

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

RESOLUTION NO. 2025-057

Authorizing Cancellation of Uncollectible Personal Property Taxes for Tax Years 1988-2024

The Multnomah County Board of Commissioners Finds:

- A. Certain personal property taxes have been delinquent and the Multnomah County Tax Collector and County Attorney have determined that said taxes are wholly uncollectible and have requested the Board for an order directing that the taxes be canceled pursuant to ORS 311.790.

The Multnomah County Board of Commissioners Resolves:

That the Multnomah County Tax Collector is directed to cancel those certain personal property taxes which are listed and appended hereto and incorporated herein, for tax years 1988-2024 for the reason that the same are found to be uncollectible.

ADOPTED this 2nd day of October, 2025.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Jessica Vega Pederson

Jessica Vega Pederson, Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By

Carlos Rasch

Carlos Rasch, Assistant County Attorney

SUBMITTED BY: Mike Vaughn, Director, Division of Assessment Recording and Taxation

2025 Personal Property Write Off Candidate Accounts

Interest through 10/15/2025

Tax years 1988-2024S

PROPERTY ID	ACCOUNT TYPE	OWNER NAME	OLDEST TAX DEBT	MOST RECENT TAX DEBT	# OF DELINQUENT TAX YEARS	TAX	FEES	INTEREST	TOTAL BALANCE
P658364	PERSONAL PROPERTY	BREWGROUPE LLC	2018	2023	6	\$23,895.73	\$0.00	\$15,144.27	\$39,040.00
P716918	INDUSTRIAL PERSONAL PROPERTY	HEADWATERS CONCEPTS LLC	2022	2024	3	\$28,986.16	\$126.00	\$7,593.29	\$36,705.45
P657996	PERSONAL PROPERTY	PARK, LANCE	2014	2020	7	\$14,731.03	\$449.00	\$17,918.14	\$33,098.17
P417657	PERSONAL PROPERTY	GELLINGER, MARK DMD	2001	2005	5	\$6,791.59	\$177.12	\$22,989.87	\$29,958.58
P414290	PERSONAL PROPERTY	CONDON, WAYNE SCOTT	1988	1991	4	\$3,330.32	\$255.62	\$18,635.56	\$22,221.50
P684158	LEASED PERSONAL PROPERTY	ALFREDS AWAY LLC	2020	2024	5	\$12,672.80	\$225.00	\$5,339.01	\$18,236.81
P698410	PERSONAL PROPERTY	ROE PURVEYORS INC	2019	2024	6	\$11,970.34	\$282.00	\$5,862.39	\$18,114.73
P530711	PERSONAL PROPERTY	CHARLOTTE RUSSE INC	2019	2024	6	\$11,508.72	\$34.37	\$5,186.85	\$16,729.94
P397288	PERSONAL PROPERTY	WOLLNEY, DONALD JOSEPH	1999	2004	6	\$3,327.45	\$183.07	\$12,156.36	\$15,666.88
P668251	PERSONAL PROPERTY	LD GOLD INC	2019	2023	5	\$9,770.60	\$155.00	\$5,675.63	\$15,601.23
P672263	PERSONAL PROPERTY	PIZZA BONES LLC	2019	2023	5	\$9,904.02	\$0.00	\$5,521.17	\$15,425.19
P640431	PERSONAL PROPERTY	ROSE CITY PEDIATRICS AND URGENT CARE LLC	2018	2024	7	\$9,752.45	\$252.00	\$5,151.16	\$15,155.61
P709643	PERSONAL PROPERTY	COMPASS HOMES LLC	2021	2024	4	\$10,954.54	\$168.00	\$3,514.42	\$14,636.96

