



Date: June 25, 2025

To: Deschutes County Board of County Commissioners

From: Robert Tintle, Deschutes CFO/County Tax Collector
Judi Hasse, Deschutes County Deputy Tax Collector
David Doyle, Deschutes County Legal Counsel

RE: Request for Order to Cancel Uncollectible Personal Property Taxes

Approval is requested to cancel \$247,298.22 in personal property taxes. On a percentage basis, the \$247,298.22 represents 1.42% (.0142) of the personal and manufactured structure taxes levied in the 2024-25 tax year (\$15,659,067.58 and \$1,711,265.16 respectively).

A summary of prior cancellations by tax year is as follows:

2003-04	\$ 29,291.00
2004-05	26,537.00
2006-07	49,553.67
2008-09	86,903.57
2009-10	49,139.64
2010-11	37,277.91
2011-12	51,958.84
2012-13	136,431.43
2013-14	37,141.65
2014-15	40,121.07
2015-16	14,615.17
2016-17	58,599.65
2017-18	17,931.84
2018-19	31,828.95
2020-21	33,295.83
2021-22	35,267.45
2022-23	53,621.57
2023-24	40,632.83

The \$247,298.22 consists of: 1) Five uncollected manufactured structure accounts totaling taxes of \$3,996.89 and 2) Thirty-six uncollectible personal property accounts totaling \$243,301.33. Categorically, the items being cancelled are as follows:

1. Manufactured Structures:

a) Demolished or destroyed (4 accounts)	\$3,839.47
b) Moved out of County without notification (1 accounts)	<u>157.42</u>
Total Manufactured Structures	\$3,996.89

2. Personal Property:

a) Business failures (22 accounts)	\$221,824.00
b) Bankruptcy (6 accounts)	10,612.24
c) Sold or Closed Business (3 accounts)	2,460.67
d) Destroyed by Fire (2 accounts)	6,572.44
e) Moved out of County (3 accounts)	<u>1,831.98</u>
Total Personal Business	\$243,301.33

TOTAL (41 accounts)	<u>\$247,298.22</u>
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Pursuant to Oregon law, David Doyle, Legal Counsel, has reviewed the amounts to be cancelled and agrees that these accounts are not collectible.

The Finance/Tax Department staff has used a reasonable and consistent level of collection effort to try to collect the taxes while minimizing the collection costs and negative relations with the taxpayer. Abandoned manufactured structures are governed by certain laws and statutes that provide for the cancellation of taxes. Bankruptcies are pursued to the extent permitted by U.S. bankruptcy law.

Oregon law requires that a final personal property return be filed to terminate the taxation of business property. This frequently does not occur, resulting in the continued assessment and taxation of property that is no longer being used in a business and may no longer exist. A portion of the taxes included under dissolved corporations and business failures (item 2a above) relate to taxes imposed on non-existent businesses and/or assets.

We have continued the practice of garnishing wages and checking accounts where possible. We also continue to attach personal property tax accounts to real property accounts. In the past we have collected personal accounts where the business owner's personal residence is being foreclosed upon by their lender. Lenders tend to pay the taxes promptly to extinguish our priority lien.

REVIEWED

LEGAL COUNSEL

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

An Order Cancelling Uncollectible Personal
Property Taxes of \$247,298.22

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ORDER NO. 2025-023

WHEREAS, Robert Tintle, the Deschutes County Tax Collector, pursuant to ORS 311.790 has petitioned the Board of County Commissioners to cancel delinquent personal property taxes on certain personal property accounts on the grounds that the taxes are wholly uncollectible; and

WHEREAS, the Deschutes County Legal Counsel has determined that the taxes requested to be cancelled by the Deschutes County Tax Collector are wholly uncollectible, and joins in that request; and

WHEREAS, ORS 311.790 provides that the Board of County Commissioners may cancel taxes when the Tax Collector and the County Counsel request in writing that the taxes are uncollectible; now, therefore,

THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, HEREBY ORDERS as follows:

Section 1. The Deschutes County Tax Collector is hereby authorized and directed to cancel the uncollectible manufactured structures property taxes described in Exhibit "A" attached hereto and, by this reference, incorporated herein, in the principal amount of \$3,996.89 and uncollectible personal property taxes described in Exhibit "B" attached hereto and, by this reference, incorporated herein in the principal amount of \$243,301.33.

