

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR TILLAMOOK COUNTY, OREGON

FILED 3:48pm  
JUL 26 2019 CB  
TASSI O'NEIL  
COUNTY CLERK

In the Matter of Canceling Certain ) ORDER  
Outstanding Uncollectible Taxes as ) #19-050  
per ORS 311.790 )

This matter came before the Tillamook County Board of Commissioners on July 24, 2019 at the request of Denise Vandecoevering, the Tillamook County Assessor and Tax Collector, and William Porter, Tillamook County District Attorney. The Board of Commissioners, being fully apprised, finds as follows:

1. Delinquent personal property taxes associated with the following tax account numbers and owners of record are uncollectible for the reasons indicated below and in Exhibit A, which is incorporated by reference herein:
  - a. 261193: BOWEN, LUANA MARIE
    - Demolished in 2014
    - Unable to locate owner
  - b. 261040: BROWN, CRYSTAL & WHITTLINGER, DONALD
    - Abandonment
    - Demolished in 2014
    - Unable to locate owner
  - c. 289949: GRAHAM, ANDREW JACK
    - Owner deceased
    - Abandonment
    - Demolished in 2014
  - d. 294078: ROGERS, JOHN DAVID
    - Demolished in 2012
    - Unable to contact owner
  - e. 260933: THERRIEN, TAMMY
    - Demolished in 2014
    - Unable to contact owner
  - f. 412358: THERRIEN, TAMMY
    - Demolished in 2014
    - Unable to contact owner
  - g. 261175: TURNER, EMERSON LEROY & TURNER, BRIDGET RYAN
    - Owners deceased
    - Demolished in 2014
  - h. 399330: WAY, MARY LOUISE
    - Owner deceased
    - Demolished in 2011

i. 261086: WOODWARD, ROGER & LISA

- Owner deceased
- Demolished in 2015

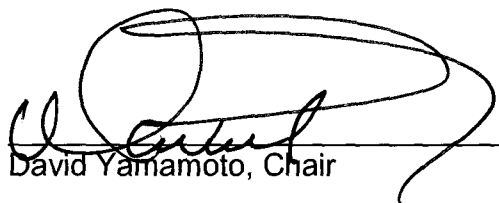
2. The Tax Collector and the District Attorney have determined that the above-referenced personal property taxes are wholly uncollectible and have recommended and requested the cancellation of these property taxes pursuant to ORS 311.790 as evidenced by Exhibit A.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

3. The outstanding, uncollectible taxes in the amount of \$4,458.48 on the above-referenced properties, along with any interest and penalties, shall be cancelled pursuant to ORS 311.790.

DATED THIS 24<sup>th</sup> day of July, 2019.

THE BOARD OF COMMISSIONERS  
FOR TILLAMOOK COUNTY, OREGON

  
\_\_\_\_\_  
David Yamamoto, Chair

Aye    Nay    Abstain/Absent

  *o*                      /      

  *Bill Baertlein*    
\_\_\_\_\_  
Bill Baertlein, Vice-Chair

  *✓*                      /      

  *MF Bell*    
\_\_\_\_\_  
Mary Faith Bell, Commissioner

  *x*                      /      

ATTEST: Tassi O'Neil  
County Clerk

By:   *Tassi O'Neil*    
Special Deputy

APPROVED AS TO FORM:

  *Joel W. Stevens*    
Joel W. Stevens, County Counsel

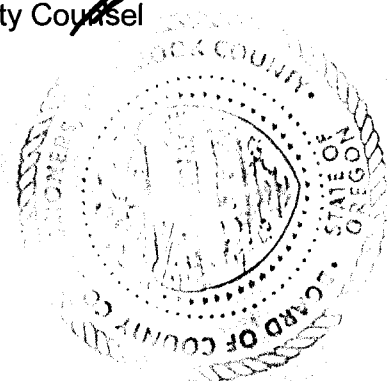
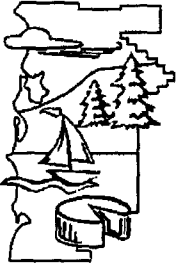


