



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

Board Clerk Use Only

Meeting Date: 9/20/18
Agenda Item #: C.3
Est. Start Time: 9:30 a.m.
Date Submitted: 9/12/18

Agenda Title: **RESOLUTION Authorizing Cancellation of Uncollectible Personal Property Taxes for Tax Years 2001/02 through 2016/17**

Requested Meeting: Next available consent calendar date. **Time Needed:** N/A
Department: DCM **Division:** Division of Assessment, Recording & Taxation
Contact(s): Timothy Mercer
Phone: 503-988-7885 **Ext.** N/A **Email:** timothy.mercer@multco.us
Presenters: Timothy Mercer, Tax Division Manager

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 2001/02 through 2016/17 in the amount of **\$72,632.31**. 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(s) this action affects and how it impacts the results.

Impacts Program Offer # 72027, Tax Revenue Management. Certain personal property 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 (**\$68,034.97**) for which the officers/members have no liability, and bankruptcies (**\$1,252.35**) 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
Director:

/s/ Marissa Madrigal

Date:

9/12/18