



Bronson W. Rueda
COUNTY ASSESSOR

9/7/2022
Board of County Commissioners
Clackamas County

Approval of a Board Order Authorizing the Cancellation of Delinquent Business Personal Property and Manufactured Structure Property Tax Accounts.

Purpose/Outcome	Board approval to cancel uncollectable personal property taxes.
Dollar Amount and Fiscal Impact	\$11,242.48 for Manufactured Structures and \$153,728.51 for Business Personal Property.
Funding Source	n/a
Duration	Delinquent taxes range from 1997-98 through 2017-18.
Previous Board Action/Review	Last Board approved tax cancellation was in 2018.
Strategic Plan Alignment	Keep an accurate and well-maintained property tax roll. Build public trust through good government.
Counsel Review	Kathleen Rastetter on 8/1/22
Procurement Review	(Please check yes or no for procurement review. If the answer is "no," please provide an explanation.) 1. Was the item processed through Procurement? yes <input type="checkbox"/> no <input checked="" type="checkbox"/> 2. This is a process to cancel uncollectable taxes. No procurement involvement is required.
Contact Person	Bronson Rueda, 503-655-8304 Melissa Coy, 503-742-4220

BACKGROUND: This request is made in accordance with provisions in ORS 311.790 that provides when the Tax Collector deems taxes on personal property that are delinquent for any reason are wholly uncollectible, the Tax Collector may request the taxes be cancelled. The included property accounts have been vetted and determined to be wholly uncollectable due to the specified reasons. All efforts to trace legal owners have proven unsuccessful and there are no assets to attach said tax liens too.

RECOMMENDATION: Staff respectfully recommends that the Board of County Commissioners move this item to the consent agenda and approve to cancel the uncollectable taxes. After consent agenda approval, a resolution for board signature will follow.

Respectfully submitted,

Bronson W. Rueda
Assessor

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of the cancellation of delinquent
Business Personal Property and
Manufactured Structure Personal Property tax
accounts



Order No. _____
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This matter coming regularly before the Board of County Commissioners, and it appearing that Business Personal Property and Manufactured Structure Personal Property tax accounts for the years as shown on the list attached and made a part of this Order, are delinquent and unpaid; and

Whereas, it further appearing that pursuant to ORS 311.790 a request for the cancellation of said taxes on the grounds that they are wholly uncollectible has been made by the Tax Collector and County Counsel of Clackamas County, and the Board being fully advised;

NOW THEREFORE, the Clackamas County Board of Commissioners do hereby order that the Business Personal Property and Manufactured Structure Personal Property tax accounts for years as shown on the attached list be one and same herby are canceled and the Tax Collector be authorized and directed to make the proper showing on the records.

DATED this 8th day of September, 2022

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

2017-18

Account Number	Owner	Reasons	Total Due
P2016463	GENERAL WIRELESS OPERATIONS INC	1, 10	55.05
P2049814	GENERAL WIRELESS OPERATIONS INC	1, 10	49.14
P2237448	GENERAL WIRELESS OPERATIONS INC	1, 10	117.39
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	623.45
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	994.02
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	556.50
			-
	Total 2017-18		2,395.55

2016-17

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	693.29
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	653.16
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	920.24
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	469.86
			-
	Total 2016-17		2,736.55

2015-16

Account Number	Owner	Reasons	Total Due
P2084084	RADIO SHACK #3375	1, 8	282.75
P2115021	RADIO SHACK #3746	1, 8	604.69
P2132837	TMG GROUP LLC	8, 10	540.56
P2207412	QUALITY GEAR	8, 10	693.15
P2219402	FREDERICKS OF HOLLYWOOD STORES INC	1, 8	359.05
P2223391	EL RANCHITO	8, 10	558.34
P2249062	SDS MACHINING INC	8, 10	654.88
P2252248	THREADS OF GOLD EMBROIDERY	8,10	661.20
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	1,008.14
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	554.25
P2253076	CANBY COIN LAUNDRY LLC	4, 8	888.85
P2253195	APEX DIRECTIONAL DRILLING	4, 8	402.33
P2253389	MP3D SYSTEMS INC	4, 8	858.30
P2253428	GELDENS INC	4, 8	626.50
			-
	Total 2015-16		8,692.99

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

2014-15

Account Number	Owner	Reasons	Total Due
P2132837	TMG GROUP LLC	8, 10	398.57
P2207412	QUALITY GEAR	8, 10	675.96
P2244387	HEAD TO TOES SALON SUITES	9, 10	968.91
P2249062	SDS MACHINING INC	8, 10	15,529.32
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	691.92
P2252922	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	1,014.24
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	1,008.24
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	553.26
P2253032	BELLA FLEUR CORPORATION	8, 10	217.65
P2253389	MP3D SYSTEMS INC	4, 8	926.34
P2253417	WURDINGER RECYCLING BARLOW DIVISION LLC	1, 10	4,379.90
			-
	Total 2014-15		26,364.31