P711437	PERSONAL PROPERTY	LBB HASSALO LLC	2022	2023	2	\$10,105.0 1	\$42.00	\$3,394.04	\$13,541.0 5
P680795	PERSONAL PROPERTY	THE SIGN OF 3 LLC	2020	2023	4	\$8,951.13	\$0.00	\$4,463.16	\$13,414.2 9
P608104	PERSONAL PROPERTY	BARTON, ERIC J	2007	2011	5	\$3,538.13	\$305.9 6	\$8,953.37	\$12,797.4 6
P385692	PERSONAL PROPERTY	TRAN,DUC V	2016	2020	5	\$6,349.13	\$0.00	\$6,395.19	\$12,744.3 2
P564878	PERSONAL PROPERTY	B C GRAPHICS INC	2019	2024	6	\$7,925.56	\$282.0 0	\$3,961.71	\$12,169.2 7
M496395	MANUFACTURE D STRUCTURE	JAM SERVICES LLC	2017	2024	8	\$6,719.92	\$64.00	\$5,005.71	\$11,789.6 3
P380927	PERSONAL PROPERTY	GREENLEAF WHOLESALE FLORISTS INC	2020	2024	5	\$7,546.30	\$183.0 0	\$2,590.48	\$10,319.7 8
R716919	REAL MACHINERY AND EQUIPMENT	HEADWATERS CONCEPTS LLC	2022	2023	2	\$7,413.28	\$84.00	\$2,519.93	\$10,017.2 1
P710550	PERSONAL PROPERTY	GREEN ZEBRA GROCERY INC	2023	2023	1	\$7,873.98	\$0.00	\$2,045.86	\$9,919.84
P419976	PERSONAL PROPERTY	KAMI,PAUL DMD	2009	2012	4	\$2,798.56	\$108.8 2	\$6,132.54	\$9,039.92
P673741	PERSONAL PROPERTY	HERBALIST FARMER LLC	2017	2024	8	\$5,023.53	\$371.0 0	\$3,283.34	\$8,677.87
P363358	PERSONAL PROPERTY	EVANS,DANIEL LEE	1997	2001	5	\$1,608.14	\$0.00	\$6,550.25	\$8,158.39
P652522	PERSONAL PROPERTY	MARTIN,KRISTOPHER MICHAEL	2013	2013	1	\$2,796.41	\$63.11	\$5,219.96	\$8,079.48
P669939	PERSONAL PROPERTY	PDX WOLFPACK LLC	2017	2023	7	\$4,642.28	\$0.00	\$3,362.00	\$8,004.28
P412576	PERSONAL PROPERTY	REIMER,GORDON & SUSAN	2015	2018	4	\$3,412.85	\$0.00	\$4,372.84	\$7,785.69
P499645	PERSONAL PROPERTY	MANN, JOANN	2000	2001	2	\$1,506.74	\$74.00	\$5,828.61	\$7,409.35
P547367	PERSONAL PROPERTY	MATZ,DOUGLAS K	2022	2022	1	\$5,144.94	\$0.00	\$2,163.73	\$7,308.67
P687159	PERSONAL PROPERTY	ASIAN CAJUN LLC	2019	2020	2	\$3,626.13	\$99.00	\$2,938.86	\$6,663.99

M552005	MANUFACTURE D STRUCTURE	REALTY SYSTEMS ARIZONA INC	2019	2024	6	\$3,990.43	\$168.0 0	\$2,310.17	\$6,468.60
P632903	PERSONAL PROPERTY	KOST,WENDY DEE	2012	2015	4	\$2,178.64	\$298.0 0	\$3,847.59	\$6,324.23
P405116	PERSONAL PROPERTY	JONES,TRACY EUGENE	1999	2001	3	\$1,206.78	\$39.74	\$4,767.09	\$6,013.61
P658466	PERSONAL PROPERTY	GREEN ZEBRA GROCERY INC	2023	2023	1	\$4,654.81	\$42.00	\$1,220.60	\$5,917.41
P387961	PERSONAL PROPERTY	HARDING,C B	1997	1998	2	\$1,010.79	\$166.9 0	\$4,369.61	\$5,547.30
P670672	PERSONAL PROPERTY	TZANTARMAS,THEODOSIS T	2016	2016	1	\$2,284.40	\$92.00	\$3,167.70	\$5,544.10
P672781	PERSONAL PROPERTY	BRAKE & MUFFLER CUSTOM LLC	2018	2024	7	\$3,506.70	\$267.0 0	\$1,759.22	\$5,532.92
P411591	PERSONAL PROPERTY	HO,MINH CONG	1997	2006	10	\$980.22	\$112.3 4	\$4,237.41	\$5,329.97
P680806	PERSONAL PROPERTY	SKOWRONK,BRYAN	2022	2022	1	\$3,632.12	\$57.00	\$1,533.57	\$5,222.69
P490764	PERSONAL PROPERTY	OH, JIN WOO	2003	2003	1	\$1,167.59	\$0.00	\$4,046.43	\$5,214.02
P516686	PERSONAL PROPERTY	HEITMANN,STEPHEN A	2001	2001	1	\$1,079.19	\$0.00	\$4,086.25	\$5,165.44
P696054	PERSONAL PROPERTY	PIZZA BONES LLC	2019	2023	5	\$3,176.71	\$210.0 0	\$1,773.43	\$5,160.14
P686900	PERSONAL PROPERTY	MARTIN GRAYLIGHT LLC	2021	2023	3	\$3,713.38	\$0.00	\$1,315.14	\$5,028.52
P502399	PERSONAL PROPERTY	PHRAESEENUAL, LOP	2001	2001	1	\$1,025.19	\$37.00	\$3,882.06	\$4,944.25
P678594	PERSONAL PROPERTY	LBB SEGUNDO LLC	2023	2023	1	\$3,799.95	\$42.00	\$996.43	\$4,838.38
P666652	PERSONAL PROPERTY	MAMEY LLC	2020	2023	4	\$3,397.87	\$126.0 0	\$1,309.27	\$4,833.14
P376597	PERSONAL PROPERTY	LIKES,BRANDY DAWN	2000	2001.1	2.1	\$957.75	\$60.00	\$3,719.24	\$4,736.99
P516883	PERSONAL PROPERTY	HARDNETTE, ROBBE	2001	2002	2	\$995.46	\$0.00	\$3,701.40	\$4,696.86
P672675	PERSONAL PROPERTY	LBB SEPTIMO LLC	2023	2023	1	\$3,669.81	\$42.00	\$962.31	\$4,674.12