Dated this _____ of _____, 2025

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

ANTHONY DEBONE, Chair

PATTI ADAIR, Vice-Chair

ATTEST:

Recording Secretary

PHIL CHANG, Commissioner

EXHIBIT A

ORS 311.790 Cancellation of Uncollectible Property Tax

Account #	Taxpayer Name	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	TOTAL
181055	FIDLER, TERRY M & MARY D	\$ -	\$ -	\$ -	\$ 157.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157.42
161376	TAFOLLA, NAYELY C & ALFREDO TIRADO	-	-	463.38	-	-	-	-	-	-	-	-	-	\$ 463.38
206819	DAINS, SHELLEY RAE & ANDREW JAMES	69.22	68.01	63.10	61.84	56.63	52.93	47.64	47.67	34.91	29.92	25.11	26.77	\$ 583.75
214105	SANCHEZ VILLAGOMEZ, JOSE A & ANGELA	-	-	-	-	-	-	503.52	488.59	-	-	-	-	\$ 992.11
235816	CRUMP, RONALD LEE & GLENDA FAYE	<u>327.49</u>	<u>320.31</u>	<u>291.76</u>	<u>240.69</u>	<u>155.87</u>	<u>154.59</u>	<u>154.57</u>	<u>154.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 1,800.23</u>
	TOTALS	<u>\$ 396.71</u>	<u>\$ 388.32</u>	<u>\$ 818.24</u>	<u>\$ 459.95</u>	<u>\$ 212.50</u>	<u>\$ 207.52</u>	<u>\$ 705.73</u>	<u>\$ 691.21</u>	<u>\$ 34.91</u>	<u>\$ 29.92</u>	<u>\$ 25.11</u>	<u>\$ 26.77</u>	<u>\$ 3,996.89</u>

