

MEMORANDUM

TO: Clackamas County Board of County Commissioners (BCC)

FROM: Bronson Rueda, County Assessor

RE: HB 2247 Applications

DATE: December 13, 2022

REQUEST: Approve or deny two applications for 2020-21 property tax interest relief through HB 2247.

BACKGROUND: During the 2021 legislative session, HB 2247 passed, which authorizes a county governing body to adopt an ordinance or resolution to waive interest charges on unpaid or late property tax payments, but only for, (1) the property tax year beginning July 1, 2020; (2) interest imposed with respect to ad valorem property taxes for a taxpayer's business, provided there were no uncontested delinquent property taxes outstanding as of February 15, 2020; and (3) delinquencies that are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season.

On November 2, 2021, the BCC authorized that a Resolution and Application be drafted per the guidelines of 2021 HB 2247. The Resolution was signed September 8, 2022, which triggered a 90 day window for taxpayers to submit an application for property tax interest relief. The deadline for applications was December 7, 2022 and no more applications can be accepted.

The A&T Department received two applications (attached) during the 90 day window and are summarized as follows:

1. Christopher Boston (Bridgefront Management LLC). Satisfies application criteria #'s 1 and 2. For criteria #3, the application declared the business revenue attributable to the use of the property for any quarter of calendar year 2020 is at least 25 percent less than the business revenue attributable to the use of the real property for the same quarter of calendar year 2019. No other documentation was provided. The A&T office requested three times for supporting documentation but none was provided. If approved, the taxpayer's interest relief will be \$1,696.63.
2. Bryce Purtzer (Stutzman, LLC). Satisfies all three application criteria and provided supporting documentation. If approved, the taxpayer's interest relief will be \$1,789.63.



BRONSON RUEDA
COUNTY ASSESSOR

If one or both of the applications are approved, the A&T Department will refund/relieve the property tax interest. If one or both of the applications are denied, the applicant can appeal the BCC decision to the Assessor. The Assessor's decision is final and cannot be appealed.

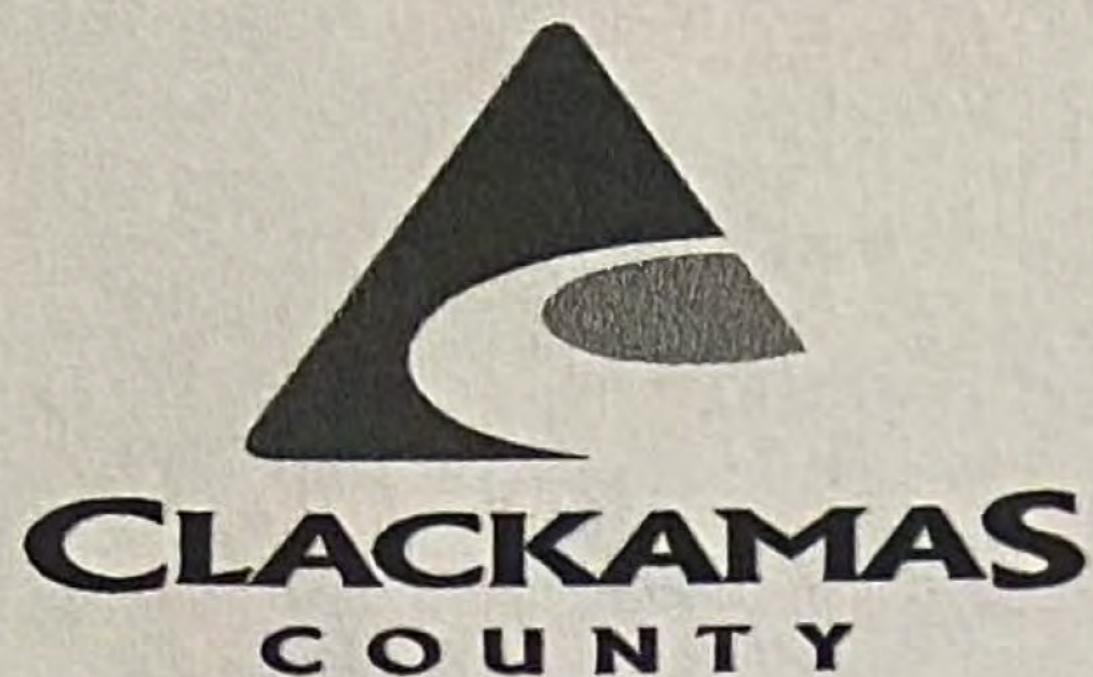
Because the Assessor will be the County official reviewing any appeals to the BCC decisions, the Assessor and Assessment and Taxation staff will not make any recommendations to the Board.

