

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

Parattoni

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--_*01*4

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 thisday of _Febmal	20_12
MINING COMMISSION OF THE PROPERTY OF THE PROPE	BOARD OF COUNTY COMMISSIONERS KITTITAS COUNTY, WASHINGTON
SEAL S	Al Chair
Berk of the Board	ABSENT
APPROVED AS TO FORM:	Vice Chair Commissioner
Denuty Prosecuting Attorney	

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2001

EXHIBIT A

ECRETARY OF STATE ECRETARY OF STATE INCLUDENTS INTEREST TOTAL NABLE TO FORWARD ATR COMMENTS ATR COMMENTS TAX INTEREST TOTAL COMMENTS PARCEL DELETED-NO COMMENTS \$ 26.49 \$ 37.09 \$ 63.58 EN FILED (12006-SENT DEL ST TO SEN AVAILABLE AVAILABLE \$ 26.49 \$ 37.09 \$ 63.58			
TAX ATR COMMENTS AMOUNT INTEREST PARCEL DELETED-NO COMMENTS STAN AMOUNT INTEREST AVAILABLE AVAILABLE AVAILABLE	8/25/06		
TAX ATR COMMENTS AMOUNT INTEREST PARCEL DELETED-NO COMMENTS \$ 26.49 \$ 37.09 \$	MAURER AND B MCKISSEN DUE \$46.09 BY		
D TAX TAX ATR COMMENTS AMOUNT INTEREST 1	NO LIEN FILED\\2006-SENT DEL ST TO S PARCEL DELETE	223436 MAURER, SIG &	22343
		EL# TAXPAYER NAME	PARCEL#
SCRETARY OF STATE STATEMENT NABLE TO FORWARD NABLE TO LOCATE			
ECRETARY OF STATE STATEMENT NABLE TO FORWARD NABLE TO LOCATE		SL= SENT LETTER	
STATEMENT NABLE TO FORWARD	UTL= UNABLE TO LOCATE	RTS= RETURN TO SENDER	
ECRETARY OF STATE STATEMENT	UTF= UNABLE TO FORWARD	DOR= DEPT. OF REVENUE	
ECRETARY OF STATE	STMT= STATEMENT	ASSESS= ASSESSOR'S	
	SOS= SECRETARY OF STATE	ADD= ADDRESS	KEY

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2002

\$ 4,521.98	\$ 2,531.06	\$ 1,990.92	2002 SUBTOTALS \$ 1,990.92 \$ 2,531.06 \$ 4,521.98			
\$ 4,100.76	\$ 2,302.18	\$ 1,798.58 \$ 2,302.18	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2006-SENT NOTICE FOR DELQ TXS\\2003-NO UPDATED ADDRESS FOUND; SENT FORECLOSURE NOTICE	15517 FAIRWAY HOMES CENTER INC	15517
\$ 421.22	\$ 228.88	\$ 192.34 \$ 228.88 \$	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2008-SENT NOTICE FOR DELQ TXS\\2006-SENT NOTICE FOR DELQ TXS\\2004-SENT NOTICE FOR DELQ TXS	10430 COMPUTER CENTRAL INC	10430
70	INTEREST	TAX	ATR COMMENTS	COMMENTS	TAXPAYER NAME	PARCEL #
					SL= SENT LETTER	
				UTL= UNABLE TO LOCATE	RTS= RETURN TO SENDER	
				UTF= UNABLE TO FORWARD	DOR= DEPT. OF REVENUE	
				STMT= STATEMENT	ASSESS= ASSESSOR'S	
				SOS= SECRETARY OF STATE	ADD= ADDRESS	KEY