2013-14

Account Number	Owner	Reasons	Total Due
P2182727	INDUSTRIAL OPT ALIGNMENT INC	8, 10	807.03
P2207412	QUALITY GEAR	8, 10	686.64
P2243660	HEALTHMARK INC	8, 10	909.32
P2244387	HEAD TO TOES SALON SUITES	9, 10	717.36
P2249062	SDS MACHINING INC	8, 10	4,122.40
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	752.69
P2252922	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	1,015.86
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	1,008.21
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	533.57
P2253389	MP3D SYSTEMS INC	4, 8	1,725.20
			-
	Total 2013-14		12,278.28

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

2012-13

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	693.29
P2243660	HEALTHMARK INC	8, 10	979.34
P2244387	HEAD TO TOES SALON SUITES	9, 10	693.93
P2246682	YANKEE JOSEPH dba DR JOSEPH YANKEE DO	8, 10	742.60
P2250599	WATERLOO RESTAURANT VENTURES INC	1, 8	4,380.40
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	687.06
P2252508	ONE CASCADE LLC	8, 10	2,051.23
P2252922	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	8,442.31
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	8,432.62
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	4,405.15
			-
	Total 2012-13		31,507.93

2011-12

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	714.40
P2243660	HEALTHMARK INC	8, 10	921.03
P2244387	HEAD TO TOES SALON SUITES	9, 10	997.01
P2246682	YANKEE JOSEPH dba DR JOSEPH YANKEE DO	8, 10	783.55
P2247119	BUENA VISTA CUSTOM HOMES INC	4, 10	2,561.71
P2250555	BDS EXCAVATION INC	1, 10	831.57
P2250973	SEQUOIA CUSTOM HOMES LLC	4, 8	1,241.54
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	743.20
P2252508	ONE CASCADE LLC	8, 10	2,269.51
P2252922	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	843.94
P2252923	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	838.25
P2252924	MCDONALD SUSETTE dba SUN WEST TANNING	8, 10	454.45
			-
	Total 2011-12		13,200.16

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

2010-11

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	701.18
P2223630	PATCH MACHINE INC	4, 8	1,201.36
P2243660	HEALTHMARK INC	8, 10	1,930.77
P2244387	HEAD TO TOES SALON SUITES	9, 10	1,022.36
P2244609	RUSS AUTO CARE LLC	4, 8	335.57
P2246682	YANKEE JOSEPH dba DR JOSEPH YANKEE DO	8, 10	792.23
P2247119	BUENA VISTA CUSTOM HOMES INC	4, 10	2,912.66
P2250555	BDS EXCAVATION INC	1, 10	1,453.25
P2250973	SEQUOIA CUSTOM HOMES LLC	4, 8	1,308.89
P2251596	AUSNACO LLC dba SPINNING WHEEL	8, 10	386.52
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	831.20
P2252508	ONE CASCADE LLC	8, 10	1,779.22
			-
	Total 2010-11		14,655.21

2009-10

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	711.21
P2235566	LUXURY LIFESTYLES INC	1, 10	5,508.50
P2243660	HEALTHMARK INC	8, 10	2,024.52
P2244609	RUSS AUTO CARE LLC	4, 8	352.77
P2245960	FIRST PORTLAND CORP	1, 8	453.84
P2246682	YANKEE JOSEPH dba DR JOSEPH YANKEE DO	8, 10	835.13
P2250555	BDS EXCAVATION INC	1, 10	1,106.60
P2250973	SEQUOIA CUSTOM HOMES LLC	4, 8	944.34
P2251596	AUSNACO LLC dba SPINNING WHEEL	8, 10	981.11
P2252248	THREADS OF GOLD EMBROIDERY	8, 10	4,074.48
			-
	Total 2009-10		16,992.50

2008-09

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	510.06
P2235566	LUXURY LIFESTYLES INC	1, 10	5,373.27
P2243660	HEALTHMARK INC	8, 10	2,048.33
P2246682	YANKEE JOSEPH dba DR JOSEPH YANKEE DO	8, 10	879.89
P2250555	BDS EXCAVATION INC	1, 10	1,154.17
			-
	Total 2008-09		9,965.72

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

2007-08

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	571.63
P2235566	LUXURY LIFESTYLES INC	1, 10	10.50
P2243660	HEALTHMARK INC	8, 10	2,147.80
			-
		Total 2007-08	2,729.93

2006-07

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	455.07
P2243660	HEALTHMARK INC	8, 10	2,070.11
			-
		Total 2006-07	2,525.18

2005-06

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	470.91
P2243660	HEALTHMARK INC	8, 10	2,127.89
			-
		Total 2005-06	2,598.80