EXHIBIT A



**Tillamook County Assessment and Taxation**

*Land of Cheese, Trees, and Ocean*

201 Laurel Avenue  
Tillamook, OR 97141  
503-842-3400  
Toll Free 1-800-488-8280 x 4002  
Fax: 503-842-3448  
[www.co.tillamook.or.us](http://www.co.tillamook.or.us)

July 15, 2019

William Porter  
Tillamook County District Attorney  
201 Laurel Ave.  
Tillamook, OR 97141

Re: Cancellation of Personal Property Taxes

Mr. Porter,

I have determined the personal property accounts on the enclosed list are wholly uncollectible and should be cancelled. In each case the manufactured structure has been demolished and the owners are either deceased or unable to locate. Please review the attached list for details of each account.

I ask your approval to request that the Tillamook County Board of Commissioners cancel the outstanding tax in the amount of \$4,458.48, pursuant to ORS 311.790.  
If you agree, please sign the attached letter I will be presenting to the Tillamook County Board of Commissioners as required by ORS 311.790.

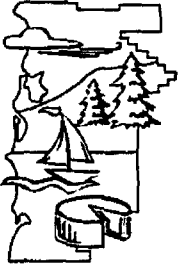
Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read "Denise Vandecoevering". The signature is fluid and includes a large, decorative flourish at the end.

Denise Vandecoevering  
Assessor/Tax Collector

enc.



## Tillamook County Assessment and Taxation

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July 15, 2019

Tillamook County Board of Commissioners  
201 Laurel Ave.  
Tillamook, OR 97141

Re: Request for cancellation of uncollectable taxes

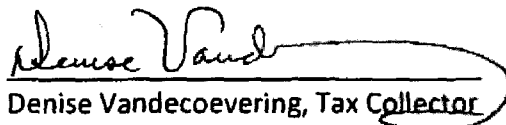
To the Board of County Commissioners:

The Tax Collector with the approval of the District Attorney, have determined the taxes owing for Personal Property Tax Accounts on the attached list are wholly uncollectable.

We ask your approval to cancel outstanding taxes in the amount of \$4,458.48 pursuant to ORS 311.790.

Thank you for your consideration.

Respectfully,

  
Denise Vandecoevering, Tax Collector

  
William B. Porter, District Attorney 7.15.19

## Uncollectible Accounts

### Personal Property - Manufactured Structures

Acct #	Name	Years Owing	Tax	Acct Type	Comments
261193	Bowen, Luana Marie	2008-2013	695.05	MS	Returned mail - Unknown Address Demolished 2014 Unable to find Bowen Last pmt in 2008 Doesn't own anything else in the county
261040	Brown, Chrystal & Whittlinger, Donald	2011-2014	159.38	MS	Abandonment Demolished in 2014 Returned mail - Unknown Address No contact since 2012 Doesn't own anything else in the county
289949	Graham, Andrew Jack	2012-2014	145.24	MS	Abandonment Owner deceased Demolished in 2014 Returned mail - Unknown Address Doesn't own anything else in the county
294078	Rogers, John David	2007-2014	787.14	MS	Demolished in 2012 No contact for owner last payment in 2012 Doesn't own anything else in the county
260933	Therrien, Tammy	2007-2014	843.30	MS	Demolished in 2014 last payment in 2007 Unable to contact Doesn't own anything else in the county
412358	Therrien, Tammy	2007-2014	745.36	MS	Demolished in 2014 No payment history Unable to contact Doesn't own anything else in the county

## Uncollectible Accounts

Acct #	Name	Years Owning	Tax	Acct Type	Comments
261175	Turner, Emerson Leroy & Turner, Bridget Ryan	2009-2013	551.80	MS	Owners Deceased Demolished in 2014 Doesn't own anything else in the county
399330	Way, Mary Louise	2010	274.50	MS	Demolished in 2011 Returned mail Last payment in 2009 Owner deceased Doesn't own anything else in the county
261086	Woodward, Roger & Lisa	2011-2014	256.71	MS	Demolished 2015 Roger deceased 2008 Last payment in 2011 Doesn't own anything else in the county

<b>TOTAL TAX</b> <span style="float: right; margin-left: 100px;"><b>\$4,458.48</b></span>
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