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2003

REY ADD=ADDRESS SOS=SECRETARY OF STATE ASSESS=ASSESSOR'S SIMT=STATEMENT DOR=DEPT. OF REVENUE UTF= UNABLE TO FORWARD RTS=RETURN TO SENDER UTF= UNABLE TO LOCATE SL=SENT LETTER NO LIEN FILED\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	.42 \$	566.42	\$ 499.61	S	2003 SUBTOTALS \$				
ADDE-ADDRESS SOSS-SECRETARY OF STATE ASSESS- ASSESSOR'S STIMT- STATEMENT DOR- DEPT. OF REVENUE UTF- UNABLE TO FORWARD RTS- RETURN TO SENDER TAXPAYER NAME COMMENTS DESTROYED-NOT ABLE TO LOOK FOR BACKUP NORK-APPEARS TO BE CONVERSION REACKUP (AF)\2008-5TIMT SENT, TP CALLED NEW LAST NAME WILLIAMS CELL # WE WILL CHECK IN TO BILL THERE ARE 2 RECEIPTS 1 HAS 0 BALANCE (AF)\2008-5TIMT SENT NOTICE FOR DELQ (AF)\2008-** *856 FROM 20-15-34052-* DELQ TXS\\2006-SENT NOTICE FOR DELQ TXS\\2008-SENT NOTICE FOR DELQ TXS\\2008-TIME FOR DELQ TXS MACE & MACE AMUSEMENTS NO LIEN FILED\\2008-SENT NOTICE FOR DELQ TXS\\2008-TIME FOR DELQ TXS\\2008-SENT NOTICE FOR DELQ TXS\\2008-TIME FOR DEL	∽	29.06 \$	 25.05	₩.	ARCE	NO LIEN FILED\\2008-SENT NOTICE FOR DELQ TXS; MAILING ADD IS NO LONGER FOR TP\\2006-SENT NOTICE FOR DELQ TXS	SMALL TOWNS INSTITUTE	586736	
ADD= ADDRESS ADD= ADDRESS ADD= ADDRESS ASSESSARS ASSESSARS STMT= STATEMENT DOR= DEPT. OF REVENUE UTI= UNABLE TO FORWARD RTS= RETURN TO SENDER UTI= UNABLE TO LOCATE SL= SENT LETTER NO LIEN FILED\\2009-03 RECORDS DESTROYED-NOT ABLE TO LOOK FOR BACKUP WORK-APPEARS TO BE CONVERSION ERROR (AF)\2008-5TMT SENT; TP CALLED NEW LAST NAME WILLIAMS CELL # WE WILL CHECK IN TO BILL THERE ARE Z RECEIPTS 1 HAS O BALANCE (AF)\2003-*030* SEG FROM 20-15-34052- 0201 NO LIEN FILED\\2008-SENT NOTICE FOR DELQ TXS\\2004-SENT NOTICE	• •		 14.69	40-			MACE & MACE AMUSEMENTS	735536	
ADD= ADDRESS SOS= SECRETARY OF STATE	\$			₩.	INACTIVE PARCEL-NO COMMENTS AVAILABLE	FOR	COMPUTER CENTRAL INC	10430	
ADD= ADDRESS SOS= SECRETARY OF STATE ASSESS= ASSESSOR'S STMT= STATEMENT DOR= DEPT. OF REVENUE UTF= UNABLE TO FORWARD NTS= RETURN TO SENDER UTL= UNABLE TO LOCATE SL= SENT LETTER TAXPAYER NAME COMMENTS AMOUNT TAX	Λ			₩.	INACTIVE PARCEL-NO COMMENTS AVAILABLE	LIEN FILED\\2009-'03 RECORDS ROYED-NOT ABLE TO LOOK FOR BACKUP K-APPEARS TO BE CONVERSION ERROR \2008-STMT SENT; TP CALLED NEW LAST E WILLIAMS CELL # WE WILL CHECK IN TO THERE ARE 2 RECEIPTS 1 HAS 0 BALANCE 2003-*030* SEG FROM 20-15-34052-	ANDERSON, CATHY	18211	
ADD= ADDRESS ASSESS= ASSESSOR'S DOR= DEPT. OF REVENUE RTS= RETURN TO SENDER SL= SENT LETTER			TAX	D	ATR COMMENTS	COMMENTS	TAXPAYER NAME	PARCEL#	
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ADD= ADDRESS						STMT= STATEMENT	ASSESS= ASSESSOR'S		
						SOS= SECRETARY OF STATE	ADD= ADDRESS		