2004-05

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	677.15
			-
		Total 2004-05	677.15

2003-04

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	700.88
			-
		Total 2003-04	700.88

2002-03

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	741.64
			-
		Total 2002-03	741.64

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

2001-02

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	1,008.40
			-
		Total 2001-02	1,008.40

2000-01

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	1,051.80
			-
		Total 2000-01	1,051.80

1999-00

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	1,200.10
			-
		Total 1999-00	1,200.10

1998-99

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	1,153.12
			-
		Total 1998-99	1,153.12

1997-98

Account Number	Owner	Reasons	Total Due
P2207412	QUALITY GEAR	8, 10	552.31
			-
		Total 1997-98	552.31

2022 CANCELLATION OF DELINQUENT
BUSINESS PERSONAL PROPERTY TAX ACCOUNTS

Delinquent Tax Years

2017-18	2,395.55
2016-17	2,736.55
2015-16	8,692.99
2014-15	26,364.31
2013-14	12,278.28
2012-13	31,507.93
2011-12	13,200.16
2010-11	14,655.21
2009-10	16,992.50
2008-09	9,965.72
2007-08	2,729.93
2006-07	2,525.18
2005-06	2,598.80
2004-05	677.15
2003-04	700.88
2002-03	741.64
2001-02	1,008.40
2000-01	1,051.80
1999-00	1,200.10
1998-99	1,153.12
1997-98	552.31
Total:	153,728.51

**PERSONAL PROPERTY
REASONS TAXES ARE CONSIDERED UNCOLLECTIBLE**

1. Bankruptcy filed which stays aggressive collections. No assets remaining when bankruptcy is dismissed or discharged, or trustee objects to claim.
2. Property in county at filing time, but moved before tax statements were mailed. Property gone and no real property against which lien can be placed.
3. The real property on which lien is placed is foreclosed on by a bank. The bank pays the real property tax, but will not pay personal property tax since it has no interest in the personal property.
4. Multiple tax statements returned marked "No Forwarding Address", etc. Check with Corporation Division, State of Oregon, reveals corporation dissolved, property gone, nothing to seize.
5. Field inspection by sheriff's deputy or tax department in the process of collection shows nothing at location. Company has moved and left no forwarding address, nothing on site to seize.
6. Small business administration seizes and sells before we are notified.
7. IRS or FIC seizures.
8. No longer in business. Cannot locate an individual on which to have warrant served, or county has warrant served and docketed but individual has left area and cannot be located.
9. Business owner does not own any real property to secure a lien, and personal property cannot be found to seize and sell.
10. Corporation is dissolved, either voluntarily or involuntarily, property cannot be located, and there is no corporate officer responsibility for tax payment.

2022 CANCELLATION OF DELINQUENT
MANUFACTURED STRUCTURE PERSONAL PROPERTY TAX ACCOUNTS

2016-17

Account Number	Owner	Reasons	Total Due
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	523.88
			-
	Total 2016-17		523.88

2015-16

Account Number	Owner	Reasons	Total Due
01153325	BATTIN LAURA LYNN	D	17.27
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	6.00
01176006	WATTS CHRISTINE ELLEN	D	6.00
01179094	LEVULETTE MARY ELLEN	D	6.00
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	498.10
01621481	CARLISLE BEN	D	6.00
04000740	IRVIN JOE	D	6.00
			-
	Total 2015-16		545.37

2014-15

Account Number	Owner	Reasons	Total Due
01140642	DAVIES JAMES E	D	6.00
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	5.95
01176006	WATTS CHRISTINE ELLEN	D	6.00
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	469.76
01621481	CARLISLE BEN	D	6.00
04000740	IRVIN JOE	D	6.00
04001859	ADVANCED HOME BROKERS INC	D	247.39
			-
	Total 2014-15		747.10

2013-14

Account Number	Owner	Reasons	Total Due
01140642	DAVIES JAMES E	D	6.00
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	5.84
01184159	SMITH BRETT & CHERI	H	52.74
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	463.49
01621481	CARLISLE BEN	D	6.00
04000740	IRVIN JOE	D	6.00
			-
	Total 2013-14		540.07

2022 CANCELLATION OF DELINQUENT
MANUFACTURED STRUCTURE PERSONAL PROPERTY TAX ACCOUNTS

2012-13

Account Number	Owner	Reasons	Total Due
01140642	DAVIES JAMES E	D	6.00
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	6.00
01177657	MCCONNELL CINDA LEE	F	51.28
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	478.39
01621481	CARLISLE BEN	D	6.00
04000740	IRVIN JOE	D	6.00
			-
	Total 2012-13		553.67

2011-12

Account Number	Owner	Reasons	Total Due
01140642	DAVIES JAMES E	D	31.00
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	6.00
01177657	MCCONNELL CINDA LEE	F	58.59
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	484.06
01621481	CARLISLE BEN	D	6.00
01676476	HARRISON PETER	D	455.69
04000740	IRVIN JOE	D	6.00
			-
	Total 2011-12		1,047.34

