

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of Canceling Certain) ORDER
Outstanding Uncollectible Taxes as) #23- 059
per ORS 311.790)

This matter came before the Tillamook County Board of Commissioners on September 6th, 2023, at the request of Denise Vandecoevering, the Tillamook County Assessor and Tax Collector, and Aubrey Olson, 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. 407241: MAXWELD BOATS INC; HEATHERSHAW, RICHARD A
 - Bankruptcy estate sale in 2010, property sold to Tillamook PUD
 - Unable to locate owner
 - b. 409826: DORY POINTE LLC
 - Sole member of LLC, Johnnie M Summers, deceased as of 2019
 - Surveying company, license expired 2004
 - c. 259632: SMITH, LOUTA M & JONES, WESLEY D
 - Real property #199546 foreclosed by county
 - Demolished in 2022
 - d. 410266: SMITH, LORETA MAY
 - Real property #199546 foreclosed by county
 - Demolished in 2022

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, interest, and penalties on the above-referenced properties shall be cancelled pursuant to ORS 311.790 in the amount of \$9,452.13.

DATED THIS 6th day of September, 2023.

THE BOARD OF COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON


Erin Skaar, Chair

Aye	Nay	Abstain/Absent
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Absent

Mary Faith Bell, Vice-Chair

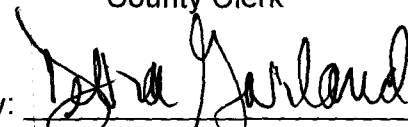
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David Yamamoto, Commissioner

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ATTEST: Christy Biggs
County Clerk

APPROVED AS TO FORM:

By: 
Special Deputy


William K. Sargent, County Counsel

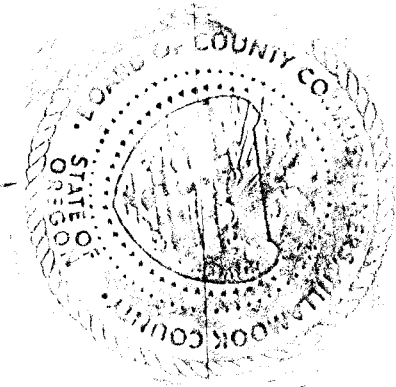


EXHIBIT A



Tillamook County Assessment and Taxation

Land of Cheese, Trees, and Ocean Breeze

201 Laurel Avenue
Tillamook, OR 97141
Assessment & Taxation: 503-842-3400
FAX: 503-842-3448
www.co.tillamook.or.us

August 17th, 2023

Aubrey Olson
Tillamook County District Attorney
201 Laurel Ave
Tillamook OR 97141

Re: Cancellation of Personal Property Taxes per ORS 311.790

District Attorney Olson,

I have determined the personal property accounts on the enclosed list are wholly uncollectible and should be cancelled. The manufactured structures have both been demolished and the real property has been foreclosed by the county. The business personal property owners are either deceased or unable to locate and the businesses have not been operational for many years or the property has been sold. 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 taxes, interest, and penalties in the amount of \$9,452.13, 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", with a long, sweeping flourish extending to the right.

Denise Vandecoevering
Assessor/Tax Collector

enc.



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August 17th, 2023

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 uncollectible.

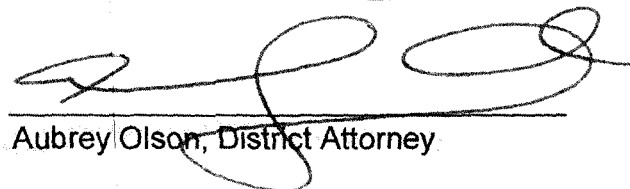
We ask your approval to cancel outstanding taxes, interest, and penalties in the amount of \$9,452.13 pursuant to ORS 311.790.

Thank you for your consideration.

Respectfully,


Denise Vandecoevering, Tax Collector

8-17-23


Aubrey Olson, District Attorney

8/25/2023

ORS 311.790

Cancellation of uncollectible property tax

- (1) 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.
- (2) If the tax collector determines that additional taxes on real property disqualified from special assessment under ORS 308A.703 (Additional taxes upon disqualification) are wholly uncollectible due to the property's exempt status, the tax collector 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 the uncollectible property taxes. The order shall be entered in the journal of the county court. [Formerly 311.710; 1993 c.6 §6; 2007 c.791 §1]

Uncollectible Accounts

Personal Property - Manufactured Structures

Acct #	Name	Years Owning	Tax	Int & Fees	Total	Acct Type	Comments
259632	SMITH, LOUTA M & JONES, WESLEY D	2019-2022	\$56.91	\$97.03	\$153.94	MS	Real property account #199546 foreclosed by County. MS has been demolished.
410266	SMITH, LORETA MAY	2017-2022	\$116.74	\$130.57	\$247.31	MS	Real property account #199546 foreclosed by County. MS has been demolished.

TOTAL TAX	\$173.65
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Personal Property - Business

Acct #	Name	Years Owning	Tax	Int & Fees	Total	Acct Type	Comments
409826	DORY POINTE LLC	2006-2010	\$2,080.10	\$5,225.80	\$7,305.90	PERSONAL PROPERTY	Verbal dissolution in 2004. LLC Disolved in 2006 per Secretary of State BR. Last payment in 2006. Johnnie Summers not found. Deceased as of June 2019.
407241	MAXWELD BOATS INC HEATHERSHAW, RICHARD A	2010	\$549.55	\$1,195.43	\$1,744.98	PERSONAL PROPERTY	Business/Estate filed for Bankruptcy in 2009. Real property sold through bankruptcy sale in 2010 to Tillamook PUD. Richard Heathershaw not found.

TOTAL TAX	\$2,629.65
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