

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 Mobile Home 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-- 013

A Resolution to Cancel Taxes Assessed Upon
Mobile Home Pursuant to RCW 84.56.240

WHEREAS, RCW 84.56.240 directs the County Treasurer to seek cancellation of Mobile Home 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 the mobile homes shown on the schedule of property appended hereto as **Exhibit A**, which mobile home 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 Mobile Home 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 the mobile homes 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, 20 12



Clerk of the Board

APPROVED AS TO FORM:

Deputy Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

[Signature]
Chair

ABSENT

[Signature]
Vice Chair
[Signature]
Commissioner

2012 UNCOLLECTABLE MOBILE HOME TAXES - NO LIEN FILED - 2002
EXHIBIT A

KEY	ADD= ADDRESS	SOS= SECRETARY OF STATE				
	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
14604	STRAUSBAUGH, DEAN	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ TXS; TXS UNDER FORMER OWNER; STMT SENT (RTS-UTF)\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT FORECLOSURE WARNING\\2006-SENT NOTICE OF DELQ TXS\\2004-SENT NOTICE OF DELQ TXS (RTS-UTF)	2010-6/9/10-OWNERSHIP CHG'D PER COPY OF TITLE RETRIEVED FROM THE DEPT OF LICENSING-COPIES IN 2010 CORRESPONDENCE FILE\\2006-INACTIVATE PARCEL; MH GONE, LOCATION UNKNOWN, 06 FOR 07\\2005-SEG00; 3)DJC, SR 11/29/04, NOT ON THIS SITE, 2)DJC, SR 12/6/00, 1)SR 4/18/00 FOR MH MOVEMENT PERMIT, (2)RM-2/2/00: CHG LEVY FROM 051 & REVAL FROM 2 FOR 01 TAX. (1)RM-10/14/99: SEG FROM 19-16-24050-0302, DUE TO MOVE LEVY WILL REMAIN IN 051 99 FOR 00 & WILL CHG TO 011 00 FOR 01 AND REVAL WILL CHG FROM 2 TO 1	\$ 72.73	\$ 86.55	\$ 159.28
2002 SUBTOTALS				\$ 72.73	\$ 86.55	\$ 159.28

2012 UNCOLLECTABLE MOBILE HOME TAXES - NO LIEN FILED - 2003
EXHIBIT A

KEY	ADD= ADDRESS	SOS= SECRETARY OF STATE							
	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			
14604	STRAUSBAUGH, DEAN	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ TXS; TXS UNDER FORMER OWNER; STMT SENT (RTS-UTF)\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT FORECLOSURE WARNING\\2006-SENT NOTICE OF DELQ TXS\\2004-SENT NOTICE OF DELQ TXS (RTS-UTF)	2010-6/9/10-OWNERSHIP CHG'D PER COPY OF TITLE RETRIEVED FROM THE DEPT OF LICENSING-COPIES IN 2010 CORRESPONDENCE FILE\\2006-INACTIVATE PARCEL; MH GONE, LOCATION UNKNOWN, 06 FOR 07\\2005-SEG00; 3)DJC, SR 11/29/04, NOT ON THIS SITE, 2)DJC, SR 12/6/00, 1)SR 4/18/00 FOR MH MOVEMENT PERMIT, (2)RM-2/2/00: CHG LEVY FROM 051 & REVAL FROM 2 FOR 01 TAX. (1)RM-10/14/99: SEG FROM 19-16-24050-0302, DUE TO MOVE LEVY WILL REMAIN IN 051 99 FOR 00 & WILL CHG TO 011 00 FOR 01 AND REVAL WILL CHG FROM 2 TO 1	\$ 145.44	\$ 168.71	\$ 314.15			
2003 SUBTOTALS				\$ 145.44	\$ 168.71	\$ 314.15			