2010-11

Account Number	Owner	Reasons	Total Due
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	6.00
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	487.69
01621481	CARLISLE BEN	D	6.00
01676476	HARRISON PETER	D	478.55
04000740	IRVIN JOE	D	6.00
			-
	Total 2010-11		984.24

2009-10

Account Number	Owner	Reasons	Total Due
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	91.75
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	512.73
01621481	CARLISLE BEN	D	51.77
01676476	HARRISON PETER	D	500.73
04000740	IRVIN JOE	D	85.26
			-
	Total 2009-10		1,242.24

2022 CANCELLATION OF DELINQUENT
MANUFACTURED STRUCTURE PERSONAL PROPERTY TAX ACCOUNTS

2008-09

Account Number	Owner	Reasons	Total Due
01155715	REYES ELOY CHAVEZ & EDNA LOUISE	D	94.01
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	521.73
01621481	CARLISLE BEN	D	53.92
01676476	HARRISON PETER	D	509.74
04000740	IRVIN JOE	D	73.94
			-
	Total 2008-09		1,253.34

2007-08

Account Number	Owner	Reasons	Total Due
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	490.37
01621481	CARLISLE BEN	D	100.27
01676476	HARRISON PETER	D	486.70
04000740	IRVIN JOE	D	121.42
			-
	Total 2007-08		1,198.76

2006-07

Account Number	Owner	Reasons	Total Due
01162208	ROSS PAUL D & HEATHER L	D	102.23
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	446.25
01621481	CARLISLE BEN	D	99.09
04000740	IRVIN JOE	D	117.97
			-
	Total 2006-07		765.54

2005-06

Account Number	Owner	Reasons	Total Due
01162208	ROSS PAUL D & HEATHER L	D	40.85
01345217	FALCONER FLOYD VEITS & JENNIFER MARIE	D	401.28
01621481	CARLISLE BEN	D	101.61
04000740	IRVIN JOE	D	116.23
04000899	STORM MART M	I	609.77
			-
	Total 2005-06		1,269.74

2022 CANCELLATION OF DELINQUENT
MANUFACTURED STRUCTURE PERSONAL PROPERTY TAX ACCOUNTS

2004-05

Account Number	Owner	Reasons	Total Due
01621481	CARLISLE BEN	D	49.88
04000740	IRVIN JOE	D	115.63
04000899	STORM MART M	I	584.13
			-
		Total 2004-05	749.64

2003-04

Account Number	Owner	Reasons	Total Due
01621481	CARLISLE BEN	D	101.18
			-
		Total 2003-04	101.18

2002-03

Account Number	Owner	Reasons	Total Due
01621481	CARLISLE BEN	D	105.54
			-
		Total 2002-03	105.54

2001-02

Account Number	Owner	Reasons	Total Due
01621481	CARLISLE BEN	D	138.71
			-
		Total 2001-02	138.71

2022 CANCELLATION OF DELINQUENT
MANUFACTURED STRUCTURE PERSONAL PROPERTY TAX ACCOUNTS

Delinquent Tax Years

2016-17	523.88
2015-16	545.37
2014-15	747.10
2013-14	540.07
2012-13	553.67
2011-12	1,047.34
2010-11	984.24
2009-10	1,242.24
2008-09	1,253.34
2007-08	1,198.76
2006-07	765.54
2005-06	1,269.74
2004-05	749.64
2003-04	101.18
2002-03	105.54
2001-02	138.71
Total:	11,242.48

**MANUFACTURE STRUCTURES
REASONS TAXES ARE CONSIDERED UNCOLLECTIBLE**

- A. Taxes prepaid, but underestimated. Owners billed at last known address, but collection attempts unsuccessful.
- B. Manufactured Structure illegally moved to unknown location. Inquiries directed to all available sources of information but proved fruitless.
- C. Manufactured Structure illegally moved out of County and ownership transferred one or more times since. Clackamas County can put issue in LOIS to prevent this if we know it left our county.
- D. Manufactured Structure or houseboat destroyed by fire, vandalism, etc. Unit has no value. Taxes accrued after unit was destroyed and Assessor had no notification of destruction.
- E. Titleholder owns no real property that can be liened.
- F. Tax correction after the fact. Manufactured Structure moved out of County prior to enactment of tax correction.
- G. No positive identification. Unit has temporary x-number in ascend and no vehicle identification number, making it impossible to determine legal ownership.
- H. Taxes were originally a lien on the real property; lien was missed and property has changed hands one or more times since.
- I. Manufactured Structure moved out of County without Permit and Release. Taxes were a lien, but not owed. New owners billed at last known address, but collection attempts unsuccessful.