

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS, STATE OF WASHINGTON

RESOLUTION
NO. 2014-- 020

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 the Personal Property 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 Personal Property, **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 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 4th day of February, 2014

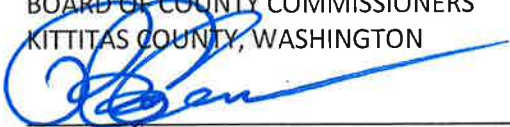


Clerk of the Board

APPROVED AS TO FORM:

Deputy Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON


Chair


Vice Chair


Commissioner

EXHIBIT A **2008 UNCOLLECTIBLE PERSONAL PROPERTY TAXES**

TAX YEAR	DELQ	LIEN FILED	PARCEL	PERSONAL PROPERTY NAME OF TAX PAYER	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
2008	2008		953325	ACH TREE SERVICE & REMO	2009-STMNT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT; CERTIFIED LETTER RTND UNCLAIMED UNABLE TO FORWARD	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 ADVICE LICENSE WITH STATE\\2007-FAILED TO LIST	\$ 79.05	\$ 64.03	\$ 143.08
2008	2008		16287	TAMARA GANDY	2011-STMNT SNT I NRESPONSE TO TERMINATION OF BANKRUPTCY(RTS-NOT DELIVERABLE AS ADDRESSED-UTF)\\2009- STMNT SENT (RTS-NO SUCH STREET)\\2008- STMNT SENT; SECOND NOTICE DELQ TXS; NOTICE OF DISTRAINT	2009-ASSESSORS OFFICE DELETED PARCEL- ASSETS ARE GOND(AF)\\2006-BUSINESS IS SELLING 7/26/06 TO TAMARA K GANDY; PER LORNA W/DARREL ELLIS	\$ 110.83	\$ 89.77	\$ 200.60
2008	2007		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 INACTIVE 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- REMOVAL PERSONAL TAX FROM P10737; SUPP TO REAL; 04,05,06,07 TAX	\$ 34.24	\$ 27.73	\$ 61.97
2008	2008		21332	LAMB CONSTRUCTION INC	2008-STMNT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2007-TOOLS & SUPPLIES WERE ADDED PER DOR AUDIT	\$ 99.57	\$ 80.65	\$ 180.22
2008	2008		536436	MCDONALDS & SONS EXCAVATING	2008-STMNT SNT; 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	\$ 143.86	\$ 321.47
2008	2007		951919	MOLESOFT INC LLC	2008-STMNT SENT; 2007-STMNT 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	\$ 8.49	\$ 18.97
2008	2008		953039	BETTY A PEOPLES	2008-STMNT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT; NOV STMNT RTS- BOX CLOSED-UTF	2009 ASSESSORS OFFICE DELETED PARCEL- INSUFFICIENT VALUE (AF)	\$ 5.57	\$ 4.51	\$ 10.08
TOTALS:							\$ 517.35	\$ 419.04	\$ 936.39

2006 UNCOLLECTIBLE PERSONAL PROPERTY TAXES

PERSONAL PROPERTY

NAME OF TAX PAYER

TOTAL

ATR COMMENTS

CANNOT BE LOCATED AT UNABLE TO LOCATE BLDG; 09

THE ADDRESS LISTED-
FOR 10\\ 2009-SENT CHANGE

INACTIVE FOR 2010
OF VALUE NOTICE: 11/19/200

TX\2008-SENT NOTICE 09 FOR 10\ 2007-REMOVAL

OF FORECLOSURE\2007- PERSONAL TAX FROM

P10737: SUPP TO

ON LEASED LAND PARCEL REAL:04,05,06,07 TAX

2007

951604 HERE'S HOWE CONSTRUCTION

\$ 75.13

TOTALS:

