MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: March 18, 2026

Department: Tax Office

Title: Cancellation of uncollectible personal property tax accounts

Management Update/Work Session Date: _____ **Audio/Visual aids** ☐

Time Required: 15 min. **Contact:** Natasha McVey, Tax Collector **Phone:** ext. 2249

Requested Action: Adoption of order canceling uncollectible personal property tax accounts.

Issue, Description & Background: Periodically, it becomes apparent that a personal property tax account is going to be uncollectible, despite the best efforts of the Tax Collector. This could be because the taxpayer has filed bankruptcy, the personal property has been abandoned, or the personal property has been moved and its whereabouts is unknown. ORS 311.790 allows the Board to issue an order canceling personal property tax accounts that are determined to be "wholly uncollectible."

Financial Impacts: The total amount of uncollectible taxes sought to be canceled equals $30,411.61.

Impacts to Department & External Agencies: None.

List of attachments: Petition for Order Canceling Uncollectible Property Taxes Board order, with attached list of personal property tax accounts.

Presenter: Natasha McVey, Tax Collector

Department Head Signature: Natasha McVey

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the matter of the cancellation of uncollectible personal property taxes.	)))

PETITION FOR ORDER CANCELING UNCOLLECTIBLE PROPERTY TAXES

Natasha McVey, Marion County Tax Collector, and Scott A. Norris, Assistant Marion County Legal Counsel, respectfully petition the board of commissioners for an order canceling the personal property taxes listed in Exhibit A, which is attached hereto, and show:

The personal property taxes listed in Exhibit A are delinquent and are wholly uncollectible;

ORS 311.790 provides that the Board may cancel uncollectible personal property taxes;

WHEREFORE, petitioners pray for an order of the board of commissioners canceling the personal property taxes listed in Exhibit A.

DATED this 26 day of February 20___.

Natasha McVey
Marion County Tax Collector

Scott A. Norris
Assistant Legal Counsel

EXHIBIT A

Tax ID	Roll	Name:	Reason	Years	Tax & Int
352227	P	LIMITLESS LIFESTYLES LLC	Uncollectable Business Personal Property Taxes	2016	$ 2,352.15
					$ 2,352.15
133251	MS	REAM, KURT & ELIZABETH	Abandonment	2015	$ 838.69
				2016	$ 1,173.05
				2017	$ 1,141.91
				2018	$ 1,348.21
				2019	$ 1,371.49
				2020	$ 1,291.02
				2021	$ 1,209.01
				2022	$ 1,131.79
				2023	$ 1,039.90
				2024	$ 984.61
				2025	$ 836.24
					$ 12,365.92
126702	MS	Jacobsen, Janice E	Abandonment	2024	$ 526.58
				2023	$ 566.29
				2022	$ 611.85
				2021	$ 654.58
				2020	$ 689.01
				2019	$ 708.61
				2018	$ -
				2017	$ 455.98
				2016	$ 509.23
				2015	$ 483.46
				2014	$ 546.15
				2013	$ 452.58
				2012	$ 547.95
				2011	$ 510.22
				2010	$ 621.25
				2009	$ 775.09
				2008	$ 828.90
				2007	$ 671.29
				2006	$ 791.31

2005	$	783.22
2004	$	885.37
2003	$	847.32
2002	$	1,073.66
2001	$	1,153.64
	$	15,693.54

2/26/2026 **TOTAL TO BE CANCELLED** **$ 30,411.61**

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the matter of the cancellation of uncollectible personal property taxes.	)))

Order No.

This matter came before the Board of Commissioners at its regularly scheduled public meeting on the 18th day of March, 2026, for it to consider the matter of the cancellation of uncollectible personal property taxes listed in Exhibit A, which is attached hereto; and

WHEREAS, the Board finds that the personal property taxes listed in Exhibit A are wholly uncollectible; and

WHEREAS, the Board finds that it has the authority to cancel uncollectible personal property taxes under ORS 311.790;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Tax Collector cancel the personal property taxes listed in Exhibit A.

DATED at Salem, Oregon, this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

_____
Chair

_____
Commissioner

_____
Commissioner

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2/26/2026 **TOTAL TO BE CANCELLED** **$ 30,411.61**