

W.10.D.2.

## AGENDA COVER MEMORANDUM

Agenda Date: June 23, 2004

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**DATE:** June 9, 2004

**TO:** Board of County Commissioners

**DEPARTMENT:** Management Services

**PRESENTED BY:** Jeff Turk, Property Management Officer 2

**SUBJECT:** ORDER/IN THE MATTER OF AUTHORIZING PAYMENT OF \$10,718.66 PLUS INTEREST TO THE STATE DEPARTMENT OF REVENUE FOR REIMBURSEMENT OF PROPERTY TAXES PAID BY THE STATE ASSOCIATED WITH THE SENIOR TAX DEFERRAL PROGRAM FOR PROPERTY FORECLOSED UPON BY LANE COUNTY IDENTIFIED AS ASSESSOR'S MAP # 21-35-07-30-01100

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1. **PROPOSED MOTION:** THE BOARD OF COUNTY COMMISSIONERS MOVES TO AUTHORIZE THE PAYMENT OF \$10,718.66 PLUS INTEREST TO THE STATE DEPARTMENT OF REVENUE FOR REIMBURSEMENT OF PROPERTY TAXES PAID BY THE STATE ASSOCIATED WITH THE SENIOR TAX DEFERRAL PROGRAM FOR PROPERTY FORECLOSED UPON BY LANE COUNTY IDENTIFIED AS ASSESSOR'S MAP # 21-35-07-30-01100
2. **ISSUE/PROBLEM:** The county acquired through tax foreclosure in September, 2003 property that was participating in the senior tax deferral program administered by the Dept. of Revenue. ORS 311.694 requires the county to reimburse the State for the amount of taxes, plus interest, paid by the State to the county upon tax foreclosure by the county. The amount currently due is \$10,718.66 through June 30<sup>th</sup>. Interest is accruing at the rate of \$1.15/day.

3. **DISCUSSION:**

- 3.1 Background

The subject parcel is an 800 sq. ft. house located in Westfir on a .5 acre lot. The former owner had been participating in the Senior Tax Deferral program offered by the State. The program allows the property

owner to defer tax payments to the county and the State pays the property taxes to the county for the owner. Statutes require the State to be repaid when the property is sold, the owner is no longer eligible for the program or the county forecloses on the property. The property was participating in the deferral program from 1990 – 1997. At that time the owner passed away and the State stopped making tax payments. Ensuing property taxes became delinquent and the county eventually foreclosed.

### 3.2 Analysis

ORS 311.694 requires payment to the Dept. of Revenue from the “unsegregated tax collections account” pursuant to an order by the Board. This is the account from which property taxes are disbursed to the taxing districts. Basically, there will be \$10,718.66 less to distribute to the taxing districts. The money does not come from the county’s General Fund.

### 3.3 Alternatives/Options

State law requires the county to reimburse the Dept. of Revenue.

### 3.4 Recommendation

It is recommended that the Board approve the order.

3.5 Timing Payment should be made by July 1 minimize accrued interest on the amount owed.

4. **IMPLEMENTATION/FOLLOW-UP:** Upon approval by the Board of County Commissioners, the Department of Assessment and Taxation will process payment to the Department of Revenue.
5. **ATTACHMENTS:**
  - Board Order
  - Bill from Dept. of Revenue

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.

IN THE MATTER OF AUTHORIZING PAYMENT OF \$10,718.66 PLUS INTEREST TO THE STATE DEPARTMENT OF REVENUE FOR REIMBURSEMENT OF PROPERTY TAXES PAID BY THE STATE ASSOCIATED WITH THE SENIOR TAX DEFERRAL PROGRAM FOR PROPERTY FORECLOSED UPON BY LANE COUNTY IDENTIFIED AS ASSESSOR'S MAP # 21-35-07-30-01100

WHEREAS Lane County is owner of the property identified as Assessor's map #21-35-07-30-01100 by virtue of property tax foreclosure in September, 2004 and

WHEREAS the State of Oregon, by and through its Department of Revenue, has paid the property taxes for said property for the years 1990 - 1997 as the former owner of said property was participating in the Senior Tax Deferral Program of the State of Oregon and

WHEREAS ORS 311.694 requires the County to repay the State, through its Department of Revenue, the amount of property taxes, plus interest, the State has paid to the County upon tax foreclosure of the property by the County

IT IS HEREBY ORDERED that pursuant to ORS 311.694 the County shall reimburse the State of Oregon, Department of Revenue, \$10,718.66, plus interest accruing at the rate of \$1.15 per day after June 30, 2004 on said amount, from the unsegregated tax collections account of the county.

IT IS FURTHER ORDERED, that this Order shall be entered into the records of the Board of Commissioners of the County.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Bobby Green, Chair,  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 6-14-04 lane county

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OFFICE OF LEGAL COUNSEL

IN THE MATTER OF AUTHORIZING PAYMENT OF \$10,718.66 PLUS INTEREST TO THE STATE DEPARTMENT OF REVENUE FOR REIMBURSEMENT OF PROPERTY TAXES PAID BY THE STATE ASSOCIATED WITH THE SENIOR TAX DEFERRAL PROGRAM FOR PROPERTY FORECLOSED UPON BY LANE COUNTY IDENTIFIED AS ASSESSOR'S MAP # 21-35-07-30-01100

5/17/04 10:26:43

DEFERRAL PAYOFF

ITDP146C

Account: 14365-65730 490 89 6 1 SCD Property Tax

MIROZ, THEODORE N DECD

164 WESTFIR ROAD  
WESTFIR OR 97492

Payoff Date: 5/17/04 ←

Payoff Balance:	10718.66
Daily Interest:	1.05

Summary as of:	Tax	Fees	Interest	Payment
6/30/03	6407.56	15.00	3957.86	.00

Additional Interest included to Payoff Date: 338.24

Current Lien: 7/09/90 20848.00

THIS LIEN AMOUNT IS AN ESTIMATE OF FUTURE TAXES TO BE PAID AND INTEREST TO BE CHARGED BASED ON LIFE EXPECTANCY TABLES

3=Exit F13=Fast Exit F17=Payoff Detail F22=Cancel Request(s)