

IN THE CIRCUIT COURT OF THE STATE OF OREGON  
FOR THE COUNTY OF MALHEUR

**MALHEUR COUNTY**, *a political  
subdivision of the State of Oregon.*

Plaintiff,

v.

**EUGENE COLE, PAMELA COLE,  
MELINDA A. COOK, DUSTIN LEE  
FALLS, LINDA MARIE CUMMINGS,  
ERLINDA GOMEZ, ROY GOMEZ, LUKE  
HARRIS, BRENNA HARRIS, REX W.  
MARTIN, JOHN B. McNEIL, LINDA M.  
McNEIL, HARVEY WILLIAMS JR.,  
TANYA WILLIAMS, ROBERTO  
ESTEBAN MUNOZ, ERNEST H. NEILL,  
JEREMY M. PETERSON, CHARISSE A.  
PLACE, JOSEPH ORIND PLACE,  
BECKY POTTER, JIM W. REID,  
LAWANDA M. STANLEY *trustee of the  
Lawanda M. Stanley Revocable Trust dated  
May 15, 2018*, PEDRO URRUTIA III,  
VICKI LYNNE WHITE, STEVEN KY  
WHITE, TYLER WILSON, TRACY A.  
WILSON** *and also any persons owning or  
claiming to own or having or claiming to have  
any interest in any property included in the  
2025 Tax Foreclosure List described herein,*

Defendants.

Case No.  
COMPLAINT

(Application for judgment of foreclosure of tax liens)

CLAIMS NOT SUBJECT TO MANDATORY  
ARBITRATION

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Plaintiff alleges:

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Plaintiff, a duly organized county and political subdivision of the State of Oregon,  
through its tax collector is required to commence tax foreclosure proceedings pursuant to ORS  
312.050.

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Plaintiff has prepared a list of real properties subject to foreclosure for delinquent taxes  
pursuant to ORS 312.030, which contains the names of the several persons appearing on the  
latest tax roll as the respective owners of the tax delinquent properties, a description of each such  
property as the same appears in said latest tax roll, the year or years for which taxes are  
delinquent on each property, together with the principal amount of the delinquent taxes of each  
year, and the amount of accrued interest thereon to September 15, 2025. The Tax Foreclosure  
List is attached as "Exhibit 1" and incorporated herein.

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The Tax Foreclosure List includes all real properties appearing on the tax rolls in the  
Office of Malheur County Tax Collector on which taxes, together with all special assessments,  
fees and other charges, have been delinquent for more than three (3) years from the earliest date  
of such delinquency. By reason of the expiration of more than three (3) years from the earliest  
date of delinquency the lien of all such delinquent taxes against each of the properties included in  
the Tax Foreclosure List has become subject to foreclosure under the provisions of ORS  
312.030.

The amounts shown by the Tax Foreclosure List to be due and owing against the several parcels of real property described therein include all taxes both prior to and subsequent to 2024-25 which were unpaid and delinquent on May 15, 2025, together with the accrued interest thereon; that the several defendants and each and every other person owning or claiming to own, or having or claiming to have any interest in any of said properties have neglected and refused to pay such delinquent taxes and interest; that there is due, owing and unpaid to Plaintiff the sums set out in the Tax Foreclosure List after the description of each of the several properties, and in addition thereto, interest on each of said sums at the rate of sixteen percent (16%) per annum on all delinquencies.

The defendants above named include each and every person appearing on the latest tax roll as the owner or owners of the several properties described in the Tax Foreclosure List and the amount of taxes which remain delinquent and unpaid as of August 19, 2025.

Where reference is made to a map, tax lot number and account/reference number in describing any parcel of property in the Tax Foreclosure List, such reference is to the record as of January 1, 2025, made and kept by the Office of Malheur County Assessor, which said record is a public record under ORS 308.240.

Defendants above named, including any unknown owners, have or claim to have some interest or estate in the properties described in the Tax Foreclosure List, but whatever interest or estate they may have or claim to have is inferior and subject to the tax liens of Plaintiff.

As to each of the properties described in the Tax Foreclosure List that are held under outstanding registration of title certificates, Plaintiff will apply to the court for cancellation of all such certificates and for authorization to take such action as is necessary under Oregon law so as to properly vest title to such properties of record in the Plaintiff.

Each of the properties described in the Tax Foreclosure List was duly listed for taxation in or for each of the specified years and the assessments, equalizations, levies of taxes and all other acts required by law to make such taxes first liens on said properties were duly and regularly made and done, and that the liens and claims of Plaintiff to each of the several properties are first liens and paramount to any other interest, title estate or claim in or to any of said properties.

