

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

RESOLUTION NO. 2023-083

Authorizing Cancellation of Uncollectible Personal Property Taxes for Tax Years 2007-2022.

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:

1. 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 2007-2022 for the reason that the same are found to be uncollectible.


ADOPTED this 5th day of October, 2023.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Jessica Vega Pederson, Chair

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

By 

Carlos Rasch, Assistant County Attorney

2023 PERSONAL PROPERTY WRITE OFF CANDIDATES - LOW VALUE (<\$5,000)

PROPERTY ID	OWNER NAME	WARRANT NUMBER(S)	TAX OWED	INTEREST OWED	FEES	TOTAL OWED	INTEREST % OF TOTAL
P583702	BRAZIL GRILL LLC	210150	\$3,022.99	\$765.82	\$57.00	\$3,845.81	25%
P674365	CASCADE LLC	200375, 210357	\$3,172.20	\$1,090.39	\$84.00	\$4,346.59	34%
P618217	CD GAME EXCHANGE INC	181397	\$260.65	\$152.04	\$42.00	\$454.69	58%
P659982	CHAND FOOD INC	190158, 200216	\$1,335.01	\$658.34	\$99.00	\$2,092.35	49%
P694604	EAT LOCAL 2 LLC	181316, 190286	\$2,284.15	\$1,217.46	\$91.00	\$3,592.61	53%
P575456	FANDANGO RESTAURANT & CANTINA CORP	180434, 190312, 200371	\$1,954.87	\$1,082.27	\$141.00	\$3,178.14	55%
P672726	FERN KITCHEN LLC	200379	\$2,558.45	\$1,057.49	\$57.00	\$3,672.94	41%
P611479	FOX TROT INC	170264	\$650.40	\$572.71	\$0.00	\$1,223.11	88%
P681065	GAME KNIGHT LLC	210407, 220468	\$1,332.67	\$228.08	\$99.00	\$1,659.75	17%
P632536	HOTPOT & SUSHI CASCADE INC	120721	\$415.28	\$691.96	\$15.00	\$1,122.24	167%
P659038	J'S VENTURES LLC	150384, 160464, 170383	\$1,281.63	\$1,345.68	\$186.00	\$2,813.31	105%
P681098	LIMCHAROEN LLC	190531, 200673	\$1,698.20	\$702.55	\$57.00	\$2,457.75	41%
P682842	LIONESS HOLDINGS LLC	170473	\$1,753.41	\$1,566.39	\$62.00	\$3,381.80	89%
P659878	LIONESS HOLDINGS LLC	170471	\$642.89	\$574.31	\$62.00	\$1,279.20	89%
P396531	LLOYD CENTER PANCAKE HOUSE INC	190542, 200686	\$2,857.45	\$1,400.14	\$0.00	\$4,257.59	49%
P661697	MYCOM NORTH AMERICA INC	150546	\$509.20	\$617.83	\$77.00	\$1,204.03	121%
P624120	NETWONG LLC	170553, 180497	\$672.41	\$549.35	\$133.07	\$1,354.83	82%
P680282	NEURALEYE LLC	170555, 180896, 190643, 200798	\$2,301.11	\$1,450.71	\$188.00	\$3,939.82	63%
P682191	PIONEER PACIFIC COLLEGE	200908, 210825	\$1,232.92	\$410.75	\$99.00	\$1,742.67	33%
P677617	PORTLAND CHOCOLATE COMPANY LLC	171217	\$21.11	\$18.00	\$0.00	\$39.11	85%
P561567	PORTLAND CLEANERS INC	150564	\$889.12	\$1,055.91	\$0.00	\$1,945.03	119%
P681771	PULEHU PIZZA CORP	180944, 190745, 200972	\$1,440.12	\$804.19	\$141.00	\$2,385.31	56%
P689574	RIVER PARKWAY BISTRO INC	190714, 201048	\$921.92	\$457.21	\$99.00	\$1,478.13	50%
P666874	SUPER KING BUFFET INC	201187	\$821.02	\$339.36	\$57.00	\$1,217.38	41%
P372384	TELEPHONE MANAGEMENT CORP	180300, 190925, 201212	\$2,156.79	\$1,235.69	\$141.00	\$3,533.48	57%
P627313	THANH LONG BAKERY & RESTAURANT, INC	170844	\$673.98	\$602.09	\$92.00	\$1,368.07	89%
P673118	TILT 2 LLC	201246, 211082, 221230	\$3,421.65	\$873.86	\$131.66	\$4,427.17	26%
P673119	TILT 2 LLC	201245, 211081, 221229	\$2,695.99	\$551.57	\$84.00	\$3,331.56	20%

P678554	TNN DISTRIBUTING LLC	180888, 190959, 201262, 211097	\$1,982.50	\$912.86	\$42.00	\$2,937.36	46%
P612230	VEGAS STARS LLC	201316	\$984.67	\$407.00	\$57.00	\$1,448.67	41%
P673867	YOLO COLORHOUSE LLC	180848, 191051, 201398	\$1,386.34	\$692.51	\$99.00	\$2,177.85	50%