EXHIBIT B
ORS 311.790 Cancellation of Uncollectible Property Tax

Account #	Taxpayer Name	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total
183142	SZechuan Restaurant LLC	\$ -	\$ -	\$ 33.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.87
321204	SISTERS THAI	-	407.05	-	-	-	-	-	-	-	-	-	407.05
321341	SPACE UNICORN GRAPHICS	-	421.33	-	-	-	-	-	-	-	-	-	421.33
218673	TUESDAY MORNING	-	449.14	-	-	-	-	-	-	-	-	-	449.14
274672	LA FONDITA AUTHENTIC MEXICAN KITCHEN	-	-	552.21	-	-	-	-	-	-	-	-	552.21
280147	STEPHX2 LLC THE CHOCOLATE COMPANY	-	-	552.21	-	-	-	-	-	-	-	-	552.21
268310	KIM & KARLA'S PASTA LLC	-	-	-	-	535.68	58.36	-	-	-	-	-	594.04
320450	SIMPLY MAC INC	-	-	644.64	-	-	-	-	-	-	-	-	644.64
321102	CRAVE MINI DONUTS LLC	613.72	389.88	-	-	-	-	-	-	-	-	-	1,003.60
268316	OSH INC (LOCAL SLICE)	-	-	-	-	689.38	460.24	-	-	-	-	-	1,149.62
269243	MODALITYX INC	-	-	-	-	473.10	473.74	265.35	-	-	-	-	1,212.19
321151	LETTERJET LLC	-	1,597.42	-	-	-	-	-	-	-	-	-	1,597.42
278261	WALL TO WALL STONE CORP	-	-	-	-	-	1,708.86	-	-	-	-	-	1,708.86
275841	TOP DEAD CENTER LLC (SPOKEN MOTO)	687.33	685.18	502.08	-	-	-	-	-	-	-	-	1,874.59
202460	BEND TRUCK TOYZ	1,009.41	961.89	-	-	-	-	-	-	-	-	-	1,971.30
321199	THANTARIN CORP (SEA CRAB HOUSE)	1,239.67	1,181.32	-	-	-	-	-	-	-	-	-	2,420.99
146995	TROGGA, INC (RON'S BODY SHOP)	481.14	458.52	454.15	530.86	517.60	-	-	-	-	-	-	2,442.27
269077	BEER STOP INC	-	-	963.93	1,000.69	1,190.02	-	-	-	-	-	-	3,154.64
281123	UCCELLINI INC	-	1,110.70	1,391.28	1,160.97	-	-	-	-	-	-	-	3,662.95
280637	WOODWORKS BY MONDAY LLC	1,076.41	1,085.85	1,152.12	548.64	-	-	-	-	-	-	-	3,863.02
265319	V R, INC (JACK IN THE BOX #7172)	-	-	1,925.61	1,955.67	-	-	-	-	-	-	-	3,881.28
320685	PBL LLC	-	839.68	1,853.76	1,236.43	-	-	-	-	-	-	-	3,929.87
320839	SOLID ROCK EXCAVATION LLC (ALLYBROOKE)	2,028.66	2,046.87	-	-	-	-	-	-	-	-	-	4,075.53
192337	TROGGA INC (RONS BODY SHOP II)	818.20	781.29	775.33	888.82	866.53	-	-	-	-	-	-	4,130.17
218806	SEGO CONTRACTORS INC	714.55	722.19	706.02	681.61	740.04	739.90	-	-	-	-	-	4,304.31
279952	HERBURGER DREW & ERIN (SISTERS TRAIL STOP MARKET)	1,098.18	1,099.00	1,084.51	1,095.04	714.68	-	-	-	-	-	-	5,091.41
219161	BED BATH & BEYOND INC	-	5,244.26	-	-	-	-	-	-	-	-	-	5,244.26
269209	JUSTIN'S CUSTOM WOODWORKS LLC	985.15	994.54	971.94	937.59	919.81	919.65	801.43	-	-	-	-	6,530.11
196861	TR & R EXCAVATION INC	964.74	934.12	913.96	1,099.87	1,068.52	1,069.51	828.24	-	-	-	-	6,878.96
320943	WALKEY, TERENCE (ZERO LATENCY BEND)	-	4,505.61	3,644.26	-	-	-	-	-	-	-	-	8,149.87
272992	BUCHA BUENA LLC	1,904.41	1,872.31	1,270.45	1,555.74	1,516.81	1,518.97	684.45	-	-	-	-	10,323.14
267421	VPS INC #7175 (JACK IN THE BOX #7175)	2,377.54	2,408.95	2,365.50	3,399.82	-	-	-	-	-	-	-	10,551.81
278517	NUTRITIONAL HIGH (OREGON) LLC	-	-	9,936.82	7,053.49	-	-	-	-	-	-	-	16,990.31
269069	ASPEN CREEK ENTERPRISES LLC	-	3,122.11	3,051.07	2,943.30	2,887.48	2,886.93	2,899.84	2,920.48	2,960.73	2,956.41	2,976.45	29,604.80
271454	SCOTTS EARTHWORKS CO	-	36,291.22	-	-	-	-	-	-	-	-	-	36,291.22
280476	JAXON TECHNOLOGIES OREGON LLC	16,183.59	41,424.75	-	-	-	-	-	-	-	-	-	57,608.34
	TOTALS	<u>\$ 32,182.70</u>	<u>\$ 111,035.18</u>	<u>\$ 34,745.72</u>	<u>\$ 26,088.54</u>	<u>\$ 12,119.65</u>	<u>\$ 9,836.16</u>	<u>\$ 5,479.31</u>	<u>\$ 2,920.48</u>	<u>\$ 2,960.73</u>	<u>\$ 2,956.41</u>	<u>\$ 2,976.45</u>	<u>\$ 243,301.33</u>