

2026 LINCOLN COUNTY TAX FORECLOSURE LIST

2026 FORECLOSURE LIST ISSUED BY LINCOLN COUNTY

The tax collector of Lincoln County, Oregon has prepared the following list of all properties now subject to foreclosure. This foreclosure list contains the names of those appearing in the latest tax rolls, the year or years for which taxes, special assessments, fees or other charges that are delinquent on each property, together with the principal of the delinquent amount of each year and the amount of accrued and accruing interest thereon through September 15, 2026.

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
1. BARTH GLENN D, EST R900074 06-10-33-AB-04401-00 TWNSHP 06, RNG 10, ACRES 0.04, MF66-0443	*2022	\$13.56	\$7.71	\$21.27
	2023	\$2.39	\$0.97	\$3.36
	2024	\$2.40	\$0.59	\$2.99
	2025	\$2.37	\$0.20	\$2.57
	TOTALS	\$20.72	\$9.47	\$30.19

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
2. BAKER ROSA L M534330 06-10-33-AD-09400-00 MFD STRUCT SERIAL ALB040588OR, HUD # NTA2073634, HOME ID: 400944, REAL MS	2023	\$1,448.89	\$592.44	\$2,041.33
	2024	\$1,495.85	\$372.30	\$1,868.15
	2025	\$1,527.38	\$135.77	\$1,663.15
	TOTALS	\$4,472.12	\$1,100.51	\$5,572.63

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
3. BAKER ROSA L R303140 06-10-33-AD-09400-00 PANTHER CREEK - 3RD ADDN, BLOCK 16, LOT 4, SENIOR CITIZEN DEFERRAL CANCELED, NOT YET PAID, MF299-1506	*2022	\$479.80	\$272.95	\$752.75
	2023	\$494.24	\$202.09	\$696.33
	2024	\$510.27	\$127.01	\$637.28
	2025	\$520.97	\$46.31	\$567.28
	TOTALS	\$2,005.28	\$648.36	\$2,653.64

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
4. CIU ROBERT COREY & BOYDEN MIGNON R442425 06-10-33-AD-10500-00 PANTHER CREEK, BLOCK 3, LOT 50, UNTITLED MANUFACTURED STRUCTURE, DOC201900300	*2022	\$1,950.25	\$1,100.24	\$3,050.49
	2023	\$2,314.51	\$946.38	\$3,260.89
	2024	\$2,389.44	\$594.70	\$2,984.14
	2025	\$2,439.85	\$216.87	\$2,656.72
	TOTALS	\$9,094.05	\$2,858.19	\$11,952.24

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
5. RUNDSTROM AMANDA M R402326 06-10-34-BD-06600-00 PANTHER CREEK - 4TH ADDN, BLOCK 19, LOT 17, POTENTIAL ADDITIONAL TAX LIABILITY DUE TO SB 1545, DOC201605348	*2022	\$847.40	\$451.94	\$1,299.34
	2023	\$1,444.57	\$590.67	\$2,035.24
	2024	\$1,491.38	\$371.19	\$1,862.57
	2025	\$1,522.79	\$135.36	\$1,658.15
	TOTALS	\$5,306.14	\$1,549.16	\$6,855.30

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
6. BAUTISTA SERGIO D JR R95838 07-10-10-AB-00200-00 BEAR CREEK HIDEOUT, BLOCK C, LOT 1 & 2, UNTITLED MANUFACTURED STRUCTURE, DOC202009012	*2022	\$2,173.55	\$1,236.44	\$3,409.99
	2023	\$2,238.66	\$915.37	\$3,154.03
	2024	\$2,309.94	\$574.91	\$2,884.85
	2025	\$2,365.77	\$210.29	\$2,576.06
	TOTALS	\$9,087.92	\$2,937.01	\$12,024.93

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
7. LADD LAURA A & LADD ROBERT W & LADD ANTHONY V R422059 07-11-03-DA-02303-00 TWNSHP 07, RNG 11, ACRES 0.10, DOC202116092	*2022	\$2,566.14	\$1,459.84	\$4,025.98
	2023	\$2,639.74	\$1,079.36	\$3,719.10
	2024	\$2,714.47	\$675.60	\$3,390.07
	2025	\$2,756.93	\$245.06	\$3,001.99
	TOTALS	\$10,677.28	\$3,459.86	\$14,137.14

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
8. CV THE JACKSON LLC, ETAL R70306 07-11-15-AC-03001-00 DELAKE - 1ST ADDN, BLOCK 3, LOT 1 & 2,PTNS OF, DOC202204251	*2022	\$29,023.68	\$16,511.26	\$45,534.94
	2023	\$29,856.00	\$12,207.78	\$42,063.78
	2024	\$30,703.00	\$7,641.64	\$38,344.64
	2025	\$31,184.16	\$2,771.93	\$33,956.09
	TOTALS	\$120,766.84	\$39,132.61	\$159,899.45

