


W. G. A.

**SUPPLEMENTAL AGENDA COVER MEMO**

AGENDA DATE: January 19, 2011  
Memorandum Date: January 10, 2011

TO: LANE COUNTY BOARD OF COMMISSIONERS

DEPARTMENT: LANE COUNTY OFFICE OF LEGAL COUNSEL

PRESENTED BY:  Stephen Vines, Acting County Counsel

AGENDA ITEM TITLE: IN THE MATTER OF SELECTING A NEWSPAPER TO PUBLISH MONTHLY NOTICE OF EXPENDITURES, PERSONAL PROPERTY TAX WARRANTS, AND NOTICES OF REAL PROPERTY TAX FORECLOSURE

**I. MOTION**

I MOVE THAT *THE REGISTER-GUARD* BE SELECTED TO PUBLISH THE NOTICE OF MONTHLY STATEMENT OF EXPENDITURES, PROPERTY TAX WARRANTS, AND NOTICES OF REAL PROPERTY TAX FORECLOSURE.

**II. AGENDA ITEM SUMMARY**

The Board is being asked to approve the selection of a newspaper of general circulation in the County for publication of various legal notices.

**III. BACKGROUND/IMPLICATIONS OF ACTION**

**A. Board Action and Other History** At the January 5, 2011, Board meeting, questions about the history and implications of the selection of newspapers resulted in Board direction to provide additional information on this item. Last year was the first time the Board decided to designate the *Eugene Weekly* as one of the selected newspapers for publication of the notice of monthly financial expenditures and personal property tax warrant notices. The history of the Board actions and materials posted on the Lane County website for those deliberations on the dates listed below can be found as follows:

January 6, 2010

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/1-5/Passed/10-1-6-7.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/1-5/Passed/10-1-6-7.pdf) (Order No. 10-1-6-7)

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/1-5/W5E4.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/1-5/W5E4.pdf)  
(Agenda Cover Memo)

February 23, 2010

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/2-23/T11a.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/2-23/T11a.pdf)  
(materials submitted by *Eugene Weekly*)

March 17, 2010

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/3-16/Passed/10-3-17-15.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/3-16/Passed/10-3-17-15.pdf) (Order No. 10-3-17-15)

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/3-16/T11a.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/3-16/T11a.pdf)  
(agenda memo from Liane Richardson)

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/3-16/T11a2.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/3-16/T11a2.pdf)  
(materials submitted by *Eugene Weekly*)  
[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/3-16/T11a3.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/3-16/T11a3.pdf)  
(materials submitted by *Eugene Weekly*)  
[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/3-16/T11a4.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/3-16/T11a4.pdf)  
(materials submitted by *The Register-Guard*)

April 28, 2010

[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/4-27/Passed/10-4-28-3.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/4-27/Passed/10-4-28-3.pdf) (Order No. 10-04-28-3)  
[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/4-27/W5C2.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/4-27/W5C2.pdf)  
(proposed order)  
[http://www.co.lane.or.us/BCC\\_Info/Meeting\\_Info/2010/OrderText/4-27/W5C2-2.pdf](http://www.co.lane.or.us/BCC_Info/Meeting_Info/2010/OrderText/4-27/W5C2-2.pdf)  
(materials submitted by *The Register-Guard*)

The County must select a newspaper of general circulation to publish notice of the monthly statement of expenditures, ORS 294.250; the personal property tax warrants, ORS 311.615, and the notice of real property tax foreclosures, ORS 312.040. The most relevant standards for selection of newspapers for the limited use in this agenda item are found in ORS 193.010 and 193.020. The presented Order selecting *The Register-Guard* as the newspaper of general circulation for those purposes will comply with those standards and other applicable laws. Copies of those statutes are attached.

**B. Financial and/or Resource Considerations** According to the costs of publication in the limited circumstances covered by this item, the total cost of publishing the notice of monthly financial expenditures was \$337.68 and the cost of tax foreclosure related publications was \$6,022 in 2010. The cost of publishing the tax foreclosure notices were the same in 2009. Personal property tax warrant notices at this time are only served by mail, as publication is optional under ORS 311.620. The order to publish the notice of monthly financial expenditure reports in the *Eugene Weekly* may have saved \$40.32 over the last eight months of 2010, based on the costs charged by the *Eugene Weekly* (\$26.46/month) and the quote from *The Register-Guard* (\$31.50/month). No figures or analysis of the financial resources in either staff time or materials generated and devoted to the Board deliberations and decisions in 2010 were developed.

