

AGENDA ITEM FOR ADMINISTRATIVE MEETING ( ) Discussion only  
( X ) Action

FROM (DEPT/ DIVISION): County Counsel

SUBJECT: Personal Property Tax Abatement

<p>Background:</p> <p>There is a delinquent personal property account that is uncollectible. The taxes are for a 1980 manufactured structure that was removed from the property, but cannot be found in the county. The title owner does not own any other property in the county. There are no means to collect the taxes. Oregon law allows the Board to abate these uncollectible taxes.</p>	<p>Requested Action:</p> <p>Adopt Order No. TX2025-02</p>
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ATTACHMENTS: Tax record; Proposed Order

\*\*\*\*\*For Internal Use Only\*\*\*\*\*

Checkoffs:

- ( ) Dept. Heard (copy)  
( ) Human Resources (copy)  
( ) Fiscal  
( X ) Legal (copy)  
( ) (Other - List:)

To be notified of Meeting:  
Rachael Reynolds

Needed at Meeting:

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Scheduled for meeting on: July 16, 2025

Action taken:

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Follow-up:

**STATEMENT OF TAX ACCOUNT**  
**UMATILLA COUNTY TAX COLLECTOR**  
**216 SE 4TH ST**  
**PENDLETON, OR 97801**  
**(541) 276-7111**

15-Jul-2025

EGERER ALEXIS  
1347 W 47TH CT  
DAVENPORT IA 52806

Tax Account #	800479	Lender Name	
Account Status	A	Loan Number	
Roll Type	MS	Property ID	1602
Situs Address	47486 ADAMS RD PENDLETON OR 97801	Interest To	7/15/2025

**Tax Summary**

Tax Year	Tax Type	Total Due	Current Due	Interest Due	Discount Available	Original Due	Due Date
2024	ADVALOREM	\$34.47	\$31.53	\$2.94	\$0.00	\$31.53	Nov 15, 2024
2024	FEE	\$92.00	\$92.00	\$0.00	\$0.00	\$92.00	Nov 15, 2024
2023	ADVALOREM	\$39.74	\$31.71	\$8.03	\$0.00	\$31.71	Nov 15, 2023
2023	FEE	\$92.00	\$92.00	\$0.00	\$0.00	\$92.00	Nov 15, 2023
2020	ADVALOREM	\$0.00	\$0.00	\$0.00	\$0.00	\$119.88	Nov 15, 2020
Total		\$258.21	\$247.24	\$10.97	\$0.00	\$367.12	

**TAX NOTATION...**

NOTATION CODE	DATE ADDED	DESCRIPTION
TAX WARRANT	20-Jun-2024	WARRANT #2024-064
TAX WARRANT	23-Jun-2025	WARRANT #2025-063

**UMATILLA COUNTY ASSESSOR**  
**Manufactured Structure Assessment Report**  
**FOR ASSESSMENT YEAR 2024**

7/15/2025 11:45:48 AM

Account #	800479	Tax Status	ASSESSABLE
Code - Tax #	1602	Acct Status	ACTIVE
Mailing Address	EGERER ALEXIS 1347 W 47TH CT DAVENPORT IA 52806	Subtype	PERSONAL
		Home ID	230121
		X Number	166891

Situs Address	Situs City	Tax Notation	TAX WARRANT
47486 ADAMS RD	PENDLETON	Appraiser	KELLY MILLER

Value Summary						
Code Area		RMV	MAV	AV	Trend %	RMV Exception
1602	IMPR.	\$2,000	\$14,970	\$2,000	100%	IMPR.

Manufactured Structure Information			
VIN #	16012151683	Stat Class	491
Brand	TAMARACK	Quality	100
Model		Condition	P
Year Built	1980	MA / SA / NH	05 / 90 / 000
Sticker #		Bedrooms / Baths	3 / 2

Real Property Information			
Real Account ID	108797	MA / SA / NH	05 / 90 / 000
Map	3N33000007101	Property Class	551
Unit	108797	RMV Class	551
Park Name			
Comments			

**Floors**

Description	Class	SQFT	Size Type	Type of Heat	RMV
First Floor	9	924	S		2,000

**Inventory**

Size/Qty	RMV	Size/Qty	RMV
Total Inventory RMV			0

**Exemptions / Special Assessments / Potential Liability**

**Type**

SPECIAL ASSESSMENT(S):

TYPE	MS OMBUDSPERSON	Amount	\$10.00
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Appraisal Maint: 2025 - MANUFACTURED STRUCTURE PLACEMENT

Comments: 1980 14X66 TAMARACK 491  
THIS MFS MOVED FROM ECHO TO PENDLETON 01/2021 TRIP PERMIT 20-10969-TRIP

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the Matter of Cancellation )  
of Uncollectible Personal ) ORDER NO. TX2025-02  
Property Taxes )

WHEREAS ORS 311.790 authorizes the cancellation of delinquent personal property tax that is uncollectible;

WHEREAS a personal property tax account for a manufactured structure is delinquent for the period 2020 to 2024;

WHEREAS the manufactured structure was moved from the property, but its current location is unknown and has not been found in the county. The record owner does not own any other property in the county;

WHEREAS the Assessment & Taxation Department Director and County Counsel request that the Board adopt an order cancelling the taxes.

NOW THEREFORE, IT IS ORDERED THAT the following numbered Umatilla County personal property account is deemed uncollectible and pursuant to ORS 311.790 the department is directed to cancel these uncollectible personal property taxes:

ACCOUNT NUMBER	NAME	TAX	YEAR	REASON
800479	ALEXIS EGERER	\$258.21	2020	NO LONGER TO IN COUNTY 2024

DATED this 16th day of July, 2025

UMATILLA COUNTY BOARD OF COMMISSIONERS

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Celinda A. Timmons, Chair

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Daniel N. Dorran, Commissioner

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John M. Shafer, Commissioner

ATTEST:  
OFFICE OF COUNTY RECORDS

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Records Officer