

---

**CHAPTER 884**  
**Tax Foreclosure**

- 884.01 Title.
- 884.02 Authority.
- 884.03 Purpose.
- 884.04 Definitions.
- 884.05 Acceleration of Redemption Period
- 884.06 Forfeiture of Redemption Rights; Deed to County.
- 884.07 Review.

**CROSS REFERENCES**

Reduced redemption period when property subjected to waste or abandonment -  
see ORS 312.122

---

**884.01 TITLE.**

This ordinance shall be known as the Jackson County Tax Foreclosure Redemption Forfeiture Ordinance and shall be so cited and pleaded.

(Ord. 96-31. Passed 7-17-96.)

**884.02 AUTHORITY.**

This ordinance is adopted pursuant to the provisions of ORS 312.122.

(Ord. 96-31. Passed 7-11-96.)

**884.03 PURPOSE.**

The purpose of this ordinance is to authorize the acceleration of the expiration of the two-year redemption period for tax foreclosed property that is subject to abandonment or waste, and to require the Jackson County Tax Collector to deed such property to the County, thus preserving the value of its tax foreclosed property and protecting community interests.

(Ord. 96-31. Passed 7-11-96.)

**884.04 DEFINITIONS.**

- (a) Abandonment - means when property has not been occupied for a period of six consecutive months by the owner, anyone authorized by the owner, or any entity appearing in the records of the County to have a lien or other interest in the property, and the property has suffered or will suffer a substantial depreciation in value from not being occupied.
- (b) Board - means the Jackson County Board of Commissioners.
- (c) Records of the County - has that meaning given in ORS 312.125(7).
- (d) Tax Collector - means the Jackson County Tax Collector or his or her designee.
- (e) Tax Foreclosed Property - means any property which has been ordered sold to the County pursuant to ORS 312.100.
- (f) Waste - means the destruction, material alteration or deterioration of land or improvements resulting in, or threatening to result in, substantial loss of property value, caused directly by the owner or person rightfully in possession of the property or permitted by others through failure to supervise the property.

(Ord. 96-31. Passed 7-11-96.)

**884.05 ACCELERATION OF REDEMPTION PERIOD.**

- (a) When the Tax Collector advises the Board that any tax foreclosed real property in the County may be subject to waste or abandonment during the statutory redemption period, the Board shall conduct a hearing to determine whether the redemption rights to the property should be forfeited and the property should be deeded to the County under this chapter.
- (b) Not less than thirty (30) days prior to the hearing, the Board shall notify in writing the owner or owners, any person or entity that appears in the records of the County to have a lien or other interest in the property subject to the hearing, and the occupants of the property, by certified and first class mail, of the following:
- (1) The date, time and place of hearing;
  - (2) The date of the judgment and decree entered pursuant to ORS 312.100;
  - (3) The normal date of expiration of the period of redemption under ORS 312.120;

(c) A warning that a determination that the property suffers from waste or abandonment will result in forfeiture of the remaining redemption period and issuance of a deed to the County following the expiration of thirty (30) days from the date the Board makes such determination and that all rights of affected persons will be forfeit forever unless the property is redeemed within that 30-day period

- (1) The legal description of the property and its tax account number; and
- (2) The name of the owner as it appears on the latest tax roll.

(d) The notice required herein shall be addressed in the following manner, as appropriate:

- (1) To the owner or owners, as reflected in the County deed records, at the true and correct address of the owner or owners as appearing on the instrument of conveyance under ORS 93.260 or as furnished under ORS 311.555 or as otherwise ascertained pursuant to ORS 311.560.
- (2) To a lienholder, or person or entity other than the owner, having or appearing to have a lien or other interest in the property, at an address that the Tax Collector knows, or after reasonable inquiry has reason to believe, is the address at which the lienholder, person or entity will most likely receive actual notice. If the lienholder is a corporation or a limited partnership, the Tax Collector shall have made reasonable inquiry if the notice is mailed to the registered agent or last registered office of the corporation or limited partnership, if any, as shown by the records of the Corporation Commission. If the corporation or limited partnership is not registered in this state, then notice may be sent to the principal office or place of business of the corporation or limited partnership.
- (3) To the occupants by first class mail addressed to "Occupants" and by posting the property.

(e) The Board hearing shall be conducted in accordance with its rules for the conduct of public hearings contained in Section 213.07, and shall provide due process to all parties. Parties may present, challenge and submit evidence without strict observance of formal evidentiary rules, to the end that the Board may have sufficient basis on which to decide whether forfeiture is appropriate. Parties to the hearing may appear through a representative, so long as written authorization for anyone not an attorney to represent the owner or lienholder is included in the record. Electronic recording of the proceeding shall be made and preserved for 90 days after the date of the Board's decision in Section 884.06(a) herein. (Ord. 96-31. Passed 7-11-96.)

**884.06 FORFEITURE OF REDEMPTION RIGHTS; DEED TO COUNTY.**

(a) Upon a finding by the Board that the property is subject to waste or abandonment, the Board shall declare forfeiture of the remaining redemption period, as well as any rights of possession to the property by the owner or owners. Further, the Board shall direct the tax collector to deed the property to the County not earlier than thirty (30) days from the date of the Board's declaration, unless the property is redeemed within that 30-day period by the owner or owners or any person or entity that then appears in the records of the County to have a lien or other interest in the property.

(b) If the property is not redeemed within thirty (30) days of the Board's declaration of forfeiture, the Tax Collector shall execute a deed, terminating all redemption rights and canceling all taxes and special assessments.

(c) Any persons still in possession of the property after issuance of a deed pursuant to this chapter may be removed as provided in ORS 105.105 to 105.168.

(Ord. 96-31. Passed 7-11-96.)

**884.07 REVIEW.**

Review of the Board's decision in Section 884.06(a) shall be available only by writ of review pursuant to ORS Chapter 34.

(Ord. 96-31. Passed 7-11-96.)