

W. 4. C. 1.

Agenda Date: February 13, 2008

To: Board of Commissioners

Department: Assessment and Taxation

Presented By: Anette Spickard, Assessor

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

I. MOTION

MOVE APPROVAL OF ORDER NO. . TO ALLOW THE DEPARTMENT
OF ASSESSMENT AND TAXATION TO WRITE OFF UNCOLLECTIBLE TAXES.

II. ISSUE

Department of Assessment and Taxation requests permission to write off all
uncollectible accounts listed on Attachment "A".

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 or
business personal property.

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 March 1, 2008.

EXHIBIT "A"

<u>Parcel #</u>	<u>Name</u>	<u>TCA</u>	<u>Tax Year</u>	<u>Amount</u>
5000847	AM INTERNATIONAL INC	00400	1990 1989	136.66 157.87
5003981	CHAMBERS STREET AUTO SALES	00400	1989W	81.96
5004799	BAILEY MFG CO INC	02802	1987W	64.62
5007966	VALLEY SUPERIOR CLEANERS	00400	1987W	564.87
5010309	BRAUN BERNARD CONTRACTOR	02802	1987W	664.42
5012081	BURCH'S SHOE REPAIR	00498	1988W 1987W	233.57 254.58
5012768	ATS AUTO TRANSMISSION INC	00400	1988W 1987W 1986W 1985	543.93 595.40 599.22 608.77
5014848	CASCADE SPORT & SAW SHOP INC	07600	1988W 1987W 1986W 1985	165.15 171.55 158.89 186.97
5016470	CBJ LOGGING INC	01900	1990W	858.59
5019391	CORRIEA CONSTR CO	01900	1987W	2,158.91
5021074	PRINTING CO THE	01900	1988W 1987W 1986W 1985 1984 1983	1,066.45 1,164.83 1,159.26 1,237.48 1,254.83 1,038.68
5023211	DICKENS BROTHERS LOGGING CO	01900	1989W 1988W 1987W 1986W 1985 1984	6,556.86 7,542.38 6,510.11 6,454.80 7,015.04 1,215.57
5024490	FREDERICKS FOOD WAREHOUSE	00400	1990W	2,289.71
5024508	MARK N SAVE BAKERY	00400	1988	187.22
5025182	DZANKICH L V	01901	1988W	51.34
5026701	EMERALD VALLEY AUTO PARTS	06900	1988W	1,418.48

<u>Parcel #</u>	<u>Name</u>	<u>TCA</u>	<u>Tax Year</u>	<u>Amount</u>
5029176	EUGENE WILLAMETTE LBR CO	05212	1988W	414.39
5030455	SPORTSMAN'S RESORTS INC	02817	1987	92.31
5031529	FOODTOWN MARKET	09700	1991W	131.97
			1990W	133.52
5032048	FRAEDRICK EQUIPMENT SERV	00400	1991W	199.57
5033640	BUSINESS SERVICE CO	05212	1990W	3,002.40
5033855	POWELL'S WELDING & MACH INC	01900	1988W	4,866.30
			1987W	4,273.67
5035710	MCKENZIE FLYING SERVICE INC	05231	1994	501.24
			1993	581.19
			1992W	1,008.46
			1991W	1,184.82
			1990W	2,399.12
			1989W	1,767.76
5036882	GEORGE'S RESTAURANT & LOUNGE	00400	1988	3.14
5039589	GATES WAY MEAT CO	04508	1990W	779.25
			1989W	888.54
			1988W	917.45
			1987W	964.82
			1986W	1,006.32
5047368	KIENLEN THOMAS D CORP	00103	1993W	83.35
			1992W	52.82
			1991W	83.74
			1990W	292.27
			1989W	506.09
			1988W	525.55
			1987W	350.30
5047418	KILE ENTERPRISES INC	07105	1993W	213.25
			1992W	233.03
			1991W	296.54
			1990W	24.95
5048754	KRUMDIECK BROS	00400	1990W	582.33
			1989W	462.85
5049760	LANE CARPENTER LOGGING CO	06800	1982	15.76
5049927	LANE FLOOR SERVICE	01900	1978	4.10
5049976	LANE MEAT COMPANY INC	05212	1995W	1,841.48
			1994W	1,953.23
			1993W	2,383.50
			1992	1,913.43