\$ 75.13

\$ 75.13

\$ 75.13

EXHIBIT A

2009 UNCOLLECTIBLE PERSONAL PROPERTY TAXES

TAX YEAR DELQ	LIEN FILED	PARCEL	NAME OF TAX PAYER	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
2009	2008	953325	ACH TREE SERVICE & REMO	2009-STMNT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT; CERTIFIED LETTER RTND UNCLAIMED UNABLE TO FORWARD	2010-PARCEL INACTIVATED 2010 ASSESSMENT FOR 2011 TAX/PER SECRETARY OF STATE CORP DISSOLVED 11/2/2009\\2009-VCN MAILED; FAILED TO LIST\\2008-	\$ 50.06	\$ 34.54	\$ 84.60
2009	2009	12203	BUSY BUDDIES CHILD DEVELOPMENT	SNT STMNT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 7/10/09 SNT SECOND NOTICE-08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE-SHERIFF'S OFFICE UNABLE TO LOCATE.	2010-PARCEL INACTIVATED 2010 ASSESSMENT FOR 2011 TAX CORP DISSOLVED PER SEC OF STATE IN 2009	\$ 38.18	\$ 26.34	\$ 64.52
2009	2009	955101	COPY DOG LLC	SNT STMNT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 7/10/09 SNT SECOND NOTICE-08/06/09 -08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE-10/03/09 SHERIFFS CIVIL PROCESS SERVICE	2013-PARCEL INACTIVATED 2009-ASSESSORS OFFICE DELETED	\$ 2,139.91	\$ 1,476.54	\$ 3,616.45
2009	2008	16287	TAMARA GANDY	2011-STMNT SNT TRESPONSE TO TERMINATION OF BANKRUPTCY(RTS-NOT DELIVERABLE AS ADDRESSED-UTF)\\2009-SNT SENT (RTS-NO SUCH STREET)\\2008-STMNT SENT; SECOND NOTICE DELQ SNT STMNT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE-08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE 10/08/09 SHERIFFS CIVIL PROCESS SERVICE.	PARCEL-ASSETS ARE GOND(AF)\\2006-BUSINESS IS SELLING 7/26/06 TO TAMARA K GANDY; PER LORNA W/DARREL ELLIS	\$ 37.98	\$ 26.21	\$ 64.19
2009	2009	955097	CHARLES N COVEY	2008-STMNT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2009-PARCEL INACTIVATED/2011 ASSESSMENT FOR 2012 TAX/BUSINESS CLOSED PER DOR RECORDS 6.30/10.	\$ 101.91	\$ 70.32	\$ 172.23
2009	2008	21332	LAMB CONSTRUCTION INC	2008-STMNT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-UNCLAIMED)	2007-TOOLS & SUPPLIES WERE ADDED PER DOR AUDIT	\$ 82.90	\$ 57.20	\$ 140.10
2009	2009	954817	JONES BAR INC	SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITORS OFFICE-SHERIFF'S OFFICE	2009-PARCEL INACTIVATED/PER SECRETARY OF STATE-BUSINESS DISSOLVED	\$ 49.11	\$ 33.89	\$ 83.00
2009	2008	536436	MCDONALD & SONS EXCAVATING	2008-STMNT SNT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT (RTS-FWD TIME EXP-RESENT TO NEW ADD)	2009-ASSESSORS OFFICE DELETED PARCEL-BUSINESS DISSOLVED PER SEC OF STATE(AF)\\2008-FAILED TO	\$ 132.99	\$ 91.76	\$ 224.75
2009	2007	951919	MOLESOFT INC LLC	2008-STMNT SENT; 2007-STMNT SENT; NOTICE OF DISTRAINT(RTS-UNCLAIMED)	2009-EDNA DELETED 2009 PER SEC OF STATE-BUSINESS CLOSED (AF)2008 FAILED TO LIST DOR	\$ 5.91	\$ 4.08	\$ 9.99
2009	2008	953039	BETTY A PEOPLES	2008-STMNT SENT; SECOND NOTICE FOR DELQ TXS; NOTICE OF DISTRAINT; NOV STMNT RTS-BOX CLOSED-UTF	2009 ASSESSORS OFFICE DELETED PARCEL-INSUFFICIENT VALUE (AF)	\$ 3.37	\$ 2.33	\$ 5.70

EXHIBIT A**2009 UNCOLLECTIBLE PERSONAL PROPERTY TAXES**

TAX YEAR DELQ	LIEN FILED	PARCEL	NAME OF TAX PAYER	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
2009	2009	601135	KASH LTD	SNT STMT 2009, 2010, 2011, 2012 06/09/ SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITORS OFFICE 10/08/09 SHERIFFS CIVIL PROCESS SERVICE	2009-VCN MAILED/MERE NAME CHG FROM KASH LTD	\$ 250.82	\$ 173.07	\$ 423.89
2009	2009	954735	MILLER ERRECTING	SNT STMT 2009, 2010, 2011, 2012, 09/06 SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE 08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE-SHERIFF'S OFFICE UNABLE TO LOCATE	2009-PARCEL INACTIVATED/BUSINESS CLOSED PER SECRETARY OF STATE & DEPT OF L&I	\$ 34.77	\$ 23.99	\$ 58.76
2009	2009	954974	LINDSEY R MORALES	SNT STMT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE SHERIFF'S OFFICE UNABLE TO LOCATE	2009-PARCEL INACTIVATED/DETERMINED BUSINESS CLOSED	\$ 29.55	\$ 20.39	\$ 49.94
2009	2009	951923	MOUNTAIN CREEK CONST. LLC	SNT STMT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE-10/03/09 SHERIFF'S CIVIL PROCESS SERVICE	2009- PARCEL INACTIVATED /PER SECRETARY OF STATE/BUSINESS CLOSED	\$ 40.67	\$ 28.06	\$ 68.73
2009	2009	954682	NORTHWEST TEAMWORKS CONST.	SNT STMT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITORS OFFICE-SHERIFF'S OFFICE UNABLE TO LOCATE	2009-PARCEL INACTIVATED/PER SECRETARY OF STATE	\$ 256.58	\$ 177.04	\$ 433.62
2009	2009	954976	POLK EXTERIORS LLC	SNT STMT 2009, 2010, 2011, 2012, 06/09 SNT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITORS OFFICE-SHERIFF'S OFFICE UNABLE TO LOCATE	2009- PARCEL INACTIVATED /OUT OF BUSINESS	\$ 84.95	\$ 58.62	\$ 143.57
2009	2009	953339	R A SCMAUS INC	SENT STATEMENT 2009, 2010, 2011, 2012 06/09 SENT FIRST NOTICE 07/10/09 SENT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE-10/5/09 SHERIFF'S CIVIL PROCESS SERVICE	2010-PARCEL INACTIVATED 2010 ASSESSMENT FOR 2011 TAX /BUSINESS LICENSES HAVE EXPIRED	\$ 1,176.14	\$ 811.54	\$ 1,987.68
2009	2009	951703	WILLOW CREEK CONSTRUCTION	SENT STATEMENT 2009, 2010, 2011, 2012 06/09 SENT FIRST NOTICE 07/10/09 SENT FIRST NOTICE 07/10/09 SNT SECOND NOTICE - 08/06/09 FILED NOTICE OF FILING AT AUDITOR'S OFFICE-UNABLE TO LOCATE	2009-PARCEL INACTIVATED/PER SECRETARY OF STATE BUSINESS CLOSED	\$ 22.91	\$ 15.81	\$ 38.72

