

# Kittitas County Office of the County Treasurer

Deanna Jo Panattoni, Treasurer

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February 01, 2012

Board of Kittitas County Commissioners  
205 W 5<sup>th</sup> 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)

RESOLUTION  
NO. 2012-- 014

DATED this 7<sup>th</sup> day of February, 2012



Commissioner

Deputy Prosecuting Attorney

**EXHIBIT A**

[illegible]

**EXHIBIT A**

[illegible]

# 2012 UNCOLLECTABLE PERSONAL PROPERTY 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	
18211	ANDERSON, CATHY	<b>NO LIEN FILED</b> \\2009-'03 RECORDS DESTROYED-NOT ABLE TO LOOK FOR BACKUP WORK-APPEARS TO BE CONVERSION ERROR (AF)\\2008-STMT SENT; TP CALLED NEW LAST NAME WILLIAMS CELL # WE WILL CHECK IN TO BILL THERE ARE 2 RECEIPTS 1 HAS 0 BALANCE (AF)\\2003-*030* SEG FROM 20-15-34052- 0201	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 145.96	\$ 156.18	\$ 302.14	
10430	COMPUTER CENTRAL INC	<b>NO LIEN FILED</b> \\2008-SENT NOTICE FOR DELTQ TXS\\2006-SENT NOTICE FOR DELQ TXS\\2004-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 313.91	\$ 364.14	\$ 678.05	
73536	MACE & MACE AMUSEMENTS	<b>NO LIEN FILED</b> \\2008-TP SAID HE WOULD COME IN NOV TO PAY\\2006-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 14.69	\$ 17.04	\$ 31.73	
586736	SMALL TOWNS INSTITUTE	<b>NO LIEN FILED</b> \\2008-SENT NOTICE FOR DELTQ TXS; MAILING ADD IS NO LONGER FOR TP\\2006-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 25.05	\$ 29.06	\$ 54.11	
<b>2003 SUBTOTALS</b>				\$ 499.61	\$ 566.42	\$ 1,066.03	

# 2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2004

## 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						
	SI= SENT LETTER							
PARCEL #	TAXPAYER NAME	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL		
10430	COMPUTER CENTRAL INC	<b>NO LIEN FILED</b> \\2008-SENT NOTICE FOR DELQ TXS\\2006-SENT NOTICE FOR DELQ TXS\\2004-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 124.29	\$ 129.26	\$ 253.55		
19471	DANTZLER, JEFFREY A ETUX	<b>NO LIEN FILED</b> \\2008-SENT STMT; SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING\\2005-PROCESSED SUP 20 TO DELETE AND COMBINE WITH P066036 PER ASSESSOR. REVERSED 1ST HALF PYMNT OF 266.77 AND APPLIED TP P066036 (JV)	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 304.23	\$ 289.02	\$ 593.25		
565436	ELL TRANSPORT INC	<b>NO LIEN FILED</b> \\2009-SENT NOTICE OF DELQ TXS (RTS-UTF)	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 92.19	\$ 95.88	\$ 188.07		
13429	EMERYBUILT CONSTRUCTION	<b>NO LIEN FILED</b> \\2009-SENT NOTICE OF DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 35.62	\$ 37.04	\$ 72.66		
15481	FINISHING TOUCH THE	<b>NO LIEN FILED</b> \\2007-UTL	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 15.91	\$ 16.55	\$ 32.46		
18636	HANSEN, LISA	<b>NO LIEN FILED</b> \\2009-STMT SENT\\2008-STMT SENT; SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 12.39	\$ 12.89	\$ 25.28		
021236	LIVE WIRE INC	<b>NO LIEN FILED</b> \\2008-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 11.04	\$ 11.48	\$ 22.52		
735536	MACE & MACE AMUSEMENTS	<b>NO LIEN FILED</b> \\2008-TP SAID HE WOULD COME IN NOV TO PAY\\2006-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 14.65	\$ 15.24	\$ 29.89		
14442	NOBLE, SETH D	<b>NO LIEN FILED</b> \\2009-UTL	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 20.01	\$ 20.81	\$ 40.82		
<b>2004 SUBTOTALS</b>				\$ 630.33	\$ 628.17	\$ 1,258.50		