<u>Parcel #</u>	<u>Name</u>	<u>TCA</u>	<u>Tax Year</u>	<u>Amount</u>
5050867	FALCON MANUFACTURING CORP	05212	1990	4,843.51
			1989	4,925.42
5051659	LICHTENWALTER E R	01900	1988W	80.82
			1987W	16.85
5063944	OFFICE 290 TAVERN	00402	1988W	258.13
		00412	1987W	274.37
			1986W	285.96
			1985	54.26
5063969	PMC SANTA ROSE JOINT VENTURE	00412	1990W	174.06
			1989W	183.83
			1988W	182.74
			1987W	180.64
			1986W	159.76
			1985	89.35
			1984	60.00
5064629	FRANKLIN'S JEWELERS & GEM	00498	1987W	545.75
5065758	P-I-E NATIONWIDE INC	00400	1990W	247.13
			1989W	293.92
			1988W	326.84
			1987	1.19
5067325	IRON OAK SUPPLY CORP	05212	1990	305.38
5069156	PLATT ELECTRIC SERVICE	00400	1987W	48.35
5069495	BALD KNOB LAND & TIMBER CO	07601	1990	20,040.83
5070154	HEARING AID CENTER INC THE	00400	1989W	244.46
5072853	EDIES FOOD FACTORY	01900	1992W	327.51
5073026	RIVER ROAD MOTOR SPORTS INC	00412	1994W	193.05
			1993W	230.45
			1992W	259.19
			1991W	293.49
			1990W	358.97
			1989W	281.86
5073083	MCELHANY SHOE SERVICE INC	01900	1991W	125.40
5074172	OREGON MEAT CUTTING SCHOOL	04500	1989	825.25
5085707	CAR CLINIC	00400	1988W	193.92
5086143	13TH AVE LAUNDROMAT	00400	1989W	290.75
			1988W	324.57
			1987W	251.01

<u>Parcel #</u>	<u>Name</u>	<u>TCA</u>	<u>Tax Year</u>	<u>Amount</u>
5087679	TOWNSENDS CLEANERS	00412	1988W	98.66
5088156	TRUE VUE PICTURE TUBE	00412	1988W	286.15
5088800	FARWEST FIRE PROTECTION	01900	1988W	773.54
			1987	844.32
		05212	1986	886.01
			1985	913.82
			1984	2,679.65
			1983	2,515.92
			1982	1,285.23
5090814	VOS CLARENCE PLUMBING INC	00400	1989	74.32
			1988	74.98
			1987	73.81
5095193	WILLAMETTE PRESS	01900	1987W	114.21
5097801	MEAD CORP	00400	1990W	1.76
5100316	WHITSELL & WHITSELL	01900	1987W	1,756.46
5105745	EUGENE COLLECTORS INC	00498	1991W	109.78
			1990W	132.46
			1989W	155.61
			1988W	173.25
			1987W	188.49
			1986W	195.22
			1985	204.41
			1984	209.86
			1983	79.87
5106081	MARTIN BROS SIGNS INC	01900	1995W	525.84
			1994W	727.76
			1993W	837.38
			1992W	392.20
			1991W	502.61
5106149	MARTIN BROS SIGNS INC	04500	1995	15.90
			1994	18.42
			1993W	32.18
			1992W	153.53
			1991W	241.09

