



# MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: 8/18/11)

### Board Clerk Use Only

Meeting Date: 11-15-12  
 Agenda Item #: C.1  
 Est. Start Time: 9:30 am  
 Date Submitted: 10-26-12

**Agenda Title: RESOLUTION Directing Payment of Deferred Taxes on Tax Foreclosed Property to the Department of Revenue as Required under ORS 311.694.**

*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:** November 15, 2012      **Time Needed:** Consent  
**Department:** County Management      **Division:** Assessment, Recording and Taxation/Tax Collector  
**Contact(s):** Gary Bartholomew  
**Phone:** 503-988-5833      **Ext.** 85833      **I/O Address:** 503/1/Tax Collector  
**Presenter Name(s) & Title(s):** Randy Walruff, Division Director

## General Information

### 1. What action are you requesting from the Board?

Assessment and Taxation is requesting the Board approve payment to the Oregon State Department of Revenue (DOR) on deferred taxes on tax foreclosed property acquired by the County through tax foreclosure in compliance with ORS 311.694.

### 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.

The County acquired the real property (tax account number R232462) located at 4625 NE 72<sup>nd</sup> Avenue through tax foreclosure on October 1, 2012 by the execution and recording of the tax foreclosure deed. The property was subject to DOR's tax-deferred program under ORS 311.666 to 311.701. The DOR was contacted and the County was given a payoff on October 8, 2012, for \$41,051.80 with a per diem of \$4.15 until payment is received. ORS 311.694 requires the County to pay the amount of the deferred taxes and interest from the unsegregated tax collections account to the DOR at the time the tax foreclosure deed is executed and recorded.

This action affects program offer 72038. The program will place the property on the next public sale to recover the deferred taxes and interest reimbursed to the DOR.

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

The DOR allows certain individuals who qualify to defer their property taxes until their property changes ownership. The County Assessment and Taxation Division will seek to recover the deferred taxes and interest reimbursed to the DOR by offering the property for sale at the next public sale.

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

N/A.

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

See discussion in Section 2.



---

**Required Signature**

---

**Elected  
Official or  
Department  
Director:**

*Kayne Kieta*

---

**Date:**

10-26-12