# 2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2005

## 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		
13884	BUN'S THAI FOOD TAKE OUT %BUN, YOM	2011-STMT SENT\\2009-STMT SENT\\2008-STMT SENT, SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING\\2007-STMT SENT\\2005-TALKED TO A PERSON WHO SAID THAT THERE ARE DIFFERENT OWNERS NOW. THE BUSINESS IS CALLED SUGAR THAI FOOD. GAVE THIS PERSON OUR PHONE # AND HE PROVIDED ME W/ THE OLD OWNER'S CURRENT ADDRESS IN ELLENSBURG	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 34.25	\$ 31.51	\$ 65.76		
565436	ELL TRANSPORT INC	NO LIEN FILED\\2009-SENT NOTICE OF DELQ TXS (RTS-UTF)	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 85.48	\$ 78.64	\$ 164.12		
13386	ESPRESSO BUONO INC	NO LIEN FILED\\2009-SENT NOTICE OF DELQ TXS\\2004-CREATED ADVANCE 2005 PP TAX W/ PENALTY OF 25% (KB)	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 34.38	\$ 31.63	\$ 66.01		
18636	HANSEN, LISA	NO LIEN FILED\\2011-SENT FORECLOSURE NOTICE\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT FORECLOSURE NOTICE; SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 9.33	\$ 8.58	\$ 17.91		
735536	MACE & MACE AMUSEMENTS	NO LIEN FILED\\2008-TP SAID HE WOULD COME IN NOV TO PAY\\2006-SENT NOTICE FOR DELQ TXS	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 15.40	\$ 14.17	\$ 29.57		
14442	NOBLE, SETH D	NO LIEN FILED\\2009-UTL	INACTIVE PARCEL-NO COMMENTS AVAILABLE	\$ 18.45	\$ 16.97	\$ 35.42		
2005 SUBTOTALS				\$ 197.29	\$ 181.50	\$ 378.79		

**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	
10468	KITTITAS COUNTY GLASS	<b>NO LIEN FILED\\2008-SENT STMT (RTS- UTF); SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING\\2005-SENT STMT; RETURNED PAYMENT STATING IT WAS SHORT</b>		<b>2006-PARCEL INACTIVATED IN 2006/BUSINESS CLOSED/ASSETS SOLD OR RETAINED FOR PERSONAL USE\\2005-PREV NAME SNELL GLASS</b>		\$ 36.40	\$ 25.84	\$ 62.24	
				<b>2006 SUBTOTALS</b>		<b>\$ 36.40</b>	<b>\$ 25.84</b>	<b>\$ 62.24</b>	
2001	UNCOLLECTABLE PERSONAL PROPERTY TAXES			2001 SUBTOTALS		\$ 26.49	\$ 37.09	\$ 63.58	
2002	UNCOLLECTABLE PERSONAL PROPERTY TAXES			2002 SUBTOTALS		\$ 1,990.92	\$ 2,531.06	\$ 4,521.98	
2003	UNCOLLECTABLE PERSONAL PROPERTY TAXES			2003 SUBTOTALS		\$ 499.61	\$ 566.42	\$ 1,066.03	
2004	UNCOLLECTABLE PERSONAL PROPERTY TAXES			2004 SUBTOTALS		\$ 630.33	\$ 628.17	\$ 1,258.50	
2005	UNCOLLECTABLE PERSONAL PROPERTY TAXES			2005 SUBTOTALS		\$ 197.29	\$ 181.50	\$ 378.79	
2006	UNCOLLECTABLE PERSONAL PROPERTY TAXES			2006 SUBTOTALS		\$ 36.40	\$ 25.84	\$ 62.24	
				<b>GRAND TOTALS</b>		<b>\$ 3,381.04</b>	<b>\$ 3,970.08</b>	<b>\$ 7,351.12</b>	



EXHIBIT "B"

AFFIDAVIT OF UNCOLLECTABLE PERSONAL PROPERTY TAX

STATE OF WASHINGTON     )  
  ) ss.  
COUNTY OF KITTITAS     )

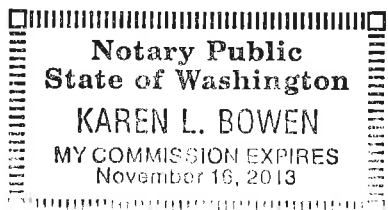
Affiant, DEANNA JO PANATTONI, being first duly sworn, on oath deposes and says:

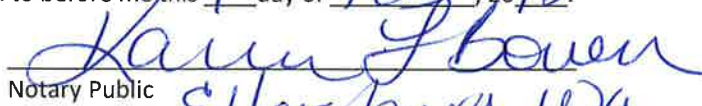
1. That Affiant is duly elected Kittitas County Treasurer, and makes this Affidavit in that capacity.
2. That Affiant assigned her Deputy Treasurer, Katie Vonderau, to investigate the collection of personal property tax on items of personal property remaining on the personal property tax rolls of Kittitas 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, 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

205 W Fifth Ave Ste #102  
Ellensburg, Washington 98926  
Phone (509) 932-7535 \* Facsimile (509) 933-8212

## 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 Tax of 2001	\$26.49	\$37.09	\$63.58
For the Year of 2002	\$1,990.92	\$2,531.06	\$4,521.98
For the Year of 2003	\$499.61	\$566.42	\$1,066.03
For the Year of 2004	\$630.33	\$628.17	\$1,258.50
For the Year of 2005	\$197.29	\$181.50	\$378.79
For the Year of 2006	\$36.40	\$25.84	\$62.24
 Total Tax Amount to be Cancelled:	 \$3,381.04		
Total Interest Amount to be Cancelled:		<u>\$3,970.08</u>	
Grand Total Amount to be Cancelled:		<b>\$7,351.12</b>	

Dated this 1<sup>st</sup> day of February, 2011



Katie Vonderau  
Deputy Treasurer