731	NUNNIKHOVEN CYNTHIA	06602	1989	15.59
4021489	MCFERON DOUGLAS R	06928	1986	10.86
			1987	10.00
			1991	12.20
4021794	CHANEY THEODORE & FLORENCE	01900	1983	2.19
			1984	102.91
			1985	90.36
			1986	92.38
			1987	85.01
			1988	86.53
			1989	95.22
			1990	98.98
4024905	DAVIDSON ALLEN	01909	1987	87.83
4030118	HARPER DAVID A	06919	1981	42.05
			1982	33.89
			1983	34.40
			1984	33.24
			1985	25.01
			1986	30.21
			1987	27.63
			1991	28.01
4036461	WILSON ETHEL	05212	1987	8.34
4037352	PERKINS JIM E & KATHLEEN M	07105	1991	12.55
			1992	12.18

4050587	CRISP JACK	06928	1990	14.65
4061352	LAYTON MARY & MACHETTE PATRICIA M	00404	1982	60.50
4068787	POSTLE JANICE F & MICHAEL	00400	1990	346.08
4069157	RICH THURMAN	01900	1989	82.82
4072789	ALBERTS CECIL E	00116	1989	76.29
4072979	SHOOK DALE W	09700	1980	37.99
			1981	38.93
4073076	HAWKINS EDWIN & SHERYL	07600	1990	191.14
			1991	204.13
			1992	192.18
			1993	184.86
4076491	BURNETT BILLIE M & LEROY G	09716	1981	69.27
			1982	66.76
4078869	MUELLER ROBERTA KAY	07103	1981	304.59
			1982	319.56
			1983	289.16
			1984	355.65
			1985	271.44
			1986	363.07
			1987	324.08
			1988	351.48
			1989	364.83
			1990	375.45
			1991	178.62
			1992	169.87
4091599	NOICE VIOLA BETTY	02807	1982	36.47
4100564	RICKARD HARVEY G & RUTH A	06928	1980	141.52
			1981	139.96
4107536	WALKER DONALD	07600	1991	30.54
4109383	UNKNOWN	07601	1973	48.13
			1974	49.73
			1975	42.74
			1976	34.10
			1977	26.88
			1978	22.36
			1979	11.63
			1980	12.17
			1981	15.78
			1982	17.90
			1983	17.93
4110514	BUCKNER GABRIEL D & BUCKNER RAFAEL D	06930	1983	105.88
			1984	123.40
			1985	91.48
			1986	111.87
			1987	103.47
			1988	107.06

4110928	COOK CHESTER F ESTATE OF	02802	1990	133.98
			1991	100.78
			1992	86.59
			1993	68.60
4115646	BRUCK ROSALIE G	02802	1988	306.48
			1989	298.91
4119135	BRENEMAN DONNA S	06802	1984	59.56
4120950	BEARD RUSSELL D & JUDY	04501	1981	192.71
4122360	BROOKS MICHELE	04508	1993	1.91
4129472	ANDERSON ARNOLD & CLAUDETTE	04502	1985	1.53
4132344	JAMES COLIN S	09716	1980	63.74
			1981	70.97
			1982	79.02
			1983	71.93
			1984	71.60
			1985	62.55
			1986	66.05
			1987	58.07
			1988	60.03
4133615	FOLEY ROBERT E	06919	1985	88.77
			1986	107.23
			1987	98.37
			1988	101.41
4139455	DOYLE DANIEL E	05214	1992	174.31
4139703	BECK KATHERINE M	03206	1990	224.40
			1991	181.27
			1992	210.76
			1993	207.35
4149256	BURNETT BILLIE M	09716	1984	135.31
4150981	GLOCK FRED	02802	1990	27.76
			1991	57.86
4154249	LUNYOU BEVERLY	07600	1987	39.95

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.)IN THE MATTER OF APPROVING THE
)CANCELLATION OF PERSONAL PROPERTY
)UNCOLLECTIBLE TAX ACCOUNTS

WHEREAS, the Department of Assessment and Taxation is seeking approval of the cancellation of personal property accounts for tax years 1973-74 through 1993-94; and

WHEREAS, the attached list of accounts is for personal property manufactured structure accounts that have been dismantled, destroyed, or are unable to be located; and


WHEREAS, ORS 311.790 allows for the cancellation of these uncollectible taxes upon the request of County Counsel and the Assessor; and

WHEREAS, County Counsel and the Assessor agree that these accounts should be removed from the tax rolls; therefore it be

ORDERED that the Lane County Department of Assessment and Taxation take such action as is necessary to cancel the uncollectible personal property accounts for the years 1973-74 through 1993-94.

DATED this _____ day of June, 2004.

Bobby Green, Sr.
Chair, Lane County Board of Commissioners

APPROVED AS TO FORM
Date <u>6-4-04</u> lane county

OFFICE OF LEGAL COUNSEL