P434866	PERSONAL PROPERTY	BUCKMANN,BONNIE K	1999	2000	2	\$897.56	\$91.04	\$3,568.54	\$4,557.14
P682007	PERSONAL PROPERTY	POLYSYNC TECHNOLOGIES INC	2020	2020	1	\$2,450.19	\$57.00	\$1,829.48	\$4,336.67
P639799	PERSONAL PROPERTY	FABY'S HAIR STUDIO LLC	2013	2014	2	\$1,534.11	\$0.00	\$2,771.14	\$4,305.25
P680730	PERSONAL PROPERTY	INFINITE TAEKWONDO LLC	2017	2020	4	\$2,049.94	\$153.00	\$2,028.23	\$4,231.17
P431120	PERSONAL PROPERTY	BLALOCK,KEN EDWARD	1999	2000	2	\$752.78	\$40.00	\$3,012.87	\$3,805.65
P428778	PERSONAL PROPERTY	NORLING,BUN HO	2000	2001	2	\$722.95	\$74.00	\$2,775.96	\$3,572.91
P659274	PERSONAL PROPERTY	AZUL,CAMERON	2015	2016	2	\$1,395.73	\$124.00	\$2,046.84	\$3,566.57
P657225	PERSONAL PROPERTY	LA MERDE CLOTHING INC	2022	2024	3	\$2,670.40	\$126.00	\$699.42	\$3,495.82
P639812	PERSONAL PROPERTY	NED LUDD LLC	2021	2023	3	\$2,343.14	\$141.00	\$944.39	\$3,428.53
P432875	PERSONAL PROPERTY	BALBI,CHARLENE F	1997	1997	1	\$590.11	\$0.00	\$2,610.93	\$3,201.04
P666882	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$2,768.23	\$42.00	\$282.98	\$3,093.21
P572216	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$1,780.78	\$225.00	\$710.16	\$2,715.94
P501855	PERSONAL PROPERTY	PUCKETT, MONTGOMERY A	2001	2001	1	\$552.60	\$0.00	\$2,090.83	\$2,643.43
P659736	PERSONAL PROPERTY	JAIMES, LUIS ALBERTO	2014	2015	2	\$910.48	\$124.00	\$1,481.37	\$2,515.85
P667481	PERSONAL PROPERTY	PETCARE MANAGEMENT LLC	2018	2018	1	\$1,206.54	\$0.00	\$1,238.70	\$2,445.24
P395233	PERSONAL PROPERTY	WAHBEH,IBRAHIM HUSNE	2000	2000	1	\$493.66	\$0.00	\$1,947.06	\$2,440.72
P435965	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$2,201.70	\$0.00	\$217.40	\$2,419.10
P518800	PERSONAL PROPERTY	SIN, KANNY	2002	2003	2	\$531.29	\$40.00	\$1,843.57	\$2,414.86