<u>Parcel #</u>	<u>Name</u>	<u>TCA</u>	<u>Tax Year</u>	<u>Amount</u>
5112931	BARNES GERALD W	06916	1971	671.21
			06902	1970
5114226	B & L WOOD PRODUCTS	01905	1987W	345.82
5117302	INTERNATIONAL BUSINESS FORMS	01900	1989W	848.17
			1988W	975.65
			1987W	1,034.57
			1986W	982.17
4055214	STEELE DANIEL R	02807	2006	114.25
			2005	159.57
			2004	147.26
			2003	146.98
			2002	171.66
			2001	122.53
5530124	OWNER UNKNOWN	02800	1987W	416.22
4020796	LANE FRANCIS	00428	2006W	33.85
			2005W	32.21
4233969	DAVIS KEVIN J & MARIA M	07105	2007	244.90
			2006W	236.79
			2005W	185.31
			2004W	178.15
			2003W	183.53
4043202	QUITT JEFF	06603	2006	26.00
			2005	21.49
			2004	21.06
			2003	21.27
			2002W	27.42
			2001W	28.92
			2000	31.50
			1999	28.12
			1998	27.75
			1997W	27.62
			1996W	27.60
			1995W	24.31
			1994W	26.57
			1993W	30.35
			1992	33.83
1991	36.34			
4148811	HARDING GLADYS	07105	2006W	37.59
			2005W	28.74
			2004W	29.51
			2003W	29.11
			2002W	30.20
			2001W	35.82
			2000W	36.09

<u>Parcel #</u>	<u>Name</u>	<u>TCA</u>	<u>Tax Year</u>	<u>Amount</u>
4008957	ANDRESEN PAUL	02802	2006	39.48
			2005	36.40
			2004	35.27
			2003	34.59
4027304	THURMOND MARILE J	01909	2006	60.10
			2005	45.84
			2004	45.13
			2003	43.50
			2002	45.37
			2001	54.19
			2000	59.58
			1999	52.24
			1998	51.89
			1997	51.17
			1996	54.56
			1995	54.96
			1994	59.84
			1993	63.73
			1992	69.66
			1991	75.54
			1990	95.99
			1989	76.90
			1988	74.21
1987	72.50			
1986	86.30			
1985	85.17			
1984	98.03			
1983	87.59			
1982	89.31			
4163331	THORPE JAMES	02817	2007	101.14
			2006	10.38
			2005	9.26
TOTAL OF TAXES				156,903.12

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.

)IN THE MATTER OF APPROVING THE
)CANCELLATION OF PERSONAL PROPERTY
)UNCOLLECTIBLE TAXES.

WHEREAS, the Department of Assessment and Taxation is seeking approval of the cancellation of personal property taxes; 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 or for business personal property accounts that are no longer active; and

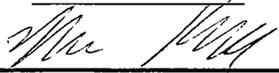
WHEREAS, ORS 311.790 allows for the cancellation of these uncollectible taxes upon the request of County Counsel and the Assessor; and

WHEREAS, County Counsel and the Assessor agree that these taxes 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 taxes.

DATED this _____ day of February, 2008.

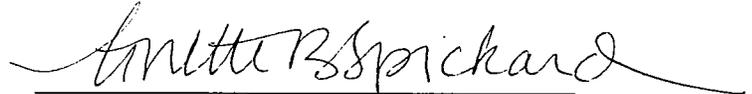
Faye Stewart
Chair, Lane County Board of Commissioners

APPROVED AS TO FORM	
Date <u>2-6-08</u>	lane county
	
OFFICE OF LEGAL COUNSEL	

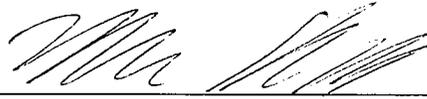
TO: THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

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 have been delinquent for three or more years and have been determined wholly uncollectible.

Dated at Eugene, Lane County, Oregon, this 5th day of February, 2008.



ANETTE SPICARD-ASSESSOR
Department of Assessment and Taxation



MARC KARDELL
Assistant County Legal Counsel