Respectfully Submitted,

Bronson W. Rueda, Assessor

Attachments:

1. Application: Christopher Boston (Bridgefront Management LLC)
2. Application: Bryce Purtzer (Stutzman, LLC)



Application to Waive Interest Charges on Unpaid or Late Property Taxes for Property Tax Year 2020-21

Bridgefront Management LLC

Business Name

[Redacted]

Phone

[Redacted]

[Redacted]

Mailing Address

City, State, Zip

[Redacted]

[Redacted]

Applicant Name

Email

The above-named applicant requests that the real property located at:

22820-22840 Willamette Dr

West Linn OR 97068

Property Address

City, State, Zip

be granted relief in the form of a waiver of the interest imposed under ORS 311.505(2) with respect to ad valorem property taxes not yet paid. The applicant attests the following to be true:

1. The real property described above is primarily used for business purposes;
2. There were no uncontested delinquent property taxes on the property outstanding as of February 15, 2020; and
3. Current property tax delinquencies are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season because (select at least one):

The business conducted on the real property was at any time subject to shutdown orders related to the declaration of a state of emergency issued by the Governor on March 8, 2020, and any extension of the declaration.

At least 25 percent of the lease income owed to the applicant under contract for the real property is in arrears.

The business revenue attributable to the use of the property for any quarter of calendar year 2020 is at least 25 percent less than the business revenue attributable to the use of the real property for the same quarter of calendar year 2019.

The real market value of the real property has been reduced due to wildfire.

I declare, under the penalties for false swearing as contained in ORS 305.990(4), that I have examined this application, and to the best of my knowledge, all information and assertions contained herein are true, correct, and complete.

Christopher Boston

Name

Owner/Manager

Title

9/16/2022

Signature

Date



Application to Waive Interest Charges on Unpaid or Late Property Taxes for Property Tax Year 2020-21



Stutzman, LLC

Business Name

[Redacted]

Phone

Mailing Address

[Redacted]

City, State, Zip

Applicant Name

[Redacted]

Email

The above-named applicant requests that the real property located at:

410 Industrial Way

Molalla, OR 97038

Property Address

City, State, Zip

be granted relief in the form of a waiver of the interest imposed under ORS 311.505(2) with respect to ad valorem property taxes not yet paid. The applicant attests the following to be true:

1. The real property described above is primarily used for business purposes;
2. There were no uncontested delinquent property taxes on the property outstanding as of February 15, 2020; and
3. Current property tax delinquencies are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season because (select at least one):

- The business conducted on the real property was at any time subject to shutdown orders related to the declaration of a state of emergency issued by the Governor on March 8, 2020, and any extension of the declaration.
- At least 25 percent of the lease income owed to the applicant under contract for the real property is in arrears.
- The business revenue attributable to the use of the property for any quarter of calendar year 2020 is at least 25 percent less than the business revenue attributable to the use of the real property for the same quarter of calendar year 2019.
- The real market value of the real property has been reduced due to wildfire.

I declare, under the penalties for false swearing as contained in ORS 305.990(4), that I have examined this application, and to the best of my knowledge, all information and assertions contained herein are true, correct, and complete.

Bryce Purtzer

Name

Secretary/Treasurer

Title

Signature

10/28/2022

Date



September 8, 2022

Board of County Commissioners
Clackamas County

Approval of a Resolution Authorizing an application process from 2021 HB 2247 to waive interest charges on unpaid or late ad valorem property tax payments for 2020-21 property tax year for qualifying businesses.

Purpose/Outcome	Approval of a Resolution and Application associated with 2021 HB 2247 guidelines.
Dollar Amount and Fiscal Impact	Unknown; The Assessment and Taxation Department's core system does not have the ability to estimate the potential relief of property tax interest per the guidelines of HB 2247.
Funding Source	Unsegregated Fund
Duration	Applicable for taxes during 2020-2021
Previous Board Action/Review	November 2, 2021, the BCC voted to adopt a county resolution authorizing the application and approval process as outlined in 2021 HB 2247.
Strategic Plan Alignment	Build public trust through good government.
Counsel Review	Reviewed and approved by County Counsel on August 30, 2022
Procurement Review	(Please check yes or no for procurement review. If the answer is "no," please provide an explanation.) 1. Was the item processed through Procurement? yes <input type="checkbox"/> no <input checked="" type="checkbox"/> 2. No procurement involvement is required.
Contact Person	Bronson Rueda, 503-655-8304

BACKGROUND: During the 2021 legislative session, HB 2247 passed, which authorizes a county governing body to adopt an ordinance or resolution to waive interest charges on unpaid or late property tax payments, but only for, (1) the property tax year beginning July 1, 2020; (2) interest imposed with respect to ad valorem property taxes for a taxpayer's business, provided there were no uncontested delinquent property taxes outstanding as of February 15, 2020; and (3) delinquencies that are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season.