2012 UNCOLLECTABLE MOBILE HOME TAXES - NO LIEN FILED 2004
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						
PARCEL #	TAXPAYER NAME	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL		
16787	CERNICK-NELSON, ERIN	NO LIEN FILED \\2011-SENT FORECLOSURE WARNING; RETURNED PYMT STATING IT WAS SHORT\\2010-SENT NOTICE OF DELQ TXS\\2008-SENT STMT; SENT NOTICE OF DELQ TXS		\$ 296.75	\$ 308.62	\$ 605.37		
819236	SCHWAB, MYRNA L	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ TXS (BOTH RTS-UTF); SENT FORECLOSURE WARNING (RTS-UTF)\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT STMT\\2006-SENT NOTICE OF DELQ TXS	2006-SENT CHANGE OF VALUE NOTICE 11/29/06: 06 FOR 07; INACTIVATE PARCEL DUE TO ZERO VALUE ON FIRE DESTROYED MH, 06 FOR 07; 5/06 VERIFIED MH DESTROYED BY FIRE\\2005-2)DJC, SR 11/27/01, (1) SITE REVIEW 2/26/98	\$ 115.33	\$ 119.94	\$ 235.27		
14604	STRAUSBAUGH, DEAN	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ TXS; TXS UNDER FORMER OWNER; STMT SENT (RTS-UTF)\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT FORECLOSURE WARNING\\2006-SENT NOTICE OF DELQ TXS\\2004-SENT NOTICE OF DELQ TXS (RTS-UTF)	2010-6/9/10-OWNERSHIP CHG'D PER COPY OF TITLE RETRIEVED FROM THE DEPT OF LICENSING-COPIES IN 2010 CORRESPONDENCE FILE\\2006-INACTIVATE PARCEL; MH GONE, LOCATION UNKNOWN, 06 FOR 07\\2005-SEG00: 3)DJC, SR 11/29/04, NOT ON THIS SITE, 2)DJC, SR 12/6/00, 1)SR 4/18/00 FOR MH MOVEMENT PERMIT, (2)RM-2/2/00: CHG LEVY FROM 051 & REVAL FROM 2 FOR 01 TAX, (1)RM-10/14/99: SEG FROM 19-16-24050-0302, DUE TO MOVE LEVY WILL REMAIN IN 051 99 FOR 00 & WILL CHG TO 011 00 FOR 01 AND REVAL WILL CHG FROM 2 TO 1	\$ 146.22	\$ 152.07	\$ 298.29		
2004 SUBTOTALS				\$ 558.30	\$ 580.63	\$ 1,138.93		

**2012 UNCOLLECTABLE MOBILE HOME TAXES - NO LIEN FILED - 2005
EXHIBIT A**

KEY	ADD= ADDRESS	SOS= SECRETARY OF STATE					
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	RTS= RETURN TO SENDER	UTL= UNABLE TO LOCATE					
	SL= SENT LETTER						
PARCEL #	TAXPAYER NAME	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL	
819236	SCHWAB, MYRNA L	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ TXS (BOTH RTS-UTF); SENT FORECLOSURE WARNING (RTS-UTF)\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT STMT\\2006-SENT NOTICE OF DELQ TXS	2006 -SENT CHANGE OF VALUE NOTICE 11/29/06: 06 FOR 07, INACTIVATE PARCEL DUE TO ZERO VALUE ON FIRE DESTROYED MH, 06 FOR 07; 5/06 VERIFIED MH DESTROYED BY FIRE\\(2005-2)DJC, SR 11/27/01, (1) SITE REVIEW 2/26/98	\$ 112.93	\$ 103.90	\$ 216.83	
14604	STRAUSBAUGH, DEAN	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ TXS; TXS UNDER FORMER OWNER; STMT SENT (RTS-UTF)\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT FORECLOSURE WARNING\\2006-SENT NOTICE OF DELQ TXS\\2004-SENT NOTICE OF DELQ TXS (RTS-UTF)	2010 -6/9/10-OWNERSHIP CHG'D PER COPY OF TITLE RETRIEVED FROM THE DEPT OF LICENSING-COPIES IN 2010 CORRESPONDENCE FILE\\2006-INACTIVATE PARCEL; MH GONE, LOCATION UNKNOWN, 06 FOR 07\\(2005-SEG00; 3)DJC, SR 11/29/04, NOT ON THIS SITE, 2)DJC, SR 12/6/00, 1)SR 4/18/00 FOR MH MOVEMENT PERMIT, (2)RM-2/2/00: CHG LEVY FROM 051 & REVAL FROM 2 FOR 01 TAX. (1)RM-10/14/99: SEG FROM 19-16-24050-0302, DUE TO MOVE LEVY WILL REMAIN IN 051.99 FOR 00 & WILL CHG TO 011.00 FOR 01 AND REVAL WILL CHG FROM 2 TO 1	\$ 143.18	\$ 131.73	\$ 274.91	
2005 SUBTOTALS				\$ 256.11	\$ 235.63	\$ 491.74	