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
9. CV THE JACKSON LLC, ETAL R72807 07-11-15-AC-03100-00 DELAKE - 1ST ADDN, BLOCK 2, LOT 2 & 3, DOC202204251	*2022	\$48,971.47	\$27,859.33	\$76,830.80
	2023	\$50,599.91	\$20,689.74	\$71,289.65
	2024	\$52,035.35	\$12,951.02	\$64,986.37
	2025	\$52,850.95	\$4,697.86	\$57,548.81
	TOTALS	\$204,457.68	\$66,197.95	\$270,655.63

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
10. OLIVEIRA SYLVESTER JR & OLVEIRA YOLANDA R373791 07-11-23-BB-00700-00 DELAKE HEIGHTS, BLOCK M3, LOT 7, MF341- 0256	*2022	\$511.75	\$291.13	\$802.88
	2023	\$526.41	\$215.25	\$741.66
	2024	\$541.19	\$134.69	\$675.88
	2025	\$549.66	\$48.86	\$598.52
	TOTALS	\$2,129.01	\$689.93	\$2,818.94

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
11. DUGGER KEVIN P R390082 08-11-16-DA-01400-00 MAR-RAY, LOT 6, MS X# 161404, Home ID 225853, DOC201212496	*2022	\$608.94	\$345.41	\$954.35
	2023	\$2,545.69	\$1,040.91	\$3,586.60
	2024	\$724.37	\$180.29	\$904.66
	2025	\$754.62	\$67.08	\$821.70
	TOTALS	\$4,633.62	\$1,633.69	\$6,267.31

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
12. LINCOLN BEACH PARK CO R510327 08-11-28-BC-13500-00 TWNSHP 08, RNG 11, ACRES 0.21, DV57-0027	*2022	\$12.97	\$7.38	\$20.35
	2023	\$12.98	\$5.31	\$18.29
	2024	\$13.76	\$3.43	\$17.19
	2025	\$13.91	\$1.24	\$15.15
	TOTALS	\$53.62	\$17.36	\$70.98

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
13. DYPOLD DEBRA K R321573 10-11-29-BA-02401-00 TWNSHP 10, RNG 11, ACRES 0.30, MF460-0446	*2022	\$4,304.49	\$2,448.78	\$6,753.27
	2023	\$4,441.16	\$1,815.94	\$6,257.10
	2024	\$4,548.25	\$1,132.01	\$5,680.26
	2025	\$4,645.19	\$412.91	\$5,058.10
	TOTALS	\$17,939.09	\$5,809.64	\$23,748.73

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
14. HUNT FRANK C & HUNT NINA R299062 11-10-00-00-01001-00 TWNSHP 11, RNG 10, ACRES 9.00, POTENTIAL AD- DITIONAL TAX LIABILITY DUE TO DISQUALIFIED EXCLUSIVE FARM USE \$2076.30, DV212-0226	*2022	\$756.36	\$429.62	\$1,185.98
	2023	\$802.43	\$328.11	\$1,130.54
	2024	\$828.71	\$206.26	\$1,034.97
	2025	\$842.18	\$74.86	\$917.04
	TOTALS	\$3,229.68	\$1,038.85	\$4,268.53

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
15. MCROBERTS DANETTE R377881 11-10-17-BB-09700-00 TOLEDO - 4TH ADDITION, BLOCK 17, LOT 5, DOC202204931	*2022	\$752.10	\$427.86	\$1,179.96
	2023	\$775.46	\$317.08	\$1,092.54
	2024	\$781.90	\$194.61	\$976.51
	2025	\$820.81	\$72.96	\$893.77
	TOTALS	\$3,130.27	\$1,012.51	\$4,142.78

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16. RHOADES ROBBIN R388005 11-11-05-CA-05500-00 IRVINTON, BLOCK 3, LOT 5 & 6,W2 OF, DOC202007833	*2022	\$158.70	\$90.28	\$248.98
	2023	\$163.69	\$66.93	\$230.62
	2024	\$167.63	\$41.73	\$209.36
	2025	\$171.03	\$15.20	\$186.23
	TOTALS	\$661.05	\$214.14	\$875.19

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17. RHOADES ROBBIN R390392 11-11-05-CA-05600-00 IRVINTON, BLOCK 3, LOT 5 & 6,E2 OF, DOC202007833	*2022	\$154.19	\$87.72	\$241.91
	2023	\$158.99	\$65.01	\$224.00
	2024	\$162.77	\$40.51	\$203.28
	2025	\$166.24	\$14.78	\$181.02
	TOTALS	\$642.19	\$208.02	\$850.21

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18. RHOADES ROBBIN R392720 11-11-05-CA-05700-00 IRVINTON, BLOCK 3, LOT 7, DOC202007833	*2022	\$154.19	\$87.72	\$241.91
	2023	\$158.99	\$65.01	\$224.00
	2024	\$162.77	\$40.51	\$203.28
	2025	\$166.24	\$14.78	\$181.02
	TOTALS	\$642.19	\$208.02	\$850.21

