



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: 9/30/2026

Department: Finance

Title:

Tax accounts 335315 & 332037 QC Deeds

Management Update/Work Session Date: 8/18/2026

Audio/Visual aids ☐

Time Required: 5 min

Contact: John Carlson

Phone: 503-373-4364

Requested Action:

The Finance Department requests that the Board of Commissioners accept and sign these two quitclaim deeds conveying tax accounts 335315 & 332037 back to the prior owner of record.

Issue, Description
& Background:

Tax accounts 335315 & 332037 foreclosed and transferred to Marion County Finance on April 1, 2026, due to nonpayment of property taxes.

The prior owner of record, Dennis Matveev, has submitted a written request to repurchase the property from Marion County for the total amount of taxes, interest, fees, and associated foreclosure and buyback costs.

The quitclaim deeds conveying these tax accounts back to the prior owner of record are now before the Board of Commissioners for consideration.

Financial Impacts:

The sale of this tax account would return the property to the tax roll and mitigate liability associated with retaining these tax accounts.

Impacts to Department
& External Agencies:

NA

List of attachments:

Property overview slide, buy back payment and QC deeds.

Presenter:

John Carlson

Department Head
Signature:

Jeff D White



Tax Account #: 335315

Tax Lot #: 072W29CD00303

Real Market Value: \$122,040

Acres: .15

Location:

No situs - located behind

4950 State St
Salem, OR 97301

Other Information:



Tax Account #: 332037

Tax Lot #: 072W29CD00301

Real Market Value: \$122,040

Acres: .15

Location:

No situs - located behind

4950 State St
Salem, OR 97301

Other Information:

Buy Back Request

RE: Tax ID's 335315 & 332037
7/27/2026

Dear Marion County Board of Commissioners,

My name is Dennis Matveev and I am the only managing member of Emerald Enterprise LLC, the former owner of the lots with Tax ID's 335315 & 332037. Unfortunately I got behind on my taxes because my business went through a hard time. I am now up and running much better and have a plan to keep the taxes current going forward.

I just got back from a commercial fishing trip in Alaska and have the money to pay the back taxes now.

Please allow me to repurchase my lots.

Sincerely,

Dennis J. Matveev

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES A TRUE WATERMARK - HOLD TO LIGHT TO VIEW

OnPoint
COMMUNITY CREDIT UNION

P.O. Box 3750
Portland, OR 97208
800.527.3632
onpointcu.com

DATE

08/20/2026

CASHIER'S CHECK

AMOUNT
\$22,982.42

PAY Twenty-Two Thousand Nine Hundred Eighty-Two and 42/100*****

TO THE Marion County Finance Department
ORDER
OF

MEMO Purchase of Accounts 335315+332037



AUTHORIZED SIGNATURE

Grantor’s Name:
Marion County
After recording return and send all tax statements to:
Emerald Enterprise, LLC
PO Box 947
Mount Angel, OR 97362

QUITCLAIM DEED

KNOW ALL PERSONS BY THESE PRESENTS, that **MARION COUNTY, a Political Subdivision of the State of Oregon**, hereinafter called grantor, for the consideration hereinafter stated, does hereby remise, release and quitclaim unto, **Emerald Enterprise, LLC**, hereinafter called grantee and unto grantee’s heirs, successors and assigns all of the grantor’s right, title, and interest in that certain real property with the tenements, hereditaments and appurtenances there unto belonging or in any way appertaining, situated in the **County of Marion**, State of Oregon, as described:

Legal Description

Tax account 335315, as described in Reel 4025 Page 445 of the Marion County Real Property Deed Records.

To Have and to Hold the same unto the grantee and grantee’s heirs, successors and assigns forever.
The true and actual consideration paid for this transfer, stated in terms of dollars, is **\$11,909.56**.
In construing this deed, where the context so requires, the singular includes the plural and all grammatical changes shall be made so that this deed shall apply equally to corporations and to individuals.
In Witness Whereof, the grantor has executed this instrument this 30th day of September, **2026**; if a corporate grantor, it has caused its name to be signed and its seal, if any, affixed by an officer or other person duly authorized thereto by order of its board of directors.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON’S RIGHTS, IF ANY, UNDER THE ORS 195.300, 195.301 AND 195.305 to 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007.

THE PROPERTY DESCRIBED IN THIS INSTRUMENT MAY CONTAIN ENVIRONMENTAL HAZARDS, CONTAMINATION, AND/OR WETLANDS. SELLER ASSUMES NO RESPONSIBILITY AND IS IN NO WAY LIABLE FOR ANY CLEANUP, ABATEMENT, MITIGATION, REMEDIATION OR OTHER ACTIONS IN CONNECTION WITH THESE POSSIBLE CONDITIONS.

MARION COUNTY BOARD OF COMMISSIONERS

CHAIR

COMMISSIONER

COMMISSIONER

STATE OF OREGON)
) ss
County of Marion)

This instrument was acknowledged before me on _____, 2026

By _____

as Marion County Commissioners.

Notary Public for Oregon

Grantor’s Name:
Marion County
After recording return and send all tax statements to:
Emerald Enterprise, LLC
PO Box 947
Mount Angel, OR 97362

QUITCLAIM DEED

KNOW ALL PERSONS BY THESE PRESENTS, that **MARION COUNTY, a Political Subdivision of the State of Oregon**, hereinafter called grantor, for the consideration hereinafter stated, does hereby remise, release and quitclaim unto, **Emerald Enterprise, LLC**, hereinafter called grantee and unto grantee’s heirs, successors and assigns all of the grantor’s right, title, and interest in that certain real property with the tenements, hereditaments and appurtenances there unto belonging or in any way appertaining, situated in the **County of Marion**, State of Oregon, as described:

Legal Description

Tax account 332037, as described in Reel 4025 Page 446 of the Marion County Real Property Deed Records.

To Have and to Hold the same unto the grantee and grantee’s heirs, successors and assigns forever.
The true and actual consideration paid for this transfer, stated in terms of dollars, is **\$11,072.86**.
In construing this deed, where the context so requires, the singular includes the plural and all grammatical changes shall be made so that this deed shall apply equally to corporations and to individuals.
In Witness Whereof, the grantor has executed this instrument this 30th day of September, **2026**; if a corporate grantor, it has caused its name to be signed and its seal, if any, affixed by an officer or other person duly authorized thereto by order of its board of directors.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON’S RIGHTS, IF ANY, UNDER THE ORS 195.300, 195.301 AND 195.305 to 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007.

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MARION COUNTY BOARD OF COMMISSIONERS

CHAIR

COMMISSIONER

COMMISSIONER

STATE OF OREGON)
) ss
County of Marion)

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By _____

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Notary Public for Oregon