P528449	PERSONAL PROPERTY	SMITH,ANITA ROZELLE	2008	2008	1	\$646.91	\$0.00	\$1,724.68	\$2,371.59
P672464	PERSONAL PROPERTY	RIYADH'S LEBANESE RESTAURANT LLC	2021	2023	3	\$1,632.99	\$42.00	\$642.95	\$2,317.94
P675457	LEASED PERSONAL PROPERTY	ALFREDS AWAY LLC	2020	2024	5	\$1,460.37	\$225.0 0	\$615.25	\$2,300.62
P624349	PERSONAL PROPERTY	VELSH, VITALIY Y	2010	2010	1	\$647.27	\$57.00	\$1,518.93	\$2,223.20
P390245	PERSONAL PROPERTY	GREER,RICHARD R & JUANITA	1998	1998	1	\$412.45	\$20.00	\$1,754.12	\$2,186.57
P411573	PERSONAL PROPERTY	HO,MINH CONG	1995	1996	2	\$370.85	\$0.00	\$1,708.75	\$2,079.60
P624269	PERSONAL PROPERTY	WRIGHT, AARON G	2009	2009	1	\$553.70	94	\$1,387.95	\$2,035.65
P428772	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$1,736.35	\$42.00	\$177.50	\$1,955.85
P427546	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$1,715.25	\$57.00	\$175.34	\$1,947.59
P589440	PERSONAL PROPERTY	STANLEY, MINA L	2009	2009	1	\$549.93	\$0.00	\$1,364.56	\$1,914.49
P369241	PERSONAL PROPERTY	CASE,CARTER J	1996	1997	2	\$304.78	\$112.0 0	\$1,366.57	\$1,783.35
P489097	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$1,496.55	\$42.00	\$152.98	\$1,691.53
P433360	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$1,482.11	\$42.00	\$151.51	\$1,675.62
P435136	PERSONAL PROPERTY	SHARI'S MANAGEMENT CORP	2024	2024	1	\$1,482.11	\$42.00	\$151.51	\$1,675.62
P485173	PERSONAL PROPERTY	HARTWICH,SCOTT A	1999	1999	1	\$300.94	\$37.00	\$1,235.86	\$1,573.80
P420016	PERSONAL PROPERTY	MANESS,DEBRA ANN	1995	1996	2	\$261.11	\$66.43	\$1,214.52	\$1,542.06
P484018	PERSONAL PROPERTY	HARTWICH,SCOTT A	1999	1999	1	\$291.10	\$37.00	\$1,195.45	\$1,523.55
P383054	PERSONAL PROPERTY	WHITE,SONYA	1994	1996	3	\$226.21	\$194.9 0	\$1,071.56	\$1,492.67

P521854	PERSONAL PROPERTY	HARDNETTE, ROBBE	2002	2002	1	\$320.48	\$0.00	\$1,162.28	\$1,482.76
P390567	PERSONAL PROPERTY	COSTA,DAVE K	1993	1995	3	\$246.62	\$15.00	\$1,212.61	\$1,474.23
P391772	PERSONAL PROPERTY	METH,SOPHORN SARAH	1995	1995	1	\$205.32	\$25.79	\$966.78	\$1,197.89
P421158	PERSONAL PROPERTY	MANN,JOANN	1995	1996	2	\$128.17	\$112.0 0	\$598.07	\$838.24
P495789	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$397.81	\$168.0 0	\$158.64	\$724.45
P529484	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$359.57	\$168.0 0	\$143.39	\$670.96
P495792	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$344.05	\$168.0 0	\$118.06	\$630.11
P495779	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2021	2024	4	\$409.50	\$0.00	\$118.59	\$528.09
P473813	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$240.93	\$168.0 0	\$96.13	\$505.06
P495787	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$230.49	\$168.0 0	\$91.93	\$490.42
P512942	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$222.22	\$168.0 0	\$63.49	\$453.71
P699538	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$148.44	\$168.0 0	\$59.41	\$375.85
P495795	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$153.34	\$168.0 0	\$31.49	\$352.83
P537991	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$97.17	\$168.0 0	\$38.91	\$304.08

