

CHAPTER 37: TAXATION

Section

Tax Foreclosed Property Redemption

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312.122, created authority for counties to enact ordinances to accelerate the expiration of the two year redemption period for tax foreclosed properties which suffer abandonment or waste and the conveyance of title to the county, permitting earlier county intervention to preserve the value of tax foreclosed property, enhancing recovery of delinquent taxes and protecting and preserving community interests.

(D) The interests to the county, through protection of the health and welfare of its residents and preserving the value of tax foreclosed properties, requires that this chapter be enacted as an emergency measure to meet and effectively deal with the problems attendant in the foreclosure of tax delinquent properties.

(Ord. 91-05, passed 11-20-91)

TAX FORECLOSED PROPERTY REDEMPTION

§ 37.01 TITLE.

This chapter shall be known as the “County Tax Foreclosed Property Redemption Acceleration Ordinance,” and shall be referred to herein as “this chapter.”

(Ord. 91-05, passed 11-20-91)

§ 37.03 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ABANDONMENT. Property not occupied by the owner, others authorized by the owner, or any entity appearing in the records of the county to have a lien or other interest in the property, for a period of six consecutive months, when such property is not otherwise maintained and thereby suffers a substantial depreciation in value or the likelihood thereof if it remains unoccupied.

BOARD. The Board of County Commissioners of Umatilla County, Oregon.

WASTE. The destruction, material alteration, or deterioration of land or improvements thereon, whether caused directly by the person rightfully in possession thereof or permitted to be done by others through failure to supervise such property, which results in substantial loss of value, or the threat thereof, to the property.

(Ord. 91-05, passed 11-20-91)

§ 37.02 FINDINGS; PURPOSE.

(A) Properties ordered foreclosed for delinquent taxes by the court generally do not legally pass into county ownership for two years after judgment is rendered, during which period persons with recognized legal interests may pay all required taxes to redeem their property.

(B) During the two year redemption period some properties may remain vacant or undeveloped, thereby resulting in significant deterioration and loss of value for the property; contributing to the decline of neighborhoods; discouraging investment; attracting nuisances through accumulation of discarded material; and could in some instances encourage occupancy by unauthorized persons or the establishment of criminal enterprises.

(C) The 1989 Legislature, in enacting ORS

§ 37.04 HEARING TO DETERMINE IF

PROPERTY SUFFERS WASTE OR ABANDONMENT; NOTICE.

(A) Upon a complaint or report that any tax foreclosed property sold to the county pursuant to ORS 312.100 suffers waste or abandonment, the Board shall set a date for a public hearing to determine whether such property should be deeded to the county pursuant to this subchapter. Any person or entity having an interest in the subject property may appear and testify at the hearing, and if they so desire, may be represented by counsel. The hearing shall be conducted in a manner calculated to permit a full opportunity for interested parties to present all relevant evidence, but shall not be subject to formal statutory rules of evidence or civil procedure.

(B) (1) *Content.* Not less than 30 days prior to the hearing, the Tax Collector or other person designated by the Board shall notify the owner(s) and any person or entity that then appears in the records of the county as defined in ORS 312.125(7) to have a lien or other interest in the property subject to the hearing, in writing, by both certified and regular first class mail, of the following:

- (a) The date, time and place of hearing;
- (b) The date of the judgment and decree entered pursuant to ORS 312.090;
- (c) The normal date of expiration of the period of redemption under ORS 312.120;
- (d) A warning that if the Board determines that the subject property suffers waste or abandonment, the subject property will be deeded to the county immediately after the expiration of 30 days from the date of the Board determination and that every right or interest of any person in the property will be forfeited forever to the county unless the property is redeemed within that 30-day period;
- (e) A legal description of the property and its tax account number; and
- (f) The name of the owner as it appears on the latest tax roll.

(2) The notice described above shall be sent

by certified mail and regular first class mail, and shall be provided in the following manner, as appropriate:

(a) To the owner or owners as reflected in the county deed records, at the true and correct address of the owner as appearing on the instrument of conveyance under ORS 93.260, or as furnished under ORS 311.555, or as otherwise ascertained pursuant to ORS 311.560; or

(b) To a lienholder or entity other than the owner having or appearing to have a lien or other interest in the property, to the address which the county knows, or after reasonable inquiry has reason to believe, will most likely result in receipt of actual notice by the interest-holder. If the lienholder is a corporation or limited partnership, the county shall be considered to have made reasonable inquiry if notice is mailed to the registered agent or last registered office of the corporation or limited partnership as shown by the records on file in the office of the Corporation Commissioner, or if the corporation or partnership is not authorized to transact business in this state, then by sending notice to the principal office or place of business of the corporation or limited partnership.

(c) To any occupants of the premises by first class mail addressed to "occupants," and by posting the property.
(Ord. 91-05, passed 11-20-91)

§ 37.05 BOARD ORDER DEEDING PROPERTY TO COUNTY; REDEMPTION RIGHTS; REMOVAL OF HOLDOVERS.

(A) Upon a finding by the Board that the subject property is suffering waste or abandonment, it may then direct the Tax Collector by written order to deed the property to the county not earlier than 30 days from the date of the Board order, during which period the property may be redeemed by the affected parties.

(B) Upon failure of any affected party to redeem the subject property within 30 days after the date of the Board's order, the Tax Collector shall issue a deed terminating all redemption rights and canceling all taxes and special assessments.

(C) Any persons still in possession of the

property after issuance of a deed under division (B) of this section may be removed as provided in ORS 105.105 to 105.168.
(Ord. 91-05, passed 11-20-91)

§ 37.06 REVIEW OF BOARD'S DECISION.

Review of the Board's decision provided in § 37.05(A) shall lie only by writ of review, pursuant to ORS Chapter 34.
(Ord. 91-05, passed 11-20-91)

