

Kittitas County Office of the County Treasurer

Deanna Jo Panattoni, Treasurer

February 01, 2012

Board of Kittitas County Commissioners
205 W 5th Ave., Suite 108
Ellensburg, WA 98926

RE: Cancellation of Uncollectable Personal Property Taxes Under RCW 84.56.240

Dear Members of the Board:

RCW 84.56.240 directs the County Treasurer to seek cancellation of personal property taxes that are uncollectable. After diligent search and inquiry, the County Treasurer is unable to collect the personal property taxes, for want of goods or chattels whereupon to levy, the County Treasurer is directed to file with the County Legislative authority to cancel said taxes from county tax rolls as uncollectable.

Attesting to the same and requesting cancellation, attached hereto is a list of the uncollectable personal property taxes, see attached **Exhibit A**, together with an Affidavit of Uncollectable Personal Property Tax pursuant to RCW 84.56.240, see attached **Exhibit B** and **Exhibit C**.

In accord with RCW 84.56.270, upon approval by the Board of County Commissioners by resolution duly adopted, the Treasurer will petition the Kittitas County Superior Court to finally cancel and extinguish the lien of said delinquent personal property taxes currently on the county tax rolls, which are more than four years delinquent and beyond hope of collection.

Sincerely,

Deanna Jo Panattoni
Kittitas County Treasurer

Attachments:

- Listing of Uncollectable Personal Property Taxes (Exhibit A)
- Affidavit of Uncollectable Personal Property Tax (Exhibit B)
- Letter of Due Diligence (Exhibit C)

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS, STATE OF WASHINGTON

RESOLUTION
NO. 2012--012

A Resolution to Cancel Taxes Assessed Upon
Personal Property Pursuant to RCW 84.56.240

WHEREAS, RCW 84.56.240 directs the County Treasurer to seek cancellation of personal property taxes that are uncollectable; and

WHEREAS, after diligent search and inquiry if the County Treasurer is unable to collect the personal taxes, for want of goods or chattels whereupon to levy, the County Treasurer is directed to file with the County legislative authority a list of said taxes and an Affidavit stating the inability to collect them, asking the County legislative authority to cancel said taxes from the County Tax rolls as uncollectable; and

WHEREAS, taxes were duly assessed upon personal property shown on the schedule of property appended hereto as **Exhibit A**, which personal property taxes are more than four years delinquent, and which assessments were duly extended on the tax rolls of Kittitas County; and

WHEREAS, attesting to the same and requesting cancellation, in addition to the list attached hereto as **Exhibit A**, also attached is the Kittitas County Treasurer's Affidavit of Uncollectable Personal Property Tax, **Exhibit B**, attesting that the Treasurer has made diligent search and inquiry for goods and chattels upon which to collect said taxes and that such taxes are beyond hope of collection.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF KITTITAS COUNTY COMMISSIONERS:
that the taxes assessed upon personal property listed on **Exhibit A**, attached hereto, attested by the County Treasurer in **Exhibit B** as beyond hope of collection, are hereby determined to be uncollectable, and such taxes are hereby canceled from the tax rolls of Kittitas County pursuant to RCW 84.56.240.

DATED this 7th day of February, 2012

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Al Clark
Chair

ABSENT
Vice Chair

[Signature]
Commissioner



APPROVED AS TO FORM:

Deputy Prosecuting Attorney

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - 2005

EXHIBIT A

KEY	ADD= ADDRESS	SOS= SECRETARY OF STATE	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
	ASSESS= ASSESSOR'S	STMT= STATEMENT				
	DOR= DEPT. OF REVENUE	UTF= UNABLE TO FORWARD				
	RTS= RETURN TO SENDER	UTL= UNABLE TO LOCATE				
	SL= SENT LETTER					
PARCEL #	TAXPAYER NAME	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
176035	WININGHAM, CELIA L/BAND BOX BEAUTY SALON	2007-SENT TWO NOTICES OF DELTX (BOTH RTS- UTF)\2006-SENT NOTICE OF DELTX; FOUND PHONE NUMBER AND LEFT MESSAGE WITH THE ACCOUNTANT	2006-PARCEL INACTIVATED IN 2006; BUSINESS CLOSED 12/31/2005-ASSETS ARE GONE	\$ 26.89	\$ 24.74	\$ 51.63
2005 SUBTOTALS				\$ 26.89	\$ 24.74	\$ 51.63