P495790	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$92.25	\$168.0 0	\$3.14	\$263.39
P681924	PERSONAL PROPERTY	BREWGROUPE LLC	2023	2023	1	\$163.35	\$42.00	\$42.83	\$248.18
P495783	LEASED PERSONAL PROPERTY	NORTHERN LEASING SYSTEMS INC	2020	2024	5	\$26.37	\$168.0 0	\$10.55	\$204.92
P490770	PERSONAL PROPERTY	MIXERS ON HAWTHORNE INC	2018	2018	1	\$4.82	\$0.00	\$4.95	\$9.77
P680316	PERSONAL PROPERTY	PORTLAND CLEANERS INC	2018	2018	1	\$4.49	\$0.00	\$4.61	\$9.10
P516438	PERSONAL PROPERTY	BOWERS, DAVID MICHAEL	2008	2008	1	\$2.16	\$0.00	\$5.67	\$7.83
P564033	PERSONAL PROPERTY	INTERNATIONAL SPECIALIZED BOOK SERVICE INC	2018	2018	1	\$3.81	\$0.00	\$3.91	\$7.72
P706052	PERSONAL PROPERTY	STUDIO MAXWELL LLC	2021	2021	1	\$4.97	\$0.00	\$2.72	\$7.69
P657403	PERSONAL PROPERTY	PIANOS NORTHWEST LLC	2017	2017	1	\$3.45	\$0.00	\$4.09	\$7.54
P653020	PERSONAL PROPERTY	SANCHEZ, KATHERINE MARIE	2014	2014	1	\$2.38	\$0.00	\$3.97	\$6.35
P661320	PERSONAL PROPERTY	GO WIRELESS INC	2020	2020	1	\$3.45	\$0.00	\$2.43	\$5.88
P671917	PERSONAL PROPERTY	HILLARY DAY	2018	2018	1	\$2.88	\$0.00	\$2.96	\$5.84
P666863	PERSONAL PROPERTY	ROC II OR VISTA@23 LLC	2016	2016	1	\$2.38	\$0.00	\$3.21	\$5.59
P666619	PERSONAL PROPERTY	PERKA INC	2019	2019	1	\$2.81	\$0.00	\$2.44	\$5.25
P651244	PERSONAL PROPERTY	CUP AND SAUCER CAFE INC	2018	2018	1	\$2.49	\$0.00	\$2.56	\$5.05
P688115	PERSONAL PROPERTY	INTERNATIONAL KEY SUPPLY LLC	2021	2021	1	\$2.93	\$0.00	\$1.60	\$4.53
P660772	PERSONAL PROPERTY	ATOMIC DIRECT LTD	2018	2018	1	\$2.17	\$0.00	\$2.23	\$4.40

P700353	LEASED PERSONAL PROPERTY	PRIMO WATER CORPORATION	2020	2020	1	\$2.51	\$0.00	\$1.77	\$4.28
P657318	PERSONAL PROPERTY	RECOVERCARE LLC	2015	2015	1	\$1.58	\$0.00	\$2.39	\$3.97
P700354	LEASED PERSONAL PROPERTY	PRIMO WATER CORPORATION	2020	2020	1	\$2.20	\$0.00	\$1.55	\$3.75
P659317	PERSONAL PROPERTY	THE BAOWRY LLC	2015	2015	1	\$1.42	\$0.00	\$2.14	\$3.56
P606113	PERSONAL PROPERTY	HONEY'S CAFE INC	2020	2020	1	\$2.00	\$0.00	\$1.41	\$3.41
P666370	PERSONAL PROPERTY	NETOP TECH INC	2020	2020	1	\$2.00	\$0.00	\$1.41	\$3.41
P672601	PERSONAL PROPERTY	ORGANICS TO YOU LLC	2020	2020	1	\$1.86	\$0.00	\$1.30	\$3.16
P592941	PERSONAL PROPERTY	BLUE PLATE LLC	2016	2016	1	\$1.32	\$0.00	\$1.78	\$3.10
P423458	PERSONAL PROPERTY	LAWHON,JAMES	2020	2020	1	\$1.20	\$0.00	\$0.85	\$2.05

NUMBER OF ACCOUNTS	TOTAL OUTSTANDING BALANCE	AVERAGE AMOUNT OWED	TAX OWED	INTEREST	FEES
126	\$673,973.03	\$5,348.99	\$346,276.09	\$317,562.7 3	\$10,134.2 1