Upon sale of the foreclosed properties, Plaintiff may require the assistance of this court to remove persons and property unlawfully occupying foreclosed properties.

WHEREFORE, Plaintiff prays for General Judgment of this court for the full amount of taxes, special assessments, fees or other charges, and interest due on and charged against each of the several properties on the Tax Foreclosure List, together with interest thereon at the rate of sixteen percent (16%) per annum from September 15, 2025 to the date of such General Judgment, and accruing interest on said General Judgment at the legal rate of interest per annum thereafter; and

For a General Judgment that the amounts of such taxes, special assessments, fees or other charges and interest are first liens on the respective parcels of real property included in the Tax Foreclosure List; and that such liens are paramount and superior to any and all claims to such properties by defendants, or any of them by any person known or unknown, owing or claiming to own, or having or claiming to have any lien thereon, or right, title or interest therein, and that each and all of them be forever foreclosed and barred from asserting any claims whatsoever to any of said real properties adverse to the liens and claims of Plaintiff, its successors or assigns, excepting only the right of redemption provided by law; and that the several properties against which the General Judgment is entered shall be ordered sold to Malheur County for the respective amounts of taxes and interest for which such properties are severally liable; and

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3 That the Clerk of the Court be directed to serve on the Tax Collector of Malheur County,  
4 a certified copy of the General Judgment, included in which shall be a list of the properties so  
5 ordered sold, with the amounts due thereon; and that said General Judgment, shall constitute and  
6 be considered to all intents and purposes a certificate of sale to Malheur County for each of the  
7 properties therein described; that where any parcel of real property covered by such General  
8 Judgment is under a registration of title certificate, such certificate shall be cancelled, and that  
9 such further action shall be taken under the provision of Oregon Laws so as to properly vest title  
10 to such properties in the Plaintiff; that said Tax Collector shall take further steps in the matter as  
11 are provided by law; and for such other and further relief as may be just and equitable in the  
12 premises, including as appropriate the remedies of Writ of Assistance or Writ of Execution to  
13 obtain possession of the foreclosed properties.  
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15 Dated this 19<sup>TH</sup> day of August 2025.  
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17 s/Stephanie Williams  
18 County Counsel, Malheur County, Oregon  
19 OSB #925449  
20 swilliams@malheurco.org  
21 Attorney for Plaintiff  
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2025 FORECLOSURE LIST

TAX YEAR	TAX AMT	INT TO 9/15/2025	TOTAL AMOUNT
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MAP/LOT 18S4710BD 4600 CODE- 1  
 ACCT#- 3224 COLE, EUGENE  
 COLE, PAMELA A

2021/22	761.92	436.81	1,198.73
2022/23	781.64	319.59	1,101.23
2023/24	802.83	199.80	1,002.63
2024/25	824.36	73.26	897.62
TOTAL	3,170.75	1,029.46	4,200.21

MAP/LOT 33S40 8302 CODE- 39  
 ACCT#- 12408 COOK, MELINDA A

2021/22	3.11	.29	3.47
2022/23	3.01	.77	3.86
2023/24	3.09	1.23	4.24
2024/25	3.18	1.79	4.90
TOTAL	12.39	4.08	16.47

MAP/LOT 30S41 1000 CODE- 39  
 ACCT#- 17424 FALLS, DUSTIN LEE  
 CUMMINGS, LINDA MARIE

2021/22	24.11	13.82	37.93
2022/23	23.43	9.59	33.02
2023/24	24.15	6.01	30.16
2024/25	24.86	2.20	27.06
TOTAL	96.55	31.62	128.17

MAP/LOT 19S4732AC 8100 CODE- 2  
 ACCT#- 4073 GOMEZ, ERLINDA

2021/22	246.78	141.13	387.91
2022/23	261.93	107.10	369.03
2023/24	267.69	66.61	334.30
2024/25	274.39	24.39	298.78
TOTAL	1,050.79	339.23	1,390.02

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2 MAP/LOT 19S4732AC 8300 CODE- 2  
ACCT#- 4075 GOMEZ, ROY  
3 GOMEZ, ERLINDA  
2021/22 316.49 181.13 497.62  
4 2022/23 332.61 135.99 468.60  
5 2023/24 340.05 84.63 424.68  
2024/25 348.68 30.98 379.66  
6 TOTAL 1,337.83 432.73 1,770.56