EXHIBIT A **2009 UNCOLLECTIBLE PERSONAL PROPERTY TAXES**

TAX YEAR DELQ	LIEN FILED	PARCEL	NAME OF TAX PAYER	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
2009	2009	17575	CARIAN WRAY	SENT STATEMENT 2009, 2010, 2011, 2012, 06/09 SENT FIRST NOTICE 07/10/09 SENT SECOND NOTICE- 08/06/09 FILED NOTICE OF FILING AT AUDITORS OFFICE 10/08/09 SHERIFFS CIVIL PROCESS SERVICE	2009- VCN MAILED/FAILED TO LIST	\$ 71.99	\$ 49.67	\$ 121.66
				2009-SENT PP COURTESY NOTICE; SNT PP				
				SECOND NOTICE AND FEE SHEET; FILED DISTRAINT AND SENT STATEMENT WITH LETTERS	2009-PARCEL INACTIVATED/ASSETS REMOVED FROM COUNTY	\$ 14.18	\$ 9.78	\$ 23.96
2009	2009	952817	YAKIMA HMA PHYSICIAN			\$ 4,624.88	\$ 3,191.18	\$ 7,816.06
TOTALS:								

TOTAL - 4,624.88

EXHIBIT A**2008 UNCOLLECTIBLE PERSONAL PROPERTY TAXES**

TAX YEAR DELQ	LIEN FILED	PARCEL	NAME OF TAX PAYER	COMMENTS	ATR COMMENTS	TAX AMOUNT	INTEREST	TOTAL
2008/2009 ADV. TAX	2008/2009	9533338	BIG CREEK FARMS	11/17/08 SNT STMTNT; DUE BY 12/15/08-PER BRENDA BOOKKEEPER BUSINESS DISSOLVED ON 9/2/08	JAN 09 ASSESSORS OFFICE DELETED PARCEL-BUSINESS DISSOLVED	\$ 64.91	\$ 44.79	\$ 109.70

TOTALS:

\$ 64.91 \$ 44.79 \$ 109.70

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 Tax Warrant Deputy, Katelyn Mahony, to investigate the collection of Personal Property tax on items 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 Tax Warrant Deputy Katelyn Mahony, swears on behalf of said Tax Warrant Deputy 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 Jan. 27, 2014 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 27th day of Jan., 2014.

Notary Public
Residing at Elensburg
Kittitas County, Washington
My Commission Expires: 2-19-14

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

EXHIBIT "C"

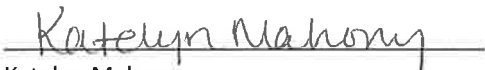
LETTER OF DUE DILIGENCE

I, Katelyn Mahony, Tax Warrant Deputy 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 Tax Warrant Deputy 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 Advance Tax Liens:	\$64.91	\$44.79	\$109.70
For Liens Filed in 2006:	\$36.65	\$38.48	\$75.13
For Liens Filed in 2008:	\$517.35	\$419.04	\$936.39
For Liens Filed in 2009:	\$4,624.88	\$3,191.18	\$7,816.06
Total Base Amount to be Cancelled:	\$5,243.79		
Total Interest Amount to be Cancelled:		<u>\$3,693.49</u>	
Grand Total Amount to be Cancelled:		\$8,937.18	

Dated this 3rd day of February, 2014


Katelyn Mahony

Tax Warrant Deputy