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - 2006

EXHIBIT A

KEY	ADD= ADDRESS	SOS= SECRETARY OF STATE	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
	ASSESS= ASSESSOR'S	STMT= STATEMENT				
	DOR= DEPT. OF REVENUE	UTF= UNABLE TO FORWARD				
	RTS= RETURN TO SENDER	UTL= UNABLE TO LOCATE				
	SL= SENT LETTER					
PARCEL #	TAXPAYER NAME	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
15482	FULLETON-PACIFIC CONST/FULLETON, PATRICK	2007-STMT SENT; NOTICE OF DISTRRAINT (RTS-UNCLAIMED); TP CALLED TO INFORM OF BANKRUPTCY	2006-PARCEL INACTIVATED IN 2006/LICENSE EXPIRED 12/31/2005-PER PHYSICAL INSPECTION OF THE PROPERTY NO PERSONAL PROPERTY ASSETS WERE VISABLE ON 11/17/2006. REAL PROPERTY IS IN FORECLOSURE	\$ 1,997.40	\$ 1,597.92	\$ 3,595.32
18602	FUSFIELD, ROBERT E/ROBROY69 COMMERCIAL DESIGN	2007-SENT TWO NOTICES FOR DEIQ.TXS (BOTH RTS- UNCLAIMED)\2006-SENT NOTICE OF DEIQ.TXS	2007-PARCEL INACTIVATED IN 2007/ASSETS DESTROYED IN DARGOLD FIRE IN 2007 PER ROBERT'S SISTER MARA @962-2620 - ROBERT NOW RESIDES IN SEATTLE	\$ 43.30	\$ 34.64	\$ 77.94
951604	HERE'S HOWE CONSTRUCTION	2010-PER EA THIS UNIT CANNOT BE LOCATED AT THE ADDRESS LISTED-INACTIVE FOR 2010 TX\2008-SENT NOTICE OF FORECLOSURE\2007-PROC SUPP NEW BLDG ON LEASED LAND PARCEL FOR INACTIV. PARCEL P10737	2009-INACTIVE PARCEL; UNABLE TO LOCATE BLDG; 09 FOR 10\ 2009-SENT CHANGE OF VALUE NOTICE, 11/19/2009; 09 FOR 10\ 2007-REMOVE PERSONAL TAX FROM P10737; SUPP TO REAL; 04, 05, 06, 07 TAX	\$ 36.65	\$ 29.32	\$ 65.97
10474	HOWE, JOE ALBERT/HERE'S HOW CONSTRUCTION	2007-SENT NOTICE FOR DEIQ TXS\2006-SENT NOTICE FOR DEIQ.TXS	2007-PARCEL INACTIVATED IN 2007/BUSINESS CLOSED - OWNER MOVED OUT OF STATE 2/06	\$ 118.33	\$ 94.66	\$ 212.99
176035	WININGHAM, CELIA L/BAND BOX BEAUTY SALON	2007-SENT TWO NOTICES OF DEIQ.TXS (BOTH RTS-UTF)\2006- SENT NOTICE OF DEIQ.TXS; FOUND PHONE NUMBER AND LEFT MESSAGE WITH THE ACCOUNTANT	2006-PARCEL INACTIVATED IN 2006; BUSINESS CLOSED 12/31/2005-ASSETS ARE GONE	\$ 23.31	\$ 18.65	\$ 41.96
2006 SUBTOTALS				\$ 2,218.99	\$ 1,775.19	\$ 3,994.18

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - 2008

EXHIBIT A

KEY	ADD= ADDRESS ASSESS= ASSESSOR'S DOR= DEPT. OF REVENUE RTS= RETURN TO SENDER SL= SENT LETTER	SOS= SECRETARY OF STATE STMT= STATEMENT UTF= UNABLE TO FORWARD UTL= UNABLE TO LOCATE	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
953325	AACH TREE SERVICE & REMOVAL LLC		2008-STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2010-PARCEL INACTIVATED 2010 ASSESSMENT FOR 2011 TAX/PER SECRETARY OF STATE CORP DISSOLVED 11/2/2009\\2009-VCN MAILED; FAILED TO LIST\\2008-FAILED TO LIST/ACTIVE LICENSE WITH STATE\\2007-FAILED TO LIST	\$ 79.05	\$ 44.27	\$ 123.32
953408	CLE ELUM LOG & TIMBER STRUCTURES LLC		2008-STMT SENT\\SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT	2008-PARCEL INACTIVATED IN 2008/PER SITE VISIT BUSINESS IS NO LONGER THERE/WOODY'S PIZZ IS NOW LOCATED THERE	\$ 95.74	\$ 53.61	\$ 149.35
953315	D & R ONSITE MILLING LLC		2008-STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2008-PARCEL INACTIVATED/PER SECRETARY OF STATE BUSINESS DISSOLVE 7/1/08\\2007-FAILED TO LIST	\$ 158.11	\$ 88.54	\$ 246.65
16287	GANDY, TAMARA K/LITTLE RIVER SOUP & SANDWICH		2011-STMT SENT IN RESPONSE TO TERMINATION OF BANKRUPTCY (RTS-NOT DELIVERABLE AS ADDRESSED-UTF)\\2009-STMT SENT (RTS-NO SUCH STREET)\\2008-STMT SENT; SECOND NOTICE DELQ TXS; NOTICE OF DISTRAINT	2009-ASSESSORS OFFICE DELETED PARCEL-ASSETS ARE GONE (AF)-\\2006-BUSINESS IS SELLING 7/26/06 TO TAMARA K GANDY; PER LORNA W/ DARREL ELLIS	\$ 110.83	\$ 62.06	\$ 172.89
953317	GET R DONE LANDSCAPING		2008-STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2008-PARCEL INACTIVATED IN 2008/BUSINESS CLOSED 10/2007 PER FATHER OF ONE PARTNER\\2007-FAILED TO LIST	\$ 105.32	\$ 58.98	\$ 164.30

