

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.

**JEFFREY R. BAIR, PAUL Y. SAITO *life*
estate, SUMI W. SAITO *life* estate, ROGER
ALLEN BAKER and SANDRA KAY
BAKER trustees of The Baker Family Trust,
under declaration of Trust dated June 19,
2014, EUGENE R. COLE, PAMELA A.
COLE, JAHMEL COOKE, SERGIO
FUENTES, JAVIER FUENTES, ERLINDA
GOMEZ, ALVIN GRIFFIN, CHARLES I.
FARLEY and CAROL L. FARLEY co-
trustees of the Charles I. & Carol L. Farley
Trust under Trust Agreement dated July 1,
1992, A.C. HOFFMAN, GARY GALYEN,
DENICE J. HARVEY, RAJA TAIMOOR
HASSAN, RAJA ALI HAIDER YOUSAF,
INDELIBLE OUTDOORS, LLC an Oregon
corporation, KAREN MARTIN, SHARON L.
PACKER, MARILYN K. RUDICEL,
ROBERT G. THOMAS, ROBERTA V.
THOMAS, PEDRO URRUTIA III,
GUNILLA M. WHITE, JOHN. B. MCNEIL,
LINDA M. MCNEIL, HARVEY WILLIAMS
JR., TANYA WILLIAMS and also any
persons owning or claiming to own or having
or claiming to have any interest in any
property included in the 2026 Tax Foreclosure
List described herein,**

Defendants.

Case No.
COMPLAINT

(Application for judgment of foreclosure of tax liens)

CLAIMS NOT SUBJECT TO MANDATORY
ARBITRATION

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, 2026. 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.

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4 The amounts shown by the Tax Foreclosure List to be due and owing against the several
5 parcels of real property described therein include all taxes both prior to and subsequent to
6 2025-26 which were unpaid and delinquent on May 15, 2026, together with the accrued interest
7 thereon; that the several defendants and each and every other person owning or claiming to own,
8 or having or claiming to have any interest in any of said properties have neglected and refused to
9 pay such delinquent taxes and interest; that there is due, owing and unpaid to Plaintiff the sums
10 set out in the Tax Foreclosure List after the description of each of the several properties, and in
11 addition thereto, interest on each of said sums at the rate of sixteen percent (16%) per annum on
12 all delinquencies.
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15 The defendants above named include each and every person appearing on the latest tax
16 roll as the owner or owners of the several properties described in the Tax Foreclosure List and
17 the amount of taxes which remain delinquent and unpaid as of August 24, 2026.
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20 Where reference is made to a map, tax lot number and account/reference number in
21 describing any parcel of property in the Tax Foreclosure List, such reference is to the record as
22 of January 1, 2026, made and kept by the Office of Malheur County Assessor, which said record
23 is a public record under ORS 308.240.
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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, 2026 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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16 Dated this 24th day of August 2026.

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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2026 FORECLOSURE LIST

TAX YEAR	TAX AMT	INT TO 9/15/2026	TOTAL AMOUNT
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MAP/LOT 17S44 6000 CODE- 43

ACCT#-	13019	BAIR, JEFFREY R	
2022/23	1,767.87	1,005.68	2,773.55
2023/24	1,816.03	742.52	2,558.55
2024/25	1,880.56	468.01	2,348.57
2025/26	1,921.11	170.72	2,091.83
TOTAL	7,385.57	2,386.93	9,772.50

MAP/LOT 16S47 100 CODE- 51

ACCT#-	15106	BAIR, JEFFREY R	
		SAITO, PAUL Y life estate	
		SAITO, SUMI W life estate	
2022/23	7,218.56	4,106.40	11,324.96
2023/24	7,433.34	3,039.25	10,472.59
2024/25	7,654.56	1,904.97	9,559.53
2025/26	7,882.42	700.48	8,582.90
TOTAL	30,188.88	9,751.10	39,939.98

MAP/LOT 31S4125 700 CODE- 39

ACCT#-	11947	ROGER ALLEN BAKER and SANDRA KAY BAKER,	
		Trustees of The Baker Family Trust, under declaration of Trust	
		Dated June 19, 2014	
2022/23	11.74	6.68	18.42
2023/24	12.08	4.94	17.02
2024/25	12.44	3.09	15.53
2025/26	12.83	1.14	13.97
TOTAL	49.09	15.85	64.94

MAP/LOT 18S4710BD 4600 CODE- 1

ACCT#-	3224	COLE, EUGENE R	
		COLE, PAMELA A	
2022/23	463.83	255.50	719.33
2023/24	802.83	328.25	1,131.08
2024/25	824.36	205.15	1,029.51
2025/26	848.31	75.38	923.69
TOTAL	2,939.33	864.28	3,803.61

Exhibit 1

Malheur County Counsel, Stephanie Williams
251 B. Street West #5, Vale, Oregon 97918
(541) 473-5501 swilliams@malheurco.org

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4 MAP/LOT 18S4710BA 1500 CODE- 1
5 ACCT#- 2960 COOKE, JAHMEL
6 2022/23 2,628.31 1,495.16 4,123.47
7 2023/24 175.68 71.83 247.51
8 2024/25 180.51 44.92 225.43
9 2025/26 185.83 16.51 202.34
10 TOTAL 3,170.33 1,628.42 4,798.75

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12 MAP/LOT 18S4710BC 400 CODE- 1
13 ACCT#- 3131 FUENTES, SERGIO
14 FUENTES, JAVIER
15 2022/23 1,104.00 627.80 1,731.80
16 2023/24 1,141.75 466.82 1,608.57
17 2024/25 1,172.60 291.82 1,464.42
18 2025/26 1,206.85 107.24 1,314.09
19 TOTAL 4,625.20 1,493.68 6,118.88