On November 2nd, 2021, the BCC authorized that a Resolution and Application be drafted per the guidelines of 2021 HB 2247.

Once the Resolution is signed, applicants will have 90 days to apply for property tax interest relief. After which time, the application period ends and no more applications are accepted.

The Resolution and Application associated with 2021 HB 2247 are attached.



Department of Assessment and Taxation

Bronson W Rueda
COUNTY ASSESSOR

RECOMMENDATION: Staff respectfully recommends that the Board of County Commissioners approve the attached Resolution and application associated with 2021 House Bill 2247.

Respectfully submitted,

Bronson W. Rueda
Assessor

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of 2021 House Bill 2247
to Waive Interest Charges on Unpaid
or Late Property Taxes for Property
Tax Year 2020-21



Resolution No. _____
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WHEREAS, the 2021 Oregon legislature passed House Bill 2247 which permits counties to adopt a resolution to waive interest charges on unpaid or late ad valorem property tax payments for the property tax year 2020-21 for a business, provided the taxpayer has no such uncontested delinquent property taxes outstanding as of February 15, 2020 and the delinquencies are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon wildfires;

WHEREAS, the Assessor and staff have reviewed House Bill 2247 and provided an overview of the measure to the Board of County Commissioners on November 2, 2021;

WHEREAS, the Board having reviewed the materials and being fully informed by staff,

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE CLACKAMAS COUNTY BOARD OF COMMISSIONERS that:

1. The County adopts this resolution to waive interest charges on unpaid or late ad valorem property tax payments for the 2020-21 property tax year for qualifying businesses in Clackamas County pursuant to the requirements set out in House Bill 2247;
2. The application process for obtaining a waiver as authorized shall be as follows:
 - a. All applicants must file a completed application, attached as Exhibit 1, with the Board no later than 90 days from the date of this Resolution, after which the Board shall make a determination of eligibility per the requirements of House Bill 2247;
3. Applicants that are denied the waiver may appeal the decision to the Clackamas County Assessor under the following procedures:
 - a. All appeals must be received no later than ten days from the date of the Board's decision;
 - b. The appeal must be in writing and must state the facts and grounds upon which the taxpayer is appealing;
 - c. If the taxpayer requests a hearing the Assessor must give the taxpayer at least five days' written notice of the time and place to appear;
 - d. If the Assessor denies the appeal they shall issue a written order rejecting the appeal and setting forth the reasons for the denial; and

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e. The Assessor's decision shall be final.

IT IS FURTHER ORDERED that the Board, with the assistance of the Clackamas County Assessor, shall provide a report to the Legislative Revenue Officer that includes, at minimum, findings and a statement of the financial impact of the waiver of interest on Clackamas County.

DATED this ___ day of _____ 2022.

CLACKAMAS COUNTY BOARD OF COMMISSIONERS

Chair

Recording Secretary



Application to Waive Interest Charges on Unpaid or Late Property Taxes for Property Tax Year 2020-21

Business Name

Phone

Mailing Address

City, State, Zip

Applicant Name

Email

The above-named applicant requests that the real property located at:

Property Address

City, State, Zip

be granted relief in the form of a waiver of the interest imposed under ORS 311.505(2) imposed with respect to ad valorem property taxes not yet paid. The applicant attests the following to be true:

1. The real property described above is primarily used for business purposes;
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3. Current property tax delinquencies are substantially due to the effects of the COVID-19 pandemic or the 2020 Oregon fire season because (select at least one):

- The business conducted on the real property was at any time subject to shutdown orders related to the declaration of a state of emergency issued by the Governor on March 8, 2020, and any extension of the declaration.
- At least 25 percent of the lease income owed to the applicant under contract for the real property is in arrears.
- The business revenue attributable to the use of the property for any quarter of calendar year 2020 is at least 25 percent less than the business revenue attributable to the use of the real property for the same quarter of calendar year 2019.
- The real market value of the real property has been reduced due to wildfire.

I declare, under the penalties for false swearing as contained in ORS 305.990(4), that I have examined this application, and to the best of my knowledge, all information and assertions contained herein are true, correct, and complete.

Name

Title

Signature

Date