

AGENDA ITEM FOR ADMINISTRATIVE
MEETING () Discussion only
(X) Action

FROM (DEPT/ DIVISION): County Counsel

SUBJECT: Personal Property Tax Abatements

<p>Background:</p> <p>There are a number of delinquent personal property accounts that are uncollectible. The business may no longer be in existence, or a manufactured structure may be gone, destroyed, or have no value, 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. TX2022-04</p>
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ATTACHMENTS: Proposed Order

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

Checkoffs:

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

To be notified of Meeting:

Needed at Meeting:

Scheduled for meeting on: September 7, 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. TX2022-04
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 manufactured structures are delinquent for the period 2015 to 2021;

WHEREAS the entities are no longer doing business and some have declared bankruptcy;

WHEREAS the manufactured structures are no longer in the county, have been destroyed, or no longer have any value;

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
128110	RADIO SHACK #4089	\$621.51	2016 2017	NO LONGER IN BUSINESS/ BANKRUPTCY
165829	TRANSFUELS RETAIL OPERATIONS	8,055.51	2017 2018	NO LONGER IN BUSINESS
160854	HAMMELL TRANSPORT SERVICE INC.	8,727.01	2017 2018	NO LONGER IN BUSINESS
164177	BLOOMZ FLORAL & BOUTIQUE	1,811.65	2015 2017	NO LONGER IN BUSINESS

152213	QUALLS PORTABLE RESTROOMS	4,341.46	2015	NO LONGER IN TO BUSINESS 2018
151964	ROYAL CROWN BUILDERS INC	3,478.63	2018	NO LONGER IN TO BUSINESS 2020
167074	AJ'S LITTLE CAFÉ	1,069.81	2018	NO LONGER IN BUSINESS
158867	PENDLETON PLUMBING LLC	2,678.29	2018	NO LONGER IN 2019 BUSINESS
165902	WALKERS FARM KITCHEN	833.66	2019	NO LONGER IN BUSINESS
131011	5 TH AVE AUTOBODY INC	699.08	2019	NO LONGER IN BUSINESS
131099	TONYS BAR AND GRILL	1,926.43	2017	NO LONGER IN TO BUSINESS 2019
167424	KOBE HIBACHI SUSHI INC	688.48	2021	NO LONGER IN BUSINESS
162549	HOME TOWN CLEANERS	9,816.62	2015	TAXES FOR TO FORMER BUSINESS 2018 OWNER
131160	RHONDA L ADELS	142.17	2021	MS IS GONE
145225	DIANA L BONES	127.53	2021	MS DESTROYED
130546	TISHA & LANCE ROARK	716.92	2017	TRAILER GONE TO 2021
157057	CURT WAYNE WILLARD	133.13	2021	MS IS GONE
131155	H.W. & MILLIE M SALMON	133.27	2021	MS BURNED
147593	ROBERT L & EILEEN C SWEENEY	972.01	2018	MS IS EXEMPT TO FROM TAXATION 2021 AND TAXES UNCOLLECTIBLE

162840 SEAPORT AIR 13,625.35 2015 NO LONGER IN
2016 BUSINESS
BANKRUPTCY

DATED this 7th day of September, 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