

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 00-115

Approval to Forgive 1985/86 Taxes and Place Title of Property Back in Former Owners Name

The Multnomah County Board of Commissioners Finds:

- a. The subject property is located at 75 NE Wygant, in Portland, and is presently operated as St James Pentecostal Church. The legal description of the property is as follows:

WEST 40' OF LOT 9 & 10, BLOCK 2, MEAGLY HIGHLAND, a recorded subdivision located in the City of Portland, County of Multnomah, and State of Oregon.

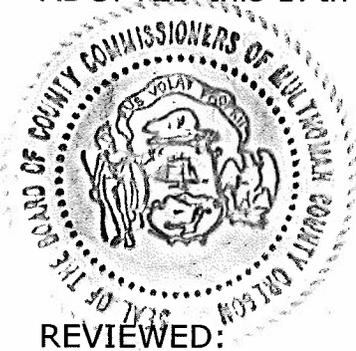
- b. The property came into Multnomah County Tax Title ownership in October 1991 through tax foreclosure. The foreclosure judgment was entered in 1989, resulting from the failure to pay property taxes for the 1985/86 tax year.
- c. Under the statutes applicable in 1985, ORS 311.207 to 311.211, upon the determination to impose taxes against property previously exempt, the County was required to provide two specific notices to the owners. One notice was supposed to be sent before the taxes were imposed, advising of a time and place for the owner to come forward and show cause why the property should not be subject to taxation. Under ORS 311.209, this notice also must provide the owner 20 days to respond. Under ORS 311.211, the second notice was required to be sent after the property was added to the tax rolls. The County's file in this case has no record that either statutorily required notice was sent.
- d. There reasonably appears to be "grave legal question" as to the validity of the tax for the tax year 1985/86. Further, in order to pursue possession of the property, the County would need to file a FED proceeding in Circuit Court, wherein the validity of the taxes for the 1985/86 tax year could very possibly be a crucial and controlling issue in the litigation. Because of these circumstances there appears to be sufficient basis under ORS 311.785, to cancel the taxes for tax year 1985/86.
- e. ORS 275.180 authorizes the County to sell tax-foreclosed property to the former owner for the amount of the back taxes and interest. A sale of the property in question to the former owner for \$0 consideration

would be consistent with the statute because there are no taxes or penalties to collect as the minimum purchase price.

The Multnomah County Board of Commissioners Resolves:

1. Pursuant to ORS 311.785, the ad valorem taxes imposed against the above-described property for the tax year 1985/86 are hereby cancelled.
2. The Tax Title Division of the Department of Environmental Services is hereby authorized to convey by quitclaim deed to the former owners of record or their successors in interest, the above-described property for no consideration.

ADOPTED this 17th day of August, 2000.



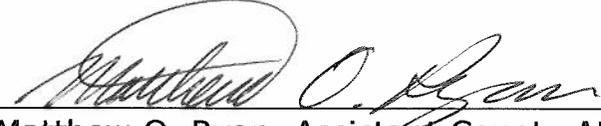
BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON



Beverly Stein, Chair

REVIEWED:

THOMAS SPONSLER, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Matthew O. Ryan, Assistant County Attorney