

W. 4. C. 1.

Agenda Date: January 2, <sup>2008</sup>~~2007~~

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To: Board of Commissioners

Department: Assessment and Taxation

Presented By: Anette Spickard, Assessor

Title: IN THE MATTER OF APPROVING THE CANCELLATION OF  
DELINQUENT TAXES WHERE TOTAL IS LESS THAN FIVE DOLLARS.

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I. MOTION

MOVE APPROVAL OF ORDER NO. . TO ALLOW THE DEPARTMENT OF ASSESSMENT AND TAXATION TO CANCEL TAXES WHERE TOTAL IS LESS THAN FIVE DOLLARS.

II. ISSUE

Department of Assessment and Taxation requests permission to cancel taxes where the total amount owing is less than five dollars.

III. DISCUSSION

A. Background

Oregon Revised Statute 311.795: Cancellation of delinquent taxes where total is less than five dollars. A county governing body may cancel all delinquent real and personal property taxes and interest and penalties due from any taxpayer where the total of the same is less than \$5, when in the judgment of the county governing body the cost of collecting the same will be greater than the amount to be collected.

These are from accounts that have taxes owing on personal property equipment or structures that no longer exists.

B. Analysis

Cost of collection is greater than the amount that can be collected.

#### IV. IMPLEMENTATION

The Department of Assessment and Taxation will cancel the taxes on approved accounts. This action will be completed by February 29, 2008.

**IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON**

ORDER NUMBER )  
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IN THE MATTER OF APPROVING THE  
CANCELLATION OF DELINQUENT TAXES  
WHERE TOTAL IS LESS THAN FIVE DOLLARS

**WHEREAS**, the Department of Assessment and Taxation is seeking approval of the cancellation of delinquent taxes where total is less than five dollars; and

**WHEREAS**, in the judgment of the county governing body the cost of collection will be greater than the amount to be collected; and

**WHEREAS**, the attached list of accounts are for real or personal property accounts where the total of delinquent taxes is less than five dollars, and

**WHEREAS**, ORS 311.795 allows for a county governing body to cancel delinquent real and personal property taxes where the total tax and interest due is less than five dollars, now therefore, it is hereby

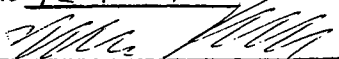
**ORDERED** that the Lane County Department of Assessment and Taxation take such action as is necessary to cancel delinquent real and personal property taxes where the total tax and interest due is less than five dollars, at attached Ex. "A".

DATED this \_\_\_\_\_ day of January, 2008

\_\_\_\_\_  
Chair, Lane County Board of Commissioners

APPROVED AS TO FORM

Date 12-11-07 lane county



OFFICE OF LEGAL COUNSEL

IN THE MATTER OF APPROVING THE CANCELLATION OF DELINQUENT TAXES  
LESS THAN FIVE DOLLARS

## ATTACHMENT "A"

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Code Area</u>	<u>Tax Year</u>	<u>Tax Balance</u>
5532054	ELITE SPORTS PROMOTIONS INC	N/A	2006	1.12
4106793	TAYLOR BENJAMIN D & SYDNEY D	07902	2003	2.88
4076715	EVANGELISTA JAMES G	04508	2003	4.06
5595933	BIG SHOTS ESPRESSO LLC	N/A	2006	1.21
5451107	SOLESBEE ENTERPRISES INC	N/A	2004	1.63
5479157	HASKEL BLACK TRUCKING	N/A	2000	3.18
5571427	AMERICA ONLINE INC	N/A	2005	3.03
4038723	SIS-Q MEADOWS CAMP	05229	2005	1.38
4076640	ALBERTS TODD MATTHEW	01901	2003	2.63
8523705	WEBLINK WIRELESS INC		2002	3.07
8528709	WEBLINK WIRELESS INC		2002	3.20
4243398	WEBB JOSEPH IAN & CARISSA FAWN	06900	2004	3.24
8529616	BIG PIPE US INC		2006	1.14
4118350	CUMMINS VICTORIA	07903	2006	3.72
8520299	CIT GROUP/CAPITAL FINANCE INC		2000	<u>3.29</u>
			<b>TOTAL</b>	<b>38.78</b>