**C. Analysis**

The selection of the appropriate newspaper depends upon whether the newspaper is one of "general circulation in the County." The change in publication saved very little money in 2010. As indicated to the Board on January 5, 2011, *The Register-Guard* is the largest paper of general circulation meeting the statutory purpose of providing the information and actual notice by publication to the largest number of residents as reasonably possible. The timeframes and fairly specific demands for publishing the real property tax foreclosure notices continue to make the selection of *The Register-Guard* the only logical choice. Based on that and my discussion with the affected departments, I continue to recommend the Board designate *The Register-Guard* to publish the monthly statement of expenditures, personal property tax warrants, and real property tax foreclosure notices.

cc: Anette Spickard, Assessor, Department of Assessment and Taxation  
Cheryl Betschart, County Clerk, Office of County Counsel  
Mike Barnhart, Finance Manager, Management Services Department

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO. 11-01-05-4

IN THE MATTER OF SELECTING A NEWSPAPER TO PUBLISH MONTHLY NOTICE OF EXPENDITURES, PERSONAL PROPERTY TAX WARRANTS, AND NOTICES OF REAL PROPERTY TAX FORECLOSURE

**WHEREAS** the Board of Commissioners has determined that *The Register Guard* is the newspaper of general circulation in the County; and

**WHEREAS**, ORS 294.250 requires the County to select a newspaper of general circulation in the County to publish a notice of monthly statement of expenditures; and

**WHEREAS**, ORS 311.615 requires the County to select a newspaper of general circulation in the County in which the tax collector shall publish to obtain service of personal property tax warrants; and

**WHEREAS**, ORS 312.040 requires the County to select a newspaper of general circulation in the County in which the tax collector shall publish to give notice of real property tax foreclosure proceedings; and

**WHEREAS**, the Board of Commissioners has determined that *The Register Guard* is the newspaper that meets the requirements of ORS 294.250, 311.615 and 312.040; now, therefore, it is hereby

**ORDERED** that *The Register Guard* is hereby selected as the newspaper of general circulation in the County in which the notice of monthly statement of expenditures shall be published pursuant to ORS 294.250, the personal property tax warrants shall be published pursuant to ORS 311.615, and the notices of real property tax foreclosure proceedings shall be published pursuant to ORS 312.040.

Adopted this \_\_\_\_<sup>th</sup> day of January, 2011.

---

Faye Stewart, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 1-14-2011 Lane County

  
OFFICE OF LEGAL COUNSEL

**NEWSPAPER PUBLICATION**

**193.010 Definitions for ORS 193.010 and 193.020.** As used in this section and in ORS 193.020:

(1) "Bona fide subscriber" means a person who has been a paid subscriber for an uninterrupted period of 12 months, such subscription in no case to be over six months in arrears.

(2) "Newspaper" means a newspaper of general circulation, published in the English language for the dissemination of local or transmitted news or for the dissemination of legal news, made up of at least four pages of at least five columns each, with type matter of a depth of at least 14 inches, or, if smaller pages, then comprising an equivalent amount of type matter, which has bona fide subscribers representing more than half of the total distribution of copies circulated, or distribution verified by an independent circulation auditing firm, and which has been established and regularly and uninterruptedly published at least once a week during a period of at least 12 consecutive months immediately preceding the first publication of the public notice. Interrupted publication because of labor-management disputes, fire, flood or the elements for a period not to exceed 120 days, either before or after a newspaper is qualified for publication of public notices, shall not affect such qualification. [Amended by 1979 c.760 §3; subsection (1) renumbered 174.104 in 1999]

**193.020 Newspaper in which public notice may be published.** (1) Any public notice of any description, the publication of which is now or hereafter required by law, shall be published in any newspaper, as defined in ORS 193.010, which is published within the county, city of which any part lies within that county, city, district or other jurisdiction where the action, suit or other proceeding is pending, or is to be commenced or had, or in which the legal publication is required to be given.

(2) If publication in only one newspaper is required by law, and if more than one newspaper fulfills the requirements of subsection (1) of this section, the public notice shall be published in that newspaper which the moving party considers best suited to give actual notice. However, nothing in this subsection prohibits the publication in more than one newspaper if desired by the moving party.

