

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 2012-194

Directing Payment of Deferred Taxes on Tax Foreclosed Property to the Department of Revenue as Required Under ORS 311.694.

**The Multnomah County Board of Commissioners Finds:**

- a. Upon the execution and recording of the tax foreclosure deed on October 1, 2012, at the completion of the two year redemption period after the Tax Foreclosure Judgment was entered on September 29, 2010, Multnomah County acquired certain real property located in Multnomah County, Oregon, more particularly described as:

The North 118 feet of Lots 7 and 8, together with the vacated portion of N.E. 72<sup>nd</sup> Avenue which inured thereto, Block 6, PADDOCK ACRES (the "Property").

- b. The Property was subject to the Oregon State Department of Revenue's tax deferral program, as provided at ORS 311.666 to 311.701, under which the Department of Revenue (DOR) pays directly to the County the annual property taxes. See ORS 311.676.
- c. Because the deferred taxes and interest have not otherwise been collected against the Property, under ORS 311.694, the County must now pay the amount of deferred taxes and interest to the DOR from the unsegregated tax collections account.
- d. The County has received a payoff amount from the Department of Revenue for the Property of \$41,051.80 as of October 8, 2012, with a per diem of \$4.15 until payment is received.

**The Multnomah County Board of Commissioners Resolves:**

1. The Multnomah County Tax Collector is directed to pay the uncollected deferred taxes and interest on the Property in the amount set forth above to the Department of Revenue from the unsegregated tax collections account in compliance with ORS 311.694.

ADOPTED this 15th day of November, 2012.



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

Jeff Cogen, Chair

REVIEWED:  
JENNY M. MORF, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
Matthew O. Ryan, Assistant County Attorney

SUBMITTED BY: Joanne Fuller, Director, Dept. of County Management