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - 2008

EXHIBIT A

953086	HANDEL, GERALD L/JERRY'S REPAINTING	2008 -STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT	2008 -INSUFFICIENT VALUE W/HH TO CONTINUE ASSESSMENT AT THIS TIME	\$	11.47	\$	6.42	\$	17.89
951604	HERE'S HOWE CONSTRUCTION	2010 -PER EA THIS UNIT CANNOT BE LOCATED AT THE ADDRESS LISTED-INACTIVE FOR 2010 TX\2008-SENT NOTICE OF FORECLOSURE\2007-PROC SUPP NEW BLDG ON LEASED LAND PARCEL FOR INACTIV. PARCEL P10737	2009 -INACTIVE PARCEL; UNABLE TO LOCATE BLDG; 09 FOR 10\2009-SENT CHANGE OF VALUE NOTICE, 11/19/2009; 09 FOR 10\2007-REMOVE PERSONAL TAX FROM P10737; SUPP TO REAL; 04, 05, 06, 07 TAX	\$	34.24	\$	19.17	\$	53.41
15510	JP ENTERPRIZES/NEXT WAVE COMPUTERS	2008 -STMT SENT (RTS-NOT DELIVERABLE AS ADDRESSED-UTF); SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-NOT DELIVERABLE AS ADDRESSED-UTF); RESENT NOTICES PER TP REQUEST NOTICES RESENT	2008 -PARCEL INACTIVATED IN 2008/BUSINESS CLOSED-ASSETS SOLD OR DISPOSED OF YEAR END 2007\2007-FAILED TO LIST\2005-JP PURCHASED NEXT WAVE COMPUTERS P16189 IN 2004. THE ASSETS HAVE BEEN COMBINED W/ THIS PARCEL	\$	57.49	\$	32.19	\$	89.68
21332	LAMB CONSTRUCTION INC	2008 -STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2007 -TOOLS & SUPPLIES WERE ADDED PER DOR AUDIT	\$	99.57	\$	55.76	\$	155.33
951917	LUMSDEN, TRAVIS D/TD LUMSDEN HOME BUILDERS	2008 -STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT	2009 -ASSESSORS OFFICE DELETED PARCEL-BUSINESS CLOSED/PERSONAL USE~(AF)~\2008-FAILED TO LIST/STILL ACTIVE BUSINESS PER CONTACT W/ OWNER 9/3\2007-9/20/07 EDNA SPOKE W/ TRAVIS & REQUESTED ITEMIZED LIST OF ASSETS-NO RESPONSE (10/9/07)	\$	62.89	\$	35.22	\$	98.11
536436	MCDONALD & SONS EXCAVATING INC	2008 -STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-FWD TIME EXP-RESENT TO NEW ADD)	2009 -ASSESSORS OFFICE DELETED PARCEL-BUSINESS DISOLVED PER SEC OF~STATE (AF)~\2008-FAILED TO LIST/STILL IN BUSINESS\2007-FAILED TO LIST/OR RESPONSE TO REQUEST FOR AUDIT OF ASSETS	\$	177.61	\$	99.46	\$	277.07

