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

YAMHILL COUNTY, a political
subdivision of the State of Oregon

Plaintiff,

v.

ANDERSON, LISA E; BIRGE, DONALD D
& CARNEATA H; CANTERA JOSE V;
CARTER, JUSTIN; CASTRO, MACKENZIE;
et al.

Defendants.

Case No.: 25CV48752

**GENERAL JUDGMENT AND
DECREE OF TAX FORECLOSURE**
(Application for Judgment)

THE ABOVE ENTITLED CAUSE came before the Court for hearing on the 10th day of October 2025 on Plaintiff's request for General Judgment and Decree of Tax Foreclosure on its Complaint for Tax Foreclosure filed September 3, 2025. Plaintiff appeared by and through its County Counsel, Christian F. Boenisch. Defendants did not appear in person or by counsel. No appearance has been made by any other person owning or claiming to own, or having or claiming to have any interest whatsoever in any of the real properties described in the list attached as Exhibit "A" to this General Judgment and Decree of Tax Foreclosure.

THE COURT, being fully advised in the premises, make the following findings:



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1.

Yamhill County, Plaintiff, is a duly organized county of the State of Oregon, and a body politic and corporate under the constitution and laws of the State of Oregon.

2.

On August 21st, 2025, the Yamhill County Tax Collector prepared a list of all real property in Yamhill County subject to foreclosure for delinquent taxes. The list was prepared under the provision of ORS Chapter 312, and contains the names of the several persons appearing in 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 delinquent taxes for each year and the amount accrued interest to and including September 15, 2025, referred to herein as the "Tax Foreclosure List".

3.

A copy of the Tax Foreclosure List is marked Exhibit "A" as an attachment to the Complaint for Tax Foreclosure filed in this proceeding on September 3, 2025.

4.

Certain properties have been removed from this proceeding by order of the Court on the date this General Judgment and Decree of Tax Foreclosure was granted by the Court, upon motion of Plaintiff by virtue of payment of the sums required by law or for other good cause.

5.

The "2025 List of Foreclosed Properties" is attached as Exhibit "A" to this General Judgment and Decree of Tax Foreclosure and is incorporated by this reference. The 2025 List of Foreclosed Properties shows the names of all owners and the descriptions of all properties included in the original Tax Foreclosure List which have not been removed from this proceeding by order of the Court.

6.

Exhibit "A" to this General Judgment and Decree of Tax Foreclosure includes real properties appearing on the tax rolls in the office of the Yamhill County Tax Collector upon which taxes have been delinquent for more than three years from the earliest date of such delinquency, together with all

1 special assessments, fees or other charges charged against the property subject to foreclosure, which
2 are due and unpaid for any year or years for which said delinquent taxes are due.

3 7.

4 The liens of all such delinquent taxes, special assessments, fees or other charges against each
5 of such properties become subject to foreclosure under ORS Chapter 312.

6 8.

7 The Defendant’s named on Exhibit “A” to this General Judgment and Decree of Tax
8 Foreclosure and each and every other person owning or claiming to own, or having or claiming to
9 have, any interest in said properties, have neglected and refused to pay such delinquent taxes, special
10 assessments, fees, and other charges charged against such property, and interest thereon, as provided
11 by law.

12 9.

13 There is now due, owing, and unpaid to Plaintiff Yamhill County the respective sums set out
14 after the description of each of the several properties described on Exhibit “A” to this General
15 Judgment and Decree of Tax Foreclosure and, in addition thereto, interest on each of the several
16 amounts of taxes described at the rate of 16% per annum from the date any delinquencies to the date of
17 this General Judgment and Decree of Tax Foreclosure.

18 10.

19 On September 3, 2025, Yamhill County, by and through Derrick Wharff, its duly appointed
20 Yamhill County Tax Collector and Christian F. Boenisch, its duly appointed legal counsel filed a
21 Complaint for Tax Foreclosure and instituted this proceeding for the foreclosure of the several liens
22 for delinquent taxes specified therein.

23 11.

24 Notice of the institution of said foreclosure proceedings was given in the manner provided by
25 law and as more fully shown by the affidavit of publication on file herein, by publication of the Tax
26 Foreclosure List on the 29th of August 2025 in the News Register, a newspaper of general circulation
27 in Yamhill County competent in all respects to publish notice, pursuant to an order designating a
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1 newspaper duly made by the county governing body and entered of record; and notice of the
2 foreclosure proceeding was sent by certified and regular first class mail to the owner or owners, as
3 shown in the county deed records, of each property included on the Tax Foreclosure List at the address
4 or addresses as reflected in the county records; or notice has been given by personal service; and
5 notice also has been provided the state attorney general for properties encumbered by any lien held by
6 the Oregon Department of Revenue.