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2004 EXHIBIT A

\$ 1,258.50	628.17 \$	ע	55 053	S SINTOTALS MOOC			
\$ 40.82	20.81 \$	ll .		INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2009-UTL	14442 NOBLE, SETH D	14442
\$ 29.89	15.24 \$	₩.	\$ 14.65	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2008-TP SAID HE WOULD COME IN NOV TO PAY\\2006-SENT NOTICE FOR DELQ TXS	735536 MACE & MACE AMUSEMENTS	735536
\$ 22.52	11.48 \$	₩	\$ 11.04	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2008-SENT NOTICE FOR DELQ TXS	021236 LIVE WIRE INC	021236
\$ 25.28	12.89 \$	÷	\$ 12.39	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2009-STMT SENT\\2008-STMT SENT; SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING	18636 HANSEN, LISA	18636
32.46	16.55 \$	↔	\$ 15.91	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2007-UTL	15481 FINISHING TOUCH THE	15481
\$ 72.66	37.04 \$	↔	\$ 35.62	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2009-SENT NOTICE OF DELQ TXS	13429 EMERYBUILT CONSTRUCTION	13429
\$ 188.07	95.88 \$	↔	\$ 92.19	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2009-SENT NOTICE OF DELQ TXS (RTS-UTF)	565436 ELL TRANSPORT INC	565436
\$ 593.25	289.02 \$	\$ 2	\$ 304.23	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\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 (JW)	19471 DANTZLER, JEFFREY A ETUX	19471
\$ 253.55	129.26 \$	\$ 1	\$ 124.29	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2008-SENT NOTICE FOR DELQ TXS\\2006-SENT NOTICE FOR DELQ TXS\\2004-SENT NOTICE FOR DELQ TXS	10430 COMPUTER CENTRAL INC	10430
TOTAL	INTEREST	N	TAX AMOUNT	ATR COMMENTS	COMMENTS	TAXPAYER NAME	PARCEL#
						SL= SENT LETTER	
					UTL= UNABLE TO LOCATE	RTS= RETURN TO SENDER	
					UTF= UNABLE TO FORWARD	DOR= DEPT. OF REVENUE	
					STMT= STATEMENT	ASSESS= ASSESSOR'S	
					SOS= SECRETARY OF STATE	ADD= ADDRESS	KEY

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2005 EXHIBIT A

17 \$ 29.57 97 \$ 35.42	\$ 16.97	-		AVAILABLE			
Φ.		18.45	ۍ	INACTIVE PARCEL-NO COMMENTS	NO LIEN FILED\\2009-UTL	14442 NOBLE, SETH D	1444;
	\$ 14.17	15.40	- ↔	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2008-TP SAID HE WOULD COME IN NOV TO PAY\\2006-SENT NOTICE FOR DELQ TXS	735536 MACE & MACE AMUSEMENTS	73553
58 \$ 17.91	\$ 8.58	9.33	-	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2011-SENT FORECLOSURE NOTICE\\2009-SENT NOTICE OF DELQ TXS\\2008-SENT FORECLOSURE NOTICE; SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING	18636 HANSEN, LISA	1863
63 \$ 66.01	\$ 31.63	34.38	4.	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2009-SENT NOTICE OF DELQ TXS\\2004-CREATED ADVANCE 2005 PP TAX W/ PENALTY OF 25% (KB)	13386 ESPRESSO BUONO INC	1338
64 \$ 164.12	\$ 78.64	85.48	- ♦	INACTIVE PARCEL-NO COMMENTS AVAILABLE	NO LIEN FILED\\2009-SENT NOTICE OF DELQ TXS (RTS-UTF)	565436 ELL TRANSPORT INC	56543
51 \$ 65.76	\$ 31.51	34.25	\$	INACTIVE PARCEL-NO COMMENTS AVAILABLE	2011-STMT SENT\\2009-STMT SENT\\2008-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	19884 BUN'S THAI FOOD TAKE OUT %BUN, YOM	1988
ST TOTAL	INTEREST	TAX AMOUNT	AM	ATR COMMENTS	COMMENTS	# TAXPAYER NAME	PARCEL#
						SL= SENT LETTER	
					UTL= UNABLE TO LOCATE	RTS= RETURN TO SENDER	
					UTF= UNABLE TO FORWARD	DOR= DEPT. OF REVENUE	
					STMT= STATEMENT	ASSESS= ASSESSOR'S	
					SOS= SECRETARY OF STATE	ADD= ADDRESS	KEY

