

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 23-09-19-01

In the Matter of Approving the Cancellation of
Uncollectible Personal Property Taxes

WHEREAS, as prescribed by ORS 311.790(1), the Department of Assessment and Taxation requests this Order from the Lane County Board of Commissioners (the Board) directing uncollectible, delinquent personal property taxes be cancelled; and

WHEREAS, Exhibit A to this Order lists: (1) personal property manufactured structure accounts (\$66,712.45) that have been dismantled, destroyed, or are unable to be located and (2) business personal property accounts (\$142,145.74) that are no longer active; and

WHEREAS, ORS 311.790 allows for the cancellation of these uncollectible taxes upon request made by the district attorney and the tax collector to the county court; and

WHEREAS, ORS 311.010 defines “county court” to include the Board; and

WHEREAS, ORS 311.005 defines “tax collector” as the person or officer who by law is charged with the duty of collecting taxes assessed upon real property; and

WHEREAS, as authorized by ORS 311.055, the Board has authorized the Lane County Assessor to carry out tax collection duties; and

WHEREAS, the Office of Legal Counsel provides legal services to the Department of Assessment and Taxation and the Lane County Assessor; and

WHEREAS, the Lane County Assessor and the Office of Legal Counsel agree that all efforts have been made to collect the taxes on the accounts listed on Exhibit A and have determined that those taxes are wholly uncollectible.

The Board of County Commissioners of Lane County ORDERS as follows:

The Lane County Department of Assessment and Taxation may take such actions as are necessary to cancel the uncollectible personal property taxes listed in Exhibit A, attached hereto and incorporated herein by reference.

ADOPTED this 19th day of September, 2023.

Pat Farr, Chair
Lane County Board of Commissioners