(3) If no newspaper is published within the county, city, district or jurisdiction where the action, suit or other proceeding is pending, or is to be commenced or had, or in which the legal publication is required to be given, public notice shall be published in:

(a) The newspaper published nearest to such county, city, district or jurisdiction; or

(b) Any publication that is published in such county, city, district or jurisdiction and that satisfies all the requirements for being a newspaper except that it is published less than once a week but not less than once a month.

(4) If more than one newspaper or publication fulfills the requirements of subsection (3) of this section, the public notice shall be published in that newspaper or publication which the moving party considers most effective for providing actual notice. [Amended by 1963 c.432 §1, 1979 c.760 §2; 1983 c.831 §11]

**193.030 Newspaper in which district legal advertisements and notices may be published.** Legal advertisements and notices for irrigation districts and road districts, the publication of which is now required by law, shall be published in a newspaper within the district; and if there is no newspaper in the district, in the newspaper nearest to the district affected. [Amended by 1979 c.57 §8]

**193.040 Publication on weekdays in daily paper.** Where publication of any form of notice for successive or consecutive days in a daily paper is provided for by statute, the publication of such notice on weekdays is a full compliance with such statute.

**193.050 Notice by telegraph.** Whenever any notice, information or intelligence, written or otherwise, is required to be given, the same may be given by telegraph. The dispatch containing the same shall be delivered to the person entitled thereto, or to the agent or attorney of the person. Notice by telegraph is actual notice.

**193.060 Computation of publication time.** The time for the publication of legal notices shall be computed so as to exclude the first day of publication and to include the day on which the act or event of which notice is given is to happen, or which completes the full period required for publication.

**193.070 Proof of publication.** Proof of publication of a document or notice required by law, or by an order of a court or judge, to be published in a newspaper, may be made by the affidavit of the owner, editor, publisher, manager or advertising manager of the newspaper or the principal clerk of any of them, or the printer or the foreman of the printer, showing the same. The affidavit may be in substantially the form set forth in ORCP 7 F(2)(b) and shall have annexed a copy of the document or notice. [Amended by 1979 c.234 §122]

**193.080 Filing affidavit of publication; original or copy as evidence.** If an affidavit of publication is made in an action, suit or

294.245 [Amended by 1967 c.153 §4; repealed by 1999 c.654 §87]

### PUBLICATION OF FINANCIAL REPORTS

**294.250 Publication by county governing body of schedule of expenditures and statement of proceedings; manner of publication; notice.** (1) The county governing body of each county shall cause to be made out and published at the expense of the county by the last day of each month a schedule of those expenditures of the county which singly exceed \$500 for the previous month. The schedule shall also include expenditures made to claimants who receive in excess of \$500 for the previous month in return for a combination of articles or services which individually cost less than \$500. The publication shall also include a concise statement of the proceedings of the governing body in the transaction of county business entered of record during the previous month.

(2) The schedule of expenditures shall state the names of all claimants, the general purpose of the article or service for which payment is claimed in each bill and the amount ordered paid. The statement of proceedings shall be a true reflection of actions taken at any public meeting of the county governing body.

(3) Except as otherwise provided in this subsection, the county shall not be required to publish any claim for personal services of regular county officers and employees occupying budgeted positions. Once each year the county shall publish the name and gross monthly salary of all regular officers and employees occupying budgeted positions.

(4) The publications required by this section shall not apply to any counties having a tax supervising and conservation commission.

(5) The publications required by this section shall be made by posting on the bulletin board of the county courthouse and at all public libraries in the county. The county shall also publish at least once each month in a newspaper of general circulation in the county a notice stating that the information required to be published under this section is posted and available for review at the county courthouse and public libraries. The notice shall also state that copies of all or part of the posted information may be obtained from the county upon request and upon payment of a fee not exceeding the actual costs incurred by the county in making copies of the posted information. [Amended by 1963 c.360 §1; 1979 c.651 §1; 1987 c.435 §1; 1991 c.285 §1]

294.255 [Repealed by 1991 c.285 §2]

294.260 [Repealed by 1991 c.285 §2]

### LOCAL BUDGET LAW

**294.305 Sections constituting Local Budget Law.** ORS 294.305 to 294.565 shall be known as the Local Budget Law.

294.310 [Amended by 1969 c.262 §1, repealed by 1963 c.576 §44]

**294.311 Definitions for ORS 294.305 to 294.565.** As used in ORS 294.305 to 294.566, unless the context requires otherwise:

(1) "Accrual basis" means the recording of the financial effects on a municipal corporation of transactions and other events and circumstances that have cash consequences for the municipal corporation in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the municipal corporation.