2023 PERSONAL PROPERTY WRITE OFF CANDIDATES - HIGH VALUE (>\$5,000)

PROPERTY ID	OWNER NAME	WARRANT NUMBER(S)	TAX OWED	INTEREST OWED	FEES	TOTAL OWED	INTEREST % OF TOTAL
P657371	808 MAIN LLC	210008	\$6,129.38	\$1,552.78	\$42.00	\$7,724.16	25%
P666222	A NEW DIMENSION COLLISION REPAIR INC	150003, 160008, 170007, 180730, 190004, 200011	\$9,203.52	\$7,189.40	\$0.00	\$16,392.92	78%
P384463	ALAMEDA BREWING CO LLC	200029	\$3,824.98	\$1,578.01	\$0.00	\$5,402.99	41%
P692470	BBQ SAUCE LLC	190065, 200097, 210091	\$6,412.20	\$2,632.16	\$0.00	\$9,044.36	41%
P665257	BEAVEX INCORPORATED	150075, 160076, 170062, 180713	\$5,804.52	\$4,472.19	\$0.00	\$10,276.71	77%
R705529	CANDY EQUIPMENT OTC	200185, 210185, 220201	\$21,124.59	\$6,905.45	\$126.00	\$28,156.04	33%
P640435	COLUMBIA RIVER BREWING COMPANY	190182, 200245	\$5,157.06	\$2,460.63	\$99.00	\$7,716.69	48%
P613070	COLUMBIAGRID	210240, 220282	\$5,498.07	\$941.00	\$84.00	\$6,523.07	17%
P680648	FRESH START DRY CLEANERS LLC	170268, 180908, 190338, 200405, 210385, 220451	\$9,077.71	\$4,422.56	\$272.00	\$13,772.27	49%
P673676	GIGI LIFESTYLE SALON INC	170288, 180840, 190359, 200435	\$3,357.12	\$2,182.61	\$93.52	\$5,633.25	65%
P665887	GREY ART CONCEPTION LLC	180722, 190274, 210433, 220510	\$8,135.91	\$3,338.52	\$183.00	\$11,657.43	41%
P365546	HARVEYS RESTAURANT & LOUNGE INC	190403, 200481, 210458, 220538	\$11,125.81	\$3,484.81	\$141.00	\$14,751.62	31%
P681126	M&M RESTAURANT GROUP LLC	181252, 190556	\$4,380.28	\$2,354.36	\$133.00	\$6,867.64	54%
U589632	MARITIME COMMUNICATIONS/LAN D MOBILE LLC	70583, 80646, 91036, 100586	\$8,975.22	\$18,300.85	\$0.00	\$27,276.07	204%
P674096	NORBY LLC	190650, 200805, 210725, 220845	\$4,076.02	\$1,341.67	\$183.00	\$5,600.69	33%
P649644	OREGON RACING INC	191114	\$11,315.74	\$6,185.94	\$57.00	\$17,558.68	55%
P687692	PORTLAND CHOCOLATE COMPANY LLC	181011, 190726, 200927, 210839	\$12,646.84	\$6,205.35	\$168.00	\$19,020.19	49%
P672699	PORTLAND HOSPITALITY LLC	160755, 170643, 180816, 190730, 200930, 210841, 220954	\$9,290.38	\$5,105.07	\$0.00	\$14,395.45	55%
P574739	POUR LLC	150646, 160758, 170650, 180429, 190732, 200934, 210845, 220961	\$6,297.30	\$3,670.81	\$210.00	\$10,178.11	58%

P687179	SPORTING PARTNERS LLC	190890, 201165	\$17,515.47	\$8,637.40	\$84.00	\$26,236.87	49%
P687477	TAI NGUYEN LLC	171119, 181004, 190918, 201197	\$3,253.80	\$2,121.75	\$188.00	\$5,563.55	65%
P511690	TC KING, INC	170822, 180364, 190920, 201199	\$4,738.29	\$3,284.81	\$233.00	\$8,256.10	69%
P687592	THE AMIGOS TAQUERIA	190934, 201219	\$7,458.72	\$3,678.12	\$84.00	\$11,220.84	49%

2023 Personal Property Write Off Candidate Accounts - Total Data

		TOTAL TAX OWED	TOTAL INTEREST OWED	TOTAL FEES OWED	TOTAL OWED
TOTAL NUMBER OF ACCOUNTS	54	\$232,130.03	\$126,130.77	\$4,873.25	\$363,134.05
NUMBER OF ACCOUNTS W/ BALANCE BELOW \$5,000	31	\$47,331.10	\$24,084.52	\$2,492.73	\$73,908.35
NUMBER OF ACCOUNTS W/ BALANCE ABOVE \$5,000	23	\$184,798.93	\$102,046.25	\$2,380.52	\$289,225.70