2012 UNCOLLECTABLE PERSONAL PROPERTY TAXES - NO LIEN FILED - 2006 EXHIBIT A

7,351.12	\$	3,970.08	\$	\$ 3,381.04	GRAND TOTALS \$ 3,381.04 \$ 3,970.08 \$			
62.24	\$	25.84	\$	\$ 36.40 \$	2006 SUBTOTALS	PROPERTY TAXES	2006 UNCOLLECTABLE PERSONAL PROPERTY TAXES	200
378.79	❖	181.50 \$	÷	\$ 197.29	2005 SUBTOTALS \$ 197.29 \$	PROPERTY TAXES	2005 UNCOLLECTABLE PERSONAL PROPERTY TAXES	200
1,258.50	❖	628.17	S	\$ 630.33	2004 SUBTOTALS \$ 630.33 \$	PROPERTY TAXES	2004 UNCOLLECTABLE PERSONAL PROPERTY TAXES	200
1,066.03	\$	566.42	s	\$ 499.61	2003 SUBTOTALS \$ 499.61	PROPERTY TAXES	2003 UNCOLLECTABLE PERSONAL PROPERTY TAXES	200
4,521.98	Ϋ́	\$ 2,531.06		\$ 1,990.92	2002 SUBTOTALS \$ 1,990.92	PROPERTY TAXES	2002 UNCOLLECTABLE PERSONAL PROPERTY TAXES	200
63.58	↔	37.09	÷	\$ 26.49	2001 SUBTOTALS \$	PROPERTY TAXES	2001 UNCOLLECTABLE PERSONAL PROPERTY TAXES	200
62.24	4	25.84	ŵ	\$ 36.40	2006 SUBTOTALS \$			
62.24	₩.	\$ 25.84 \$	\$	\$ 36.40 \$	2006-PARCEL INACTIVATED IN 2006/BUSINESS CLOSED/ASSETS SOLD OR RETAINED FOR PERSONAL USE\\2005-PREV NAME SNELL GLASS	NO LIEN FILED\\2008-SENT STMT (RTS-UTF); SEARCHED DOR, SOS AND WHITEPAGES FOR LISTING\\2005-SENT STMT; RETURNED PAYMENT STATING IT WAS SHORT	10468 KITTITAS COUNTY GLASS	1046
TOTAL		INTEREST	_	TAX AMOUNT	ATR COMMENTS	COMMENTS	# TAXPAYER NAME	PARCEL#
							SL= SENT LETTER	
						UTL= UNABLE TO LOCATE	RTS= RETURN TO SENDER	
						UTF= UNABLE TO FORWARD	DOR= DEPT. OF REVENUE	
						STMT= STATEMENT	ASSESS= ASSESSOR'S	
						SOS= SECRETARY OF STATE	ADD= ADDRESS	KEY
			-					

EXHIBIT "B"

AFFIDAVIT OF UNCOLLECTABLE PERSONAL PROPERTY TAX

STATE OF WASHINGTON

)

COLIN.	TY OF KITTITAS) ss.	
COOM		,	
	Affiant, DEANNA JO PANA	TTONI, being first duly swo	orn, on oath deposes and says:
1.	That Affiant is duly elected	d Kittitas County Treasurer	, and makes this Affidavit in that capacity.
2.		ersonal property remainin	onderau, to investigate the collection of personal g on the personal property tax rolls of Kittitas County,
3.	That after diligent search a taxes.	and inquiry no goods or ch	attels have been found upon which to collect said
4.		n behalf of said Deputy Tre	stigation by her duly appointed Deputy Treasurer easurer, and on Affiant's own behalf, that said taxes
5.	•	ly recognized legislative au	5.240, Affiant asks the Board of Kittitas County thority of Kittitas County, to cancel said personal
			Deanna Jo Panattoni, Kittitas County Treasurer
STATE	OF WASHINGTON)) ss.	
COUN.	TY OF KITTITAS)	
	I declare under penalty of DEANNA JO PANATTONI k statement with her own has been been been been been been been bee	nown to me to be Kittitas and. Subscribed and swor	personally appeared before me County Treasurer, who personally signed the above to before me this

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.

Personal Property Taxes	Base	Interest	Amount to be Cancelled
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:

\$3,970.08

Grand Total Amount to be Cancelled:

\$7,351.12

Dated this 1st day of February, 2011

Katie Vonderau

Deputy Treasurer