7 12.

8 Thirty (30) days have expired from the first date of the publication of said Tax Foreclosure
9 List, and, excepting the said Defendants against whom this suit has been dismissed or whose property
10 has been removed from the Tax Foreclosure List by order of the Court, no appearance has been made
11 by any Defendant or other person owning or claiming to own, or having or claiming to have, any
12 interest whatsoever in any of the said real properties; and now, therefore,

13 **IT IS ORDERED ADJUDGED AND DECREED** that the Plaintiff have judgment against
14 the properties described in the attached Exhibit "A" to this General Judgment and Decree of Tax
15 Foreclosure for the amount of taxes, special assessment, fees and other charges charged against said
16 properties and interest due upon and charged against each of the said properties together with interest
17 thereon at the rate of 16% per annum from the date any delinquencies to the date of this General
18 Judgment and Decree of Tax Foreclosure; and;

19 **IT IS FURTHER ORDERED, ADJUDGED AND DECREE** that said General Judgment
20 and Decree if Tax Foreclosure be a several judgment against and a first lien upon each of the
21 respective properties described in the attached Exhibit "A" to this General Judgment and Decree of
22 Tax Foreclosure for the several amounts of taxes and interest due thereon; that the Plaintiff's claim for
23 such taxes, special assessments, fees and other charges charged against such properties is paramount
24 and superior to any and all claims to such properties by Defendants, and each of them and each and
25 every person or entity owning or claiming to own or having or claiming to have, any interest, lien or
26 claim thereon; that such lien is paramount and superior to the estate of all other persons or entities
27 unknown claiming any right, title, lien or interest in any of the properties hereinbefore described; and
28



1 that each and all of them hereby are forever barred and foreclosed from asserting or setting up any
2 claim whatsoever to said properties adverse to the lien and claim of the Plaintiff, its successors or
3 assigns, excepting the right of redemption as provided by law; and

4 **IT IS FURTHER ORDERED, ADJUDGED AND DECREED** that the Clerk of the Court
5 hereby is directed to serve on the Yamhill County Tax Collector a certified copy of the General
6 Judgment and Decree of Tax Foreclosure with a list thereto attached of the properties ordered sold,
7 with the several amounts due thereon, and the Yamhill County Tax Collector hereby is commanded to
8 sell each tract and parcel of real property described in said list to Yamhill County, in satisfaction of the
9 amount of taxes and interest for which such properties severally are liable; that such certified copy of
10 this General Judgment and Decree of Tax Foreclosure so delivered to Yamhill County Tax Collector is
11 and shall be to all interests and purposes, a certificate of sale for each of the properties herein
12 described, and such Yamhill County Tax Collector shall take further steps in the matter as are
13 provided by law; and

14 **IT IS FURTHER ORDERED, ADJUDGED AND DECREED** that where any parcel of real
15 property covered by such General Judgment and Decree of Tax Foreclosure is under registration of
16 title certificate, such certificate shall be canceled, and that such further action shall be taken under the
17 applicable provisions of Oregon Law so as to properly vest title to such properties of record in the
18 Plaintiff, Yamhill County.

19 **IT IS FURTHER ORDERED, ADJUDGED AND DECREED** that this Court shall retain
20 jurisdiction to enforce the terms of this General Judgment and Decree of Tax Foreclosure and that,
21 following entry of this General Judgment and Decree of Tax Foreclosure, a Writ of Assistance may
22 issue, as determined by this Court on a case-by case basis, to obtain possession of the properties to
23 which this General Judgment and Decree of Tax Foreclosure applies, upon a Motion for Writ of
24 Assistance supported by an affidavit or declaration showing that possession is being unlawfully

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1 withheld from Plaintiff, and that such a motion may be presented on an *ex parte* basis.

2 DATED this 10th day of October 2025



Circuit Court Judge Jennifer K. Chapman

Circuit Court Judge

10/13/2025 9:58:28 AM

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7 **CERTIFICATE OF READINESS:** This proposed General Judgment and Decree of Tax Foreclosure
8 is ready for judicial signature because notice and service are required, and have been provided,
9 pursuant to statute, ORS 312.040.