(2) "Activity" means a specific and distinguishable service performed by one or more organizational components of a municipal corporation to accomplish a function for which the municipal corporation is responsible.

(3) "Appropriation" means an authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to a single fiscal year for municipal corporations preparing annual budgets, or to the budget period for municipal corporations preparing biennial budgets.

(4) "Basis of accounting" means the cash basis, the modified accrual basis or the accrual basis.

(5) "Budget" means a plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.

(6) "Budget document" means the estimates of expenditures and budget resources as set forth on the estimate sheets, tax levy and the financial summary.

(7) "Budget period" means, for municipal corporations with the power to levy a tax upon property, the two-year period commencing on July 1 and closing on June 30 of the second calendar year next following, and for all other municipal corporations, an accounting period of 24 months ending on the last day of any month.

(8) "Budget resources" means resources to which recourse can be had to meet obligations and expenditures during the fiscal year or budget period covered by the budget.

(9) "Cash basis" means a basis of accounting under which transactions are recognized only in the period during which cash is received or disbursed.

proceedings will not result in the collection of the full tax. [Amended by 1965 c.344 §3; 1983 c.696 §10]

**311.615 Notice of warrants.** (1)(a) Notice of the warrants required by ORS 311.610 and the issue thereof, except as provided in ORS 311.620, shall be given by:

(A) One publication of the notice in a newspaper of general circulation in the county, to be designated by the county court; and

(B) First-class mail to persons named in the notice.

(b) All warrants served by publication may be included in one general notice.

(2) The published notice must contain:

(a) A general statement of the effect of the warrants when filed and recorded.

(b) The names of the respective owners of the several personal properties and descriptions thereof as appearing in the latest tax roll or in the list or return listing or reporting the property pursuant to ORS 308.285 or 308.290.

(c) The year or years for which taxes are delinquent on each property.

(d) The amount of delinquent taxes for each year.

(e) The interest accrued on each such amount to the date of issuance of the warrant.

(3) Notice that complies with subsection (1) of this section is sufficient service on each person named in the notice or any person interested in any property described in the notice. All persons named in the notice or owning or claiming to own, or having or claiming to have any interest in, any property described in the notice are required to take notice of the proceeding and of all steps relating to the proceeding. [Amended by 1971 c.568 §3; 2003 c.575 §198; 2009 c.54 §1]

**Note:** Section 3, chapter 54, Oregon Laws 2009, provides:

**Sec. 3.** The amendments to ORS 311.615 and 311.633 by sections 1 and 2 of this 2009 Act apply to tax years beginning on or after July 1, 2009. [2009 c.54 §3]

**311.620 Service of warrant.** If it is deemed expedient to do so, notice may be given either by service of any warrant in the same manner as summons is served in an action at law, or by service of the warrant by certified mail, return receipt requested. Notice by personal service or by certified mail shall be in lieu of service by publication as to the persons so served. It shall not be necessary to include in the publication of the notice the names of such persons or the descriptions or other matters relating to their respective properties. [Amended by 1965 c.344 §34]

**311.625 Filing warrants; entry in lien record; lien on real and personal property.** (1) Immediately after service of the warrant, or on completion of service by publication, as the case may be, the tax collector shall have the warrant or a duplicate thereof recorded by the county clerk in the County Clerk Lien Record maintained under ORS 205.130. When service has been made by certified mail, notation of the service shall be made on the warrant recorded by the county clerk and the returned receipt shall be attached to and made a part of the warrant on file in the office of the county tax collector. When service has been made by certified mail and the return receipt is sent electronically or by computer printout, the tax collector shall retain the return receipt record. The clerk shall enter in the County Clerk Lien Record the name of the owner of the personal property on which taxes are delinquent, as shown by the warrant, and the total amount of the delinquent taxes and interest for which the warrant was issued, with added cost charges, and the date of recording.