7 MAP/LOT 19S4732AC 8400 CODE- 2  
ACCT#- 4076 GOMEZ, ROY  
8 GOMEZ, ERLINDA  
2021/22 43.58 3.87 19.32  
9 2022/23 42.49 10.57 58.50  
10 2023/24 41.52 16.98 53.06  
2024/25 12.60 6.72 47.45  
11 TOTAL 140.19 38.14 178.33

12 MAP/LOT 19S4732AC 8500 CODE- 2  
ACCT#- 4077 GOMEZ, ROY  
13 GOMEZ, ERLINDA  
14 2021/22 43.58 3.87 19.32  
2022/23 42.49 10.57 58.50  
15 2023/24 41.52 16.98 53.06  
2024/25 12.60 6.72 47.45  
16 TOTAL 140.19 38.14 178.33

17 MAP/LOT 31S41 8300 CODE- 39  
ACCT#- 11874 HARRIS, LUKE  
18 HARRIS, BRENNIA  
19 2021/22 12.10 6.93 19.03  
2022/23 11.74 4.80 16.54  
20 2023/24 12.08 3.01 15.09  
2024/25 12.44 1.11 13.55  
21 TOTAL 48.36 15.85 64.21

22 MAP/LOT 18S4529BA 1100 CODE- 3  
ACCT#- 4814 MARTIN, REX W  
23 2021/22 135.72 77.82 213.54  
24 2022/23 135.58 55.43 191.01  
25 2023/24 139.42 34.69 174.11  
2024/25 144.04 12.80 156.84  
26 TOTAL 554.76 180.74 735.50



MAP/LOT 18S4520CC 2700 CODE- 3  
ACCT#- 4662 MC NEIL, JOHN B  
MC NEIL, LINDA M  
WILLIAMS, HARVEY JR  
WILLIAMS, TANYA

2021/22	933.38	533.76	1,467.14
2022/23	966.15	395.02	1,361.17
2023/24	993.16	247.16	1,240.32
2024/25	1,025.58	91.14	1,116.72
TOTAL	3,918.27	1,267.08	5,185.35

MAP/LOT 19S4732AC 7000 CODE- 2  
ACCT#- 4062 MUNOZ, ROBERTO ESTEBAN

2021/22	300.91	170.37	471.28
2022/23	363.58	148.65	512.23
2023/24	371.73	92.51	464.24
2024/25	381.19	33.87	415.06
TOTAL	1,417.41	445.40	1,862.81

MAP/LOT 19S4732AC 7100 CODE- 2  
ACCT#- 4063 MUNOZ, ROBERTO ESTEBAN

2021/22	49.89	28.60	78.49
2022/23	51.24	20.96	72.20
2023/24	52.44	13.05	65.49
2024/25	53.84	4.78	58.62
TOTAL	207.41	67.39	274.80

MAP/LOT 18S4710CD 1300 CODE- 15  
ACCT#- 8383 NEILL, ERNEST H

2021/22	1,015.20	577.94	1,593.14
2022/23	1,137.43	465.06	1,602.49
2023/24	1,162.35	289.27	1,451.62
2024/25	1,179.68	104.84	1,284.52
TOTAL	4,494.66	1,437.11	5,931.77

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2 MAP/LOT 21S46 5600 CODE- 34  
3 ACCT#- 19965 PETERSON, JEREMY M  
2021/22 704.60 401.44 1,106.04  
4 2022/23 839.93 343.42 1,183.35  
5 2023/24 1,627.83 405.11 2,032.94  
6 2024/25 2,153.38 191.36 2,344.74  
TOTAL 5,325.74 1,341.33 6,667.07

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8 MAP/LOT 17S4731AA 1400 CODE- 15  
9 ACCT#- 7256 PLACE, CHARISSE A  
PLACE, JOSEPH ORIND  
2021/22 2,083.46 1,194.45 3,277.91  
10 2022/23 2,121.91 867.58 2,989.49  
2023/24 2,168.71 539.72 2,708.43  
11 2024/25 2,201.25 195.62 2,396.87  
TOTAL 8,575.33 2,797.37 11,372.70

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13 MAP/LOT 18S4704DD 100 CODE- 1  
14 ACCT#- 1470 POTTER, BECKY  
2021/22 3,174.77 1,815.86 4,990.63  
15 2022/23 3,366.99 1,376.66 4,743.65  
2023/24 3,459.81 861.03 4,320.84  
16 2024/25 3,554.09 315.83 3,869.92  
TOTAL 13,555.66 4,369.38 17,925.04