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
19. DYPOLD DEBRA K R196548 11-11-08-AB-08300-00 FREDRICKSBURG, BLOCK 16, LOT 3, DOC201009491	*2022	\$2,348.24	\$1,335.89	\$3,684.13
	2023	\$2,422.72	\$990.63	\$3,413.35
	2024	\$2,481.10	\$617.51	\$3,098.61
	2025	\$2,533.90	\$225.24	\$2,759.14
	TOTALS	\$9,785.96	\$3,169.27	\$12,955.23

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
20. THOMPSON ROBERT K & THOMPSON PATRICIA M R314236 12-11-06-DB-00501-00 FOR FAR, BLOCK 13, LOT 2,N90'OF, UNTITLED MANUFACTURED STRUCTURE, MF387-1571	*2022	\$525.47	\$280.24	\$805.71
	2023	\$2,262.68	\$925.19	\$3,187.87
	2024	\$2,307.16	\$574.23	\$2,881.39
	2025	\$2,366.73	\$210.38	\$2,577.11
	TOTALS	\$7,462.04	\$1,990.04	\$9,452.08

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
21. LOWTHER RAYMOND FLOYD M40728 12-11-22-00-00207-00 MFD STRUCT SERIAL # VW3672, X # 156964, Home ID 222372 ON REAL ACCT 12-11-22-00- 00207-00, REAL MS	*2022	\$563.68	\$317.86	\$881.54
	2023	\$672.97	\$275.18	\$948.15
	2024	\$693.52	\$172.61	\$866.13
	2025	\$709.61	\$63.07	\$772.68
	TOTALS	\$2,639.78	\$828.72	\$3,468.50

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22. LOWTHER SHONNA & LOWTHER DANIEL R131123 12-11-22-00-00207-00 TWNSHP 12, RNG 11, ACRES 7.41, MS X# 156964, Home ID 222372, DOC201908981	2025	\$1,051.10	\$93.43	\$1,144.53
	TOTALS	\$1,051.10	\$93.43	\$1,144.53

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23. CLEMENTS JODIE A & CLEMENTS BENJAMIN A R471567 13-12-36-CD-03101-00 TWNSHP 13, RNG 12, ACRES 0.31, DOC202205131	*2022	\$1,503.06	\$823.41	\$2,326.47
	2023	\$3,191.67	\$1,305.04	\$4,496.71
	2024	\$3,300.21	\$821.38	\$4,121.59
	2025	\$3,351.30	\$297.89	\$3,649.19
	TOTALS	\$11,346.24	\$3,247.72	\$14,593.96

Name/QuickRef/Map Tax Lot/Legal Description	TAX YEARS	TAXES	INTEREST	TOTAL
24. MCGHEE LEONARD K (EST) R296610 14-12-02-AA-04201-00 TWNSHP 14, RNG 12, ACRES 0.25, UNTITLED MANUFACTURED STRUCTURE, SENIOR CITIZEN DEFERRAL-CANCELED, NOT YET PAID, DOC200310777	*2018	\$1,573.65	\$923.21	\$2,496.86
	*2019	\$1,596.76	\$681.28	\$2,278.04
	*2020	\$1,660.53	\$442.80	\$2,103.33
	*2021	\$1,690.05	\$180.27	\$1,870.32
	*2022	\$1,721.90	\$979.57	\$2,701.47
	2025	\$1,492.54	\$132.66	\$1,625.20
	TOTALS	\$9,735.43	\$3,339.79	\$13,075.22

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25. SIMON GEORGE J R195334 14-12-11-AC-01300-00 TWNSHP 14, RNG 12, ACRES 3.74, UNTITLED MANUFACTURED STRUCTURE, MF210-0496	*2022	\$2,454.29	\$1,391.13	\$3,845.42
	2023	\$2,905.70	\$1,188.11	\$4,093.81
	2024	\$3,004.44	\$747.77	\$3,752.21
	2025	\$3,051.03	\$271.20	\$3,322.23
	TOTALS	\$11,415.46	\$3,598.21	\$15,013.67

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26. SIMON GEORGE J R197721 14-12-11-AC-01301-00 TWNSHP 14, RNG 12, ACRES 0.26, DOC201709482	*2022	\$105.22	\$59.64	\$164.86
	2023	\$124.56	\$50.93	\$175.49
	2024	\$128.71	\$32.03	\$160.74
	2025	\$130.62	\$11.60	\$142.22
	TOTALS	\$489.11	\$154.20	\$643.31

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27. DEBUSK JEFF R468938 14-12-11-CA-03900-00 SAN MARINE, BLOCK 22, LOT 1-3 20 & 22, MS X# 904044, Home ID 363126, MF420-1700 LESS DOC201203883	*2022	\$1,423.22	\$809.66	\$2,232.88
	2023	\$1,579.90	\$646.00	\$2,225.90
	2024	\$1,633.58	\$406.58	\$2,040.16
	2025	\$1,658.88	\$147.46	\$1,806.34
	TOTALS	\$6,295.58	\$2,009.70	\$8,305.28