Submitted by:

10 DocuSigned by:

11 

12 42D9EF9444634DC...
Christian F Boenisch, OSB No. 972170
13 Of Attorneys for Plaintiff Yamhill County
14 535 NE Fifth Street
15 McMinnville, OR 97128
(503) 434-7420
boenischc@yamhillcounty.gov

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EXHIBIT A

2025 List of Foreclosed Properties

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
Property Owners BIRGE DONALD D & BIRGE CARNEATA H 11132 WESTSIDE RD CARLTON OR 97111 Property Account: 456768	Property Description M00249627 Code: 11.1	2007-08	313.46	881.88	1,195.34
		2008-09	335.28	889.62	1,224.90
		2009-10	347.45	866.32	1,213.77
		2010-11	426.93	917.56	1,344.49
		2011-12	430.21	867.10	1,297.31
		2012-13	448.23	900.19	1,348.42
		2013-14	462.18	806.67	1,268.85
		2014-15	401.85	680.48	1,082.33
		2015-16	409.50	627.90	1,037.40
		2016-17	477.50	655.77	1,133.27
		2017-18	488.19	592.34	1,080.53
		2018-19	499.46	526.10	1,025.56
		2019-20	462.31	413.00	875.31
		2020-21	508.49	372.89	881.38
		2021-22	480.00	275.19	755.19
2022-23	493.78	201.89	695.67		
2023-24	505.41	125.80	631.21		
2024-25	515.91	45.86	561.77		
		Total:			18,652.70
Property Owners CANTERA JOSE V 1122 NE HEMBREE ST MCMINNVILLE OR 97128 Property Account: 136882	Property Description R4416CD 11200 Code: 40.0 Acres: 0.1148	2021-22	955.33	545.86	1,501.19
		2022-23	1,026.46	419.71	1,446.17
		2023-24	1,083.53	269.68	1,353.21
		2024-25	1,147.64	102.00	1,249.64
				Total:	
Property Owners CARTER JUSTIN 51 COFFEEN AVE STE 101-257 SHERIDAN WY 82801 Property Account: 212353	Property Description R5610 01300 Code: 48.2 Acres: 1.1000	2021-22	25.42	15.59	41.01
		2022-23	24.25	10.67	34.92
		2023-24	24.24	6.79	31.03
		2024-25	29.73	3.57	33.30
				Total:	
Property Owners CASTRO MACKENZIE 721 WATER ST DAYTON OR 97114 Property Account: 113344	Property Description R4316CB 01901 Code: 8.0 Acres: 0.2500	2021-22	88.03	50.47	138.50
		2022-23	89.80	36.71	126.51
		2023-24	91.33	22.73	114.06
		2024-25	93.48	8.31	101.79
				Total:	
Property Owners CASTRO MACKENZIE 721 WATER ST DAYTON OR 97114 Property Account: 113433	Property Description R4316CB 02100 Code: 8.0 Acres: 0.2200	2021-22	2,257.04	1,294.04	3,551.08
		2022-23	2,302.05	941.28	3,243.33
		2023-24	2,341.06	582.66	2,923.72
		2024-25	2,396.13	213.00	2,609.13
				Total:	
Property Owners CASTRO MACKENZIE 721 WATER ST DAYTON OR 97114 Property Account: 113442	Property Description R4316CB 02200 Code: 8.0 Acres: 1.1700	2021-22	386.70	221.71	608.41
		2022-23	394.42	161.27	555.69
		2023-24	401.11	99.83	500.94
		2024-25	410.55	36.49	447.04
				Total:	
Property Owners CUNNINGHAM WENDELL T 725 NW EVANS ST SHERIDAN OR 97378 Property Account: 484183	Property Description R5626CC 00201 Code: 48.0 Acres: 0.5500	2021-22	1,304.85	742.98	2,047.83
		2022-23	1,266.27	517.76	1,784.03
		2023-24	1,302.45	324.16	1,626.61
		2024-25	1,341.14	119.20	1,460.34
				Total:	
Property Owners GLOVER BERENICE C REVOC LIVING TRUST GLOVER BERENICE C TRUSTEE 26736 NW WILLIAMS CANYON RD GASTON OR 97119 Property Account: 463439	Property Description R2409 01303 Code: 16.3 Acres: 20.0000	2021-22	1,294.74	721.95	2,016.69
		2022-23	1,853.84	758.02	2,611.86
		2023-24	1,904.97	474.14	2,379.11
		2024-25	2,017.64	179.35	2,196.99
				Total:	