(2) Thereupon, the amount of the warrant, so recorded, shall become a lien upon the title to any interest in real property owned by the person against whom the warrant is issued, and the taxes on personal property embraced in the warrant, with interest, penalties and costs applicable thereto, shall continue as a lien on all the personal property of the person assessed as otherwise provided by law. The effect shall be the same as though the people of the county had recovered judgment against the person charged for the full amount of the delinquent taxes covered by the warrant, together with interest thereon and costs as provided by law. [Amended by 1965 c.344 §35; 1983 c.696 §11; 1987 c.686 §37; 1989 c.415 §1; 2003 c.190 §1]

**311.630 Procedure of ORS 311.605 to 311.635 mandatory.** Except as provided in ORS 311.610, the process of issuing, serving, recording and executing warrants covering all delinquent taxes on personal property, as provided in ORS 311.605 to 311.635, shall be mandatory, irrespective of any other process, procedure or remedy provided by law in respect to collection or payment of such taxes. [Amended by 1965 c.344 §36; 1971 c.259 §1; 2003 c.576 §199]

**311.633 Fee for service of warrant under ORS 311.605 to 311.635.** The fee for service of a warrant pursuant to ORS 311.605 to 311.635 by publication, by mail or by personal service is \$20. If service of a warrant pursuant to ORS 311.605 to 311.635 is by personal service, an additional fee equivalent to the amount collected for serving a summons or subpoena to one party under ORS 21.410

**312.005 "District attorney" described.** As used in this chapter, unless the context requires otherwise, "district attorney" shall include county counsel appointed pursuant to ORS 209.145. [1971 c.245 §2]

**312.010 When real property subject to tax foreclosure; listing other charges with taxes.** (1) Except as otherwise provided by law, real property within this state is subject to foreclosure for delinquent taxes whenever three years have elapsed from the earliest date of delinquency of taxes levied and charged thereon.

(2) All special assessments, fees or other charges charged against the property subject to foreclosure which are due and unpaid for any year or years for which ad valorem taxes are delinquent and for which there is no other provision of law for their payment out of the foreclosure proceeding, shall be listed with the delinquent ad valorem taxes in the foreclosure proceedings and foreclosed and collected as a part of such proceedings in the same manner as the delinquent ad valorem taxes. In any event, if three years have elapsed since the special assessment, fee or charge has been placed on the tax roll for collection and the assessment, fee or charge remains unpaid, it may be included in the next foreclosure proceeding and foreclosed and collected as part of such proceeding. [Amended by 1965 c.344 §41]

**312.020 Supervision by Department of Revenue; enforcement.** (1) The Department of Revenue shall have general supervision and control over tax foreclosure proceedings under ORS 312.010 to 312.120 and 312.130 to 312.240 to the end that such proceedings shall be conducted in a uniform and orderly manner in all counties of the state.

(2) Whenever any district attorney fails to institute or complete foreclosure proceedings in the manner required by this chapter, the department may call upon the Attorney General to institute or complete such proceedings. For this purpose, the Attorney General shall have the same powers and authority as a district attorney under this chapter. All costs incurred by the Attorney General shall be borne by the county in which the foreclosure proceedings are undertaken. Upon presentation by the Attorney General to the county governing body of a certified, itemized statement of costs, the governing body shall order payment to the Attorney General out of any available funds of the county. If no payment is made within 30 days thereafter, the Attorney General shall submit to the Secretary of State a certified, itemized statement of such costs and the Attorney General shall be reimbursed upon the order of the Secretary of State to the State Treasurer, from the county's share

of the state's cigarette and liquor revenues. [Amended by 1971 c.245 §3]

**312.030 Annual foreclosure list; suppression of certain public employee names; interest on taxes in list.** (1) Within two months after the day of delinquency of taxes of each year the tax collector shall prepare a list of all real properties then subject to foreclosure. The list shall be known as the foreclosure list and shall contain:

(a) The names of the several persons appearing in the latest tax roll as the respective owners of tax-delinquent properties. If the owner of the property is an attorney or public safety officer who has applied for an exemption under ORS 192.501, the list shall state that the name of the owner is suppressed by law.

(b) A description of each such property as it appears in the latest tax roll.

(c) The year or years for which taxes are delinquent on each property.

(d) The principal amount of the delinquent taxes of each year and the amount of accrued and accruing interest thereon to the day of publication.

(2) Thereafter, and until judgment is obtained pursuant to ORS 312.090, interest shall be charged and collected on each of the several amounts of taxes included in the foreclosure list at the rate provided in ORS 311.505 (2). [Amended by 1975 c.704 §5; 1979 c.708 §11; 1987 c.311 §3; 2007 c.637 §4]

**312.040 Notice of proceeding; service.** (1) Notice of each foreclosure proceeding shall be given by publication and by both certified and regular first class mail as provided in this section:

(a) Notice shall be given by one publication of the foreclosure list in a newspaper of general circulation in the county, to be designated by the county court or board of county commissioners. The price charged by the newspaper shall be at the legal rate as provided by law. A copy of the newspaper notice shall be mailed by the county to each incorporated city in the county.