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - 2008

EXHIBIT A

951919	MOLESOFT LLC	2008-STMT SENT; 2007-STMT SENT; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2009-EDNA DELETED 2009-PER SEC OF STATE-BUSINESS CLOSED (AF)~2008-FAILED TO LIST/DOR STATUS STILL ACTIVE	\$ 10.48	\$ 5.87	\$ 16.35
953039	PEOPLES, BETTY A/BETTY'S PRICELESS STORAGE	2008-STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT; NOV STMT RTS-BOX CLOSED-UTF	2009 ASSESSORS OFFICE DELETED PARCEL-INSUFFICIENT VALUE (AF)~	\$ 5.57	\$ 3.12	\$ 8.69
951520	VANDI LLC/SWIFTWATER REAL ESTATE	2008-STMT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UTL)	2008-PARCEL INACTIVATED IN 2008/ASSETS WERE DISPOSED OF IN AUGUST 07	\$ 69.32	\$ 38.82	\$ 108.14
953322	WALLACE, COLETTE/MOUNTAIN SUN TANNING	2008-STMT SENT; SECOND NOTICE FOR DELQ TXS; SENT NOTICE OF DISTRAINT	2008-PARCEL INACTIVATED IN 2008/BUSINESS CLOSED IN 2007-ASSETS DISPOSED OF\\2007-FAILED TO LIST	\$ 114.90	\$ 64.34	\$ 179.24
953324	WOODARD, CHAUNCEY L/UNIQUE WOODWORKS	2008-SENT STMT; SECOND NOTICE FOR DELQ TXS; SENT NOTICE OF DISTRAINT	2008-PARCEL INACTIVATED IN 2008/BUSINESS IS NO LONGER THERE-WOODY'S PIZZA NOW THERE\\2007-FAILED TO LIST	\$ 228.89	\$ 128.18	\$ 357.07
			2008 SUBTOTALS	\$ 1,421.48	\$ 796.01	\$ 2,217.49
2005	UNCOLLECTABLE PERSONAL PROPERTY TAXES			\$ 26.89	\$ 24.74	\$ 51.63
2006	UNCOLLECTABLE PERSONAL PROPERTY TAXES			\$ 2,218.99	\$ 1,775.19	\$ 3,994.18
2007	UNCOLLECTABLE PERSONAL PROPERTY TAXES			\$ 63.60	\$ 37.53	\$ 101.13
2008	UNCOLLECTABLE PERSONAL PROPERTY TAXES			\$ 1,421.48	\$ 796.01	\$ 2,217.49
			GRAND TOTALS	\$ 3,730.96	\$ 2,633.47	\$ 6,364.43

EXHIBIT "B"

AFFIDAVIT OF UNCOLLECTABLE PERSONAL PROPERTY TAX

STATE OF WASHINGTON)
) ss.
COUNTY OF KITTITAS)

Affiant, DEANNA JO PANATTONI, being first duly sworn, on oath deposes and says:

- 1. That Affiant is duly elected Kittitas County Treasurer, and makes this Affidavit in that capacity.
2. That Affiant assigned her Deputy Treasurer, Katie Vonderau, to investigate the collection of personal property tax on items of personal property remaining on the personal property tax rolls of Kittitas County, which had not been collected.
3. That after diligent search and inquiry no goods or chattels have been found upon which to collect said taxes.
4. That Affiant is informed, believes upon diligent investigation by her duly appointed Deputy Treasurer Katie Vonderau, swears on behalf of said Deputy Treasurer, and on Affiant's own behalf, that said taxes set forth on the attached pages are uncollectable.
5. That pursuant to the authority granted in RCW 84.56.240, Affiant asks the Board of Kittitas County Commissioners, as the duly recognized legislative authority of Kittitas County, to cancel said personal property taxes as uncollectable.

Deanna Jo Panattoni
Deanna Jo Panattoni, Kittitas County Treasurer

STATE OF WASHINGTON)
) ss.
COUNTY OF KITTITAS)

I declare under penalty of perjury that on Feb 1, 2012 personally appeared before me DEANNA JO PANATTONI known to me to be Kittitas County Treasurer, who personally signed the above statement with her own hand. Subscribed and sworn to before me this 1 day of Feb, 2012

Karen L Bowen
Notary Public
Residing at Ellensburg Wa
Kittitas County, Washington
My Commission Expires: 11-16-2013

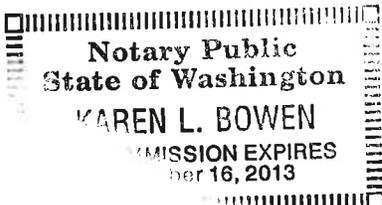


EXHIBIT "C"

LETTER OF DUE DILIGENCE

I, Katie Vonderau, Deputy Treasurer for Kittitas County, do hereby submit the attached list of delinquent personal property taxes for cancellation per the Revised Code of Washington 84.56.240.

As Deputy Treasurer entrusted with the collection of delinquent personal property taxes, I have made diligent search and inquiry for good and chattels wherewith to make such taxes, and was unable to collect the same.

<u>Personal Property Taxes</u>	<u>Base</u>	<u>Interest</u>	<u>Amount to be Cancelled</u>
For the Year of 2005	\$26.89	\$24.74	\$51.63
For the Year of 2006:	\$2,218.99	\$1,775.19	\$3,994.18
For the Year of 2007:	\$63.60	\$37.53	\$101.13
For the Year of 2008:	\$1,421.48	\$796.01	\$2,217.49

Total Tax Amount to be Cancelled: \$3,730.96

Total Interest Amount to be Cancelled: \$2,633.47

Grand Total Amount to be Cancelled: **\$6,364.43**

Dated this 1st day of February, 2011



Katie Vonderau
Deputy Treasurer