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18 MAP/LOT 31S41 10104 CODE- 39  
19 ACCT#- 11898 REID, JIM W  
2021/22 1.27 .73 2.00  
20 2022/23 1.24 .51 1.75  
2023/24 1.26 .32 1.58  
21 2024/25 1.31 .11 1.42  
22 TOTAL 5.08 1.67 6.75

23 MAP/LOT 32S4103 1500 CODE- 39  
24 ACCT#- 12136 REID, JIM W  
2021/22 6.00 3.45 9.45  
25 2022/23 5.82 2.37 8.19  
2023/24 6.01 1.50 7.51  
26 2024/25 6.16 .55 6.71  
TOTAL 23.99 7.87 31.86

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2 MAP/LOT 33S40 3600 CODE- 39  
ACCT#- 12367 REID, JIM W  
3 2021/22 1.27 .73 2.00  
2022/23 1.24 .51 1.75  
4 2023/24 1.26 .32 1.58  
2024/25 1.31 .11 1.42  
5 TOTAL 5.08 1.67 6.75  
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7 MAP/LOT 36S37 8700 CODE- 41  
ACCT#- 12637 REID, JIM W  
8 2021/22 3.70 2.12 5.82  
2022/23 3.76 1.54 5.30  
9 2023/24 3.88 .97 4.85  
10 2024/25 3.91 .35 4.26  
TOTAL 15.25 4.98 20.23  
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12 MAP/LOT 15288 1400 CODE- 39  
ACCT#- 15288 REID, JIM W  
13 2021/22 1.27 .73 2.00  
14 2022/23 1.24 .51 1.75  
2023/24 1.26 .32 1.58  
15 2024/25 1.31 .11 1.42  
TOTAL 5.08 1.67 6.75  
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17 MAP/LOT 33S3915 1000 CODE- 39  
ACCT#- 15289 REID, JIM W  
18 2021/22 1.27 .73 2.00  
19 2022/23 1.24 .51 1.75  
2023/24 1.26 .32 1.58  
20 2024/25 1.31 .11 1.42  
21 TOTAL 5.08 1.67 6.75  
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23 MAP/LOT 33S40 8800 CODE- 39  
ACCT#- 12415 STANLEY, LAWANDA M trustee of the  
Lawanda M. Stanley Revocable Trust dated May 15, 2018  
24 2021/22 24.11 13.82 37.93  
25 2022/23 23.43 9.59 33.02  
2023/24 24.15 6.01 30.16  
26 2024/25 24.86 2.20 27.06  
TOTAL 96.55 31.62 128.17

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2 MAP/LOT 19S4729CC 800 CODE- 2  
ACCT#- 3430 URRUTIA, PEDRO III  
3 2021/22 344.61 197.56 542.17  
2022/23 863.24 352.95 1,216.19  
4 2023/24 883.25 219.82 1,103.07  
2024/25 906.42 80.55 986.97  
5 TOTAL 2,997.52 850.88 3,848.40  
6

7 MAP/LOT 19S4729CC 900 CODE- 2  
ACCT#- 3431 URRUTIA, PEDRO III  
8 2021/22 102.39 58.70 161.09  
2022/23 105.23 43.03 148.26  
9 2023/24 107.79 26.82 134.61  
2024/25 110.76 9.84 120.60  
10 TOTAL 426.17 138.39 564.56  
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12 MAP/LOT 18S4706BD 2800 CODE- 15  
ACCT#- 8129 WHITE, VICKI LYNNE  
WHITE, STEVEN KY  
13 2021/22 605.68 347.23 952.91  
14 2022/23 616.95 252.26 869.21  
2023/24 630.66 156.95 787.61  
15 2024/25 640.19 56.89 697.08  
TOTAL 2,493.48 813.33 3,306.81  
16

17 MAP/LOT 18S4706BD 2800 CODE- 15  
ACCT#- 900318 WHITE, VICKI LYNNE  
WHITE, STEVEN KY  
18 2021/22 74.79 42.88 117.67  
2022/23 74.55 30.48 105.03  
19 2023/24 91.82 22.85 114.67  
20 2024/25 95.28 8.46 103.74  
21 TOTAL 336.44 104.67 441.11  
22

23 MAP/LOT 18S4707 3100 CODE- 15  
ACCT#- 8181 WILSON, TYLER  
WILSON, TRACY A  
24 2021/22 44.14 23.54 67.68  
2022/23 1,275.00 521.30 1,796.30  
25 2023/24 1,301.52 323.91 1,625.43  
2024/25 1,319.95 117.30 1,437.25  
26 TOTAL 3,940.61 986.05 4,926.66