

MULTNOMAH COUNTY
AGENDA PLACEMENT REQUEST (revised 09/22/08)



Board Clerk Use Only

Meeting Date:	<u>9-13-12</u>
Agenda Item #:	<u>C.1</u>
Est. Start Time:	<u>9:30 am</u>
Date Submitted:	<u>8/23/12</u>

Agenda Title: **RESOLUTION Authorizing Cancellation of Uncollectible Personal Property Taxes for Tax Years 1989/90 through 2011/12**

Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title sufficient to describe the action requested.

Requested Meeting Date:	<u>September 13, 2012</u>	Amount of Time Needed:	<u>N/A</u>
Department:	<u>DCM</u>	Division:	<u>Assessment, Recording & Taxation</u>
Contact(s):	<u>Gary Bartholomew or Patrice Kilmartin</u>		
Phone:	<u>503-988-3326</u>	Ext.:	<u>85833</u>
Presenter(s):	<u>Consent Calendar</u>		
I/O Address:	<u>503/175 Tax Collections</u>		

General Information

1. What action are you requesting from the Board?

The Division of Assessment, Recording and Taxation is requesting the Board approve the cancellation of Uncollectible Personal Property Taxes for 1989/90 through 2011/12 in the amount of \$708,760.30. The Department of County Management recommends approval.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

Certain personal property, machinery & equipment and utility taxes have been delinquent. The Multnomah County Tax Collector has determined that these taxes are wholly uncollectible and is requesting the Board for an order directing that the taxes be cancelled pursuant to ORS 311.790. The Write Off List is attached.

3. Explain the fiscal impact (current year and ongoing).

Uncollected or canceled taxes decrease the amount of revenue available for distribution to taxing districts. The majority of these uncollectible taxes are attributable to defunct corporations and limited liability companies (\$125,689.88) for which the officers/members have no liability, and bankruptcies (\$562,043.91) which are protected from collection actions.

4. Explain any legal and/or policy issues involved.

No legal issues are expected.

5. Explain any citizen and/or other government participation that has or will take place.

No citizen participation is anticipated. The taxes will be canceled once Board approval is received.

Required Signature

**Elected Official or
Department/
Agency Director:**

Date:

Joanne Fuller