

FROM (DEPT/ DIVISION): County Counsel

SUBJECT: Personal Property Tax Abatements

<p>Background:</p> <p>There are three additional delinquent personal property accounts that are uncollectible. The business is no longer in existence, and the manufactured structures have been destroyed, providing no means to collect the taxes. Oregon law allows the Board to abate these uncollectible taxes.</p>	<p>Requested Action:</p> <p>Adopt Order No. TX2022-05</p>
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ATTACHMENTS: Proposed Order

*****For Internal Use Only*****

Checkoffs:

- () Dept. Heard (copy)
- () Human Resources (copy)
- () Fiscal
- (X) Legal (copy)
- () (Other - List:)

To be notified of Meeting:

Needed at Meeting:

Scheduled for meeting on: October 5, 2022

Action taken:

Follow-up:

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the Matter of Cancellation)
of Uncollectible Personal) ORDER NO. TX2022-05
Property Taxes)

WHEREAS ORS 311.790 authorizes the cancellation of delinquent personal property tax that is uncollectible;

WHEREAS a number of personal property tax accounts for businesses and manufactured structures are delinquent for the period 2015 to 2021;

WHEREAS the entity is no longer doing business;

WHEREAS the manufactured structures have been destroyed;

WHEREAS the Assessment & Taxation Department Director and County Counsel request that the Board adopt an order cancelling the taxes.

NOW THEREFORE, IT IS ORDERED THAT the following numbered Umatilla County personal property accounts are deemed uncollectible and pursuant to ORS 311.790 the department is directed to cancel these uncollectible personal property taxes:

ACCOUNT NUMBER	NAME	TAX	YEAR	REASON
126603	RHONDA INGRAM & CALIB J AUSTIN	\$1,280.90	2015	DEMOLISHED TO 2021
163170	OREGON SLEEP CENTER	1,882.91	2021	NO LONGER IN 2022 BUSINESS
149519	NANCY SHAW	263.74	2020	DESTROYED IN 2021 FIRE

DATED this 5th day of October, 2022.

UMATILLA COUNTY BOARD OF COMMISSIONERS

John M. Shafer, Chair

Daniel N. Dorran, Commissioner

George L. Murdock, Commissioner

ATTEST:
OFFICE OF COUNTY RECORDS

Records Officer