(b) In addition, notice of the foreclosure proceeding shall be sent by certified and regular first class mail to the owner or owners, as shown in the county deed records, of each property included on the foreclosure list at the address or addresses as reflected in the county records under ORS 93.260, 311.555 or 311.560.

(2) Each notice given under subsection (1) or (4) of this section shall identify the particular property or properties that is the subject of the notice.

(3) All persons owning or claiming to own, or having or claiming to have, any in-



interest in any property included in the foreclosure list are required to take notice of such proceeding and of all steps thereunder.

(4) If it is deemed expedient to do so, notice of the institution of the foreclosure proceeding may be given by personal service. Notice by personal service shall be in lieu of service by publication and certified and regular first class mail required by subsection (1) of this section as to the defendant or defendants so served, and it shall not be necessary to include in the publication of the foreclosure list the names of such defendants or the descriptions or other matters relating to their respective properties. [Amended by 1957 c.68 §1; 1963 c.657 §5; 1995 c.613 §23; 1987 c.311 §4]

**312.050 Instituting foreclosure proceedings.** (1) On the day which is three months after the day of delinquency of taxes of the latest year, the tax collector, with the assistance of the district attorney, shall institute proceedings to foreclose the liens for all the delinquent taxes against each of the several properties included in the foreclosure list.

(2) One general proceeding shall be brought on the part of the county to foreclose the tax liens against each of the properties included in the foreclosure list. The person whose name appears in the latest tax roll as the owner of any property therein described shall be considered and treated as the owner of the property. Each such proceeding shall be a proceeding in rem against the property itself. If in any tax roll it appears that the owner of any property is unknown, or that the name of the owner is exempt from disclosure under ORS 191.501, then the property shall be proceeded against as belonging to an unknown owner. [Amended by 1979 c.703 §12; 1987 c.311 §5; 2007 c.687 §3]

**312.060 Application for judgment foreclosing lien; effect and correction of irregularity, informality, omission or other error.** (1) Application for judgment foreclosing any tax lien shall be in writing, shall be verified, and shall contain a succinct statement of the cause of suit. All amendments may be made that are permissible in any civil action. The application for judgment, together with a certified copy of the foreclosure list, shall be filed with the clerk of the court on the day of the first publication of the foreclosure list:

(2) No assessment of property or charge for taxes shall be considered invalid because of:

(a) An irregularity in an assessment roll.

(b) An assessment roll not having been made, completed or certified within the time prescribed by law.

(c) The property having been listed or charged in an assessment or tax roll without any name, or with a name other than that of the owner.

(3) No error or informality on the part of any officer in connection with assessment, equalization, levy or collection shall vitiate or affect the assessment of the property or the taxes thereon.

(4) Any such irregularity, informality, omission or other error may, in the discretion of the court, be corrected to conform to law. [Amended by 1979 c.294 §137; 1989 c.411 §1; 2003 c.46 §23; 2003 c.576 §414]

**312.070 Answer and defense to application by person interested.** Any person interested in any real property included in the foreclosure list may file an answer and defense to the application for judgment within 30 days after the date of the first publication of the foreclosure list, exclusive of the day of the first publication. The answer and defense shall be in writing under oath and shall specify the particular cause of objection. [Amended by 2003 c.576 §415]

**312.080 Summary hearing.** The court shall examine the application for judgment. If answer and defense is filed by any defendant or other interested person, the matter shall be heard in a summary manner without other pleading. [Amended by 2003 c.576 §416]

**312.090 Judgment; lien; interest.** The court shall give judgment for the delinquent taxes and interest appearing to be due on the several parcels of real property described in the application, and shall enter a judgment requiring that the several liens of such taxes be foreclosed. The judgment shall be a several judgment against and a lien on each parcel of property included therein. The several judgment shall bear interest at the legal rate from the date of entry thereof. [Amended by 2003 c.576 §417]

**312.100 Order for sale of properties to county; certified copy of judgment as certificate of sale.** The court shall order that the several properties, against which the judgment is entered, shall be sold directly to the county for the respective amounts of taxes and interest for which the properties severally are liable. The clerk of the court shall deliver to the tax collector a certified copy of the judgment, included in which shall be a list of the properties so ordered sold, with the several amounts due thereon. The certified copy shall constitute a certificate of sale to the county of the several properties described in the judgment and no other certificate need be issued. [Amended by 1989 c.411 §2; 2003 c.576 §418]