2012 UNCOLLECTABLE MOBILE HOME TAXES - NO LIEN FILED - 2006

EXHIBIT A

KEY	ADD= ADDRESS	SOS= SECRETARY OF STATE			
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	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
373437	HILL, HENRY	NO LIEN FILED \\2010-SECOND NOTICE FOR DELQ. TXS (RTS-UTF); NOTICE FOR DELQ. TXS (RTS-UTF); STMT SENT (RTS-UTF); NOTICE FOR DELQ. TXS (RTS-UTF)\\2009-SEARCHED TERRASCAN, WHITEPAGES AND ATR FILE NOTES FOR LISTING\\2006-MANAGER OF PARK CALLED SAID THAT HENRY HILL PASSED AWAY IN 2004, SOLD MOBILE IN JULY 2006 TO DAVID JOHNSON IN EASTON; SENT NOTICE OF DELQ. TXS	2006-INACTIVE PARCEL: MH GONE PER APPR INFO; MOV PERMIT TO YAKIMA LAND FILL, 06 FOR 07	\$ 5.59	\$ 4.47 \$ 10.06
819236	SCHWAB, MYRNA L	NO LIEN FILED \\2010-SENT TWO NOTICES OF DELQ. TXS (BOTH RTS-UTF); SENT FORECLOSURE WARNING (RTS-UTF)\\2009-SENT NOTICE OF DELQ. TXS\\2008-SENT STMT\\2006-SENT NOTICE OF DELQ. TXS	2006-SENT CHANGE OF VALUE NOTICE 11/29/06: 06 FOR 07; INACTIVATE PARCEL DUE TO ZERO VALUE ON FIRE DESTROYED MH, 06 FOR 07; 5/06 VERIFIED MH DESTROYED BY FIRE\\2005-2)DJC, SR 11/27/01, (1) SITE REVIEW 2/26/98	\$ 105.56	\$ 84.45 \$ 190.01
21368	WASHINGTON MUTAL BANK	NO LIEN FILED \\2010-FOUR STMT SENT (ALL RTS-UTF)\\2009-SEARCHED TERRASCAN FOR ADDITIONAL PROPERTIES, DOR, SOS, ATR NOTES AND ASSESSOR'S LISTING SHEET; PER DEB ASSESSOR'S OFFICE THIS MOBILE WAS DESTROYED IN 2006	2005-SEG05: 11/05 DG MH MOVEMENT VALUE REVIEWED; CG-8/30/05: SEG MH FROM 20-15-33040-0003 PER SALE AFF#2004-1104, 05 FOR 06.	\$ 323.56	\$ 258.85 \$ 582.41
2006 SUBTOTALS				\$ 434.71	\$ 347.77 \$ 782.48

2012 UNCOLLECTABLE MOBILE HOME TAXES - NO LIEN FILED - 2007

EXHIBIT A

[illegible]

EXHIBIT A

[illegible]

EXHIBIT "B"

AFFIDAVIT OF UNCOLLECTABLE MOBILE HOME TAX

STATE OF WASHINGTON)
) ss.
COUNTY OF KITTITAS)

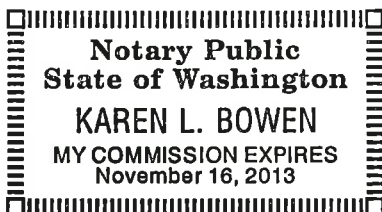
Affiant, DEANNA JO PANATTONI, being first duly sworn, on oath deposes and says:

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, 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.




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 mobile home taxes for cancellation per the Revised Code of Washington 84.56.240.

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

Mobile Home Taxes	Base	Interest	Amount to be Cancelled
For the Year of 2002	\$72.73	\$86.55	\$159.28
For the Year of 2003	\$145.44	\$168.71	\$314.15
For the Year of 2004:	\$558.30	\$580.63	\$1,138.93
For the Year of 2005:	\$256.11	\$235.63	\$491.74
For the Year of 2006:	\$434.71	\$347.77	\$782.48
For the Year of 2007:	\$293.99	\$199.91	\$493.90
For the Year of 2008:	\$275.02	\$154.01	\$429.03
Total Tax Amount to be Cancelled:	\$2,036.30		
Total Interest Amount to be Cancelled:		<u>\$1,773.21</u>	
Grand Total Amount to be Cancelled:		\$3,809.51	

Dated this 1st day of February, 2011



Katie Vonderau
Deputy Treasurer