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21 MAP/LOT 19S4732AC 8100 CODE- 2
22 ACCT#- 4073 GOMEZ, ERLINDA
23 2022/23 241.78 136.91 378.69
24 2023/24 267.69 109.45 377.14
25 2024/25 274.39 68.29 342.68
26 2025/26 281.11 24.97 306.08
27 TOTAL 1,064.97 339.62 1,404.59

28
29 MAP/LOT 16S47 15500 CODE- 12
30 ACCT#- 6304 GRIFFIN, ALVIN
31 CHARLES I. FARLEY AND CAROL L. FARLEY,
32 co-trustees of the Charles I. & Carol L. Farley Trust under
33 Trust Agreement dated July 1, 1992
34 HOFFMAN, A. C.
35 GALYEN, GARY
36 2022/23 62.61 35.61 98.22
37 2023/24 63.99 26.17 90.16
38 2024/25 64.87 16.14 81.01
39 2025/26 67.06 5.96 73.02
40 TOTAL 258.53 83.88 342.41

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4 MAP/LOT 18S43 1212 CODE- 43
5 ACCT#- 13208 HARVEY, DENICE J
6 2022/23 77.99 44.37 122.36
7 2023/24 80.10 32.76 112.86
8 2024/25 82.97 20.65 103.62
9 2025/26 84.75 7.54 92.29
10 TOTAL 325.81 105.32 431.13

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12 MAP/LOT 32S41 9200 CODE- 39
13 ACCT#- 12216 HASSAN, RAJA TAIMOOR
14 YOUSAF, RAJA ALI HAIDER
15 2022/23 23.43 13.34 36.77
16 2023/24 24.15 9.88 34.03
17 2024/25 24.86 6.19 31.05
18 2025/26 25.60 2.28 27.88
19 TOTAL 98.04 31.69 129.73

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21 MAP/LOT 31S41 13100 CODE- 39
22 ACCT#- 11925 INDELIBLE OUTDOORS LLC, an Oregon corporation
23 2022/23 11.74 6.68 18.42
24 2023/24 12.08 4.94 17.02
25 2024/25 12.44 3.09 15.53
26 2025/26 12.83 1.14 13.97
TOTAL 49.09 15.85 64.94

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28 MAP/LOT 17S44 2000 CODE- 43
29 ACCT#- 12924 MARTIN, KAREN
30 2022/23 36.85 20.96 57.81
31 2023/24 37.84 15.47 53.31
32 2024/25 39.17 9.75 48.92
33 2025/26 40.01 3.55 43.56
34 TOTAL 153.87 49.73 203.60

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36 MAP/LOT 19S4729CA 102 CODE- 2
37 ACCT#- 3385 PACKER, SHARON L
38 2022/23 46.62 24.86 71.48
39 2023/24 1,521.20 621.97 2,143.17
40 2024/25 1,561.27 388.55 1,949.82
41 2025/26 1,601.45 142.32 1,743.77
42 TOTAL 4,730.54 1,177.70 5,908.24

MAP/LOT 15S45 801 CODE- 48

ACCT#- 20600 RUDICEL, MARILYN K

2022/23 4.54 2.59 7.13

2023/24 4.67 1.91 6.58

2024/25 4.48 1.12 5.60

2025/26 4.31 .38 4.69

TOTAL 18.00 6.00 24.00

MAP/LOT 31S41 5001 CODE- 39

ACCT#- 11834 THOMAS, ROBERT G
THOMAS, ROBERTA V

2022/23 5.82 3.30 9.12

2023/24 6.01 2.46 8.47

2024/25 6.16 1.53 7.69

2025/26 6.33 .56 6.89

TOTAL 24.32 7.85 32.17

MAP/LOT 19S4729CC 800 CODE- 2

ACCT#- 3430 URRUTIA, PEDRO III

2022/23 692.79 388.80 1,081.59

2023/24 883.25 361.12 1,244.37

2024/25 906.42 225.58 1,132.00

2025/26 929.68 82.62 1,012.30

TOTAL 3,412.14 1,058.12 4,470.26

MAP/LOT 19S4729CC 900 CODE- 2

ACCT#- 3431 URRUTIA, PEDRO III

2022/23 98.28 55.69 153.97

2023/24 107.79 44.07 151.86

2024/25 110.76 27.57 138.33

2025/26 113.73 10.11 123.84

TOTAL 430.56 137.44 568.00

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4 MAP/LOT 18S4705DA 3400 CODE- 1
5 ACCT#- 1768 WHITE, GUNILLA M
6 2022/23 1,338.15 737.58 2,075.73
7 2023/24 2,280.14 932.27 3,212.41
8 2024/25 2,342.13 582.88 2,925.01
9 2025/26 2,411.03 214.26 2,625.29
10 TOTAL 8,371.45 2,466.99 10,838.44

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12 MAP/LOT 18S4520CC 2700 CODE- 3
13 ACCT#- 4662 MCNEIL, JOHN B
14 MCNEIL, LINDA M
15 WILLIAMS, HARVEY JR
16 WILLIAMS, TANYA
17 2022/23 966.15 549.61 1,515.76
18 2023/24 993.16 406.06 1,399.22
19 2024/25 1,025.58 255.23 1,280.81
20 2025/26 1,051.02 93.40 1,144.42
21 TOTAL 4,035.91 1,304.30 5,340.21
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