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
STIGUM EDNA JANE & STIGUM JANET & TOM S HOOD LAUREL (BUYER) PO BOX 493 CANNON BEACH OR 97110 Property Account: 68562	R3304 00300 Code: 29.2 Acres: 4.7400	2021-22	1,230.43	668.41	1,898.84
		2022-23	2,835.98	1,159.60	3,995.58
		2023-24	2,893.93	720.27	3,614.20
		2024-25	2,980.36	264.92	3,245.28
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
STIGUM EDNA JANE & STIGUM JANET & TOM S HOOD LAUREL (BUYER) PO BOX 493 CANNON BEACH OR 97110 Property Account: 68606	R3304 00401 Code: 29.2 Acres: 21.6000	2021-22	2,048.94	1,174.73	3,223.67
		2022-23	2,091.94	855.37	2,947.31
		2023-24	2,134.63	531.29	2,665.92
		2024-25	2,198.36	195.40	2,393.76
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
LEFKOWITZ VICTOR 2462 SW PEGGY ST MCMINNVILLE OR 97128 Property Account: 525082	R4410CB 02300 Code: 40.0 Acres: 0.1676	2021-22	3,149.10	1,805.49	4,954.59
		2022-23	3,213.50	1,313.96	4,527.46
		2023-24	3,404.76	847.41	4,252.17
		2024-25	3,606.20	320.55	3,926.75
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
LOCKWOOD PROPERTIES LLC 1690 H ST ARCATA CA 95521-5655 Property Account: 712562	R3207AD 03702 Code: 29.0 Acres: 0.2315	2021-22	1,687.44	967.47	2,654.91
		2022-23	1,734.39	709.18	2,443.57
		2023-24	1,782.22	443.57	2,225.79
		2024-25	1,845.53	164.05	2,009.58
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
LOCKWOOD PROPERTIES LLC RAYMOND PIEREN 944 NW HILLS AVE ROSEBURG OR 97471 Property Account: 712564	R3207AD 03703 Code: 29.0 Acres: 0.5411	2021-22	2,200.71	1,261.74	3,462.45
		2022-23	2,261.93	924.89	3,186.82
		2023-24	1,692.09	421.15	2,113.24
		2024-25	2,336.77	207.71	2,544.48
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
LYONS NANCY L 591 NE MAIN ST WILLAMINA OR 97396 Property Account: 439644	R6701DA 06001 Code: 30.0 Acres: 0.0434	2021-22	54.60	31.30	85.90
		2022-23	61.72	25.24	86.96
		2023-24	63.59	15.82	79.41
		2024-25	68.02	6.05	74.07
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
NAMBO PEDRO D & FRANCISCO S 513 4TH ST DAYTON OR 97114 Property Account: 116190	R4317DA 07300 Code: 8.0 Acres: 0.1832	2021-22	943.54	522.09	1,465.63
		2022-23	1,443.52	590.24	2,033.76
		2023-24	1,467.98	365.36	1,833.34
		2024-25	1,502.52	133.56	1,636.08
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
PRIESTER LEVI BARKER RICKY J PO BOX 645 WILLAMINA OR 97396 Property Account: 240812	R6701DD 03200 Code: 30.0 Acres: 0.3053	2021-22	3,067.71	1,758.82	4,826.53
		2022-23	3,152.13	1,288.88	4,441.01
		2023-24	3,247.04	808.15	4,055.19
		2024-25	3,456.16	307.22	3,763.38
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
PRIESTER LEVI BARKER RICKY J PO BOX 645 WILLAMINA OR 97396 Property Account: 240714	R6701DD 03300 Code: 30.0 Acres: 0.1102	2021-22	211.59	121.32	332.91
		2022-23	217.33	88.86	306.19
		2023-24	223.88	55.72	279.60
		2024-25	239.51	21.29	260.80
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
SWIDERSKI ANGELA C SWIDERSKI KENNETH P 55750 SW HEBO RD GRAND RONDE OR 97347 Property Account: 402022	M00228427 Code: 30.3 Acres:	2021-22	66.57	37.69	104.26
		2022-23	80.45	32.90	113.35
		2023-24	82.88	20.62	103.50
		2024-25	84.84	7.54	92.38
		Total:			

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
VACHTER ROBIN L	R3219CA 00901	2021-22	641.91	342.35	984.26
24285 NE ZARD LN	Code: 29.2	2022-23	2,288.71	935.83	3,224.54
NEWBERG OR 97132	Acres: 2.3600	2023-24	2,335.47	581.28	2,916.75
Property Account: 54247		2024-25	2,405.22	213.80	2,619.02
				Total:	9,744.57

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
VINO OREGON INC	R3219AA 10900	2021-22	778.81	415.37	1,194.18
500 E 1ST ST	Code: 29.52	2022-23	11,633.43	4,756.79	16,390.22
NEWBERG OR 97132	Acres: 0.1306	2023-24	11,954.25	2,975.28	14,929.53
Property Account: 46952		2024-25	12,378.85	1,100.34	13,479.19
				Total:	45,993.12

Property Owners	Property Description	Tax Year	Tax Amount	Interest	Total
ZIPSER RENEE E	R5331 00702	2021-22	1,898.73	1,052.44	2,951.17
13250 OAK RD NW	Code: 4.4	2022-23	3,291.98	1,346.05	4,638.03
SALEM OR 97304	Acres: 23.6900	2023-24	3,349.09	833.55	4,182.64
Property Account: 403986		2024-25	3,464.59	307.96	3,772.55
				Total:	15,544.39