



September 8, 2022  
Board of County Commissioners  
Clackamas County

**Approval of a Resolution Authorizing the Distribution of \$446,166 in grant funds from 2021 HB 5006 for Reimbursement of Lost Property Tax Revenue Related to the 2020 Wildfires.**

<b>Purpose/Outcome</b>	Approval of distribution of 2021 HB 5006 reimbursement funds
<b>Dollar Amount and Fiscal Impact</b>	\$446,166 distributed to specific Clackamas County taxing districts.
<b>Funding Source</b>	State of Oregon Grant
<b>Duration</b>	NA
<b>Previous Board Action/Review</b>	August 2, 2022, the BCC voted to adopt a county resolution authorizing the A&T Dept. to have the County Treasurer distribute \$446,166 to the specific taxing districts affected by the September 2020 Wildfires.
<b>Strategic Plan Alignment</b>	Build public trust through good government.
<b>Counsel Review</b>	Kathleen Rastetter on 8/08/22
<b>Procurement Review</b>	(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.
<b>Contact Person</b>	Bronson Rueda, 503-655-8304

**BACKGROUND:** During the 2021 legislative session, HB 5006 passed, providing General Fund appropriation of \$23.2 million in grants to counties for the reimbursement of lost tax revenue related to the 2020 wildfires. Clackamas County's total share of this appropriation is \$562,997.

On November 24<sup>th</sup>, 2021, the BCC passed Resolution No. 2021-82, which approved the distribution of \$116,831 to the Clackamas County tax districts using the 2020-21 tax year uniform distribution schedule. The moneys were then distributed in December 2021. In addition, all DOR requirements in their HB 5006 guidance were completed.

HB 5202 (2022) provided instructions to distribute the remainder of the \$23.2 million appropriated by HB 5006 to compensate the named counties for losses due to the September 2020 wildfires. The remaining \$446,166 owed to Clackamas County has been received by the Clackamas County Treasurer's Office and is awaiting distribution.

On August 2, 2022, the BCC voted to adopt a county resolution authorizing the A&T Dept. to have the County Treasurer distribute \$446,166 to the specific taxing districts affected by the September 2020 Wildfires.



**Department of Assessment and Taxation**

**Bronson W Rueda**  
COUNTY ASSESSOR

**RECOMMENDATION:** Staff respectfully recommends that the Board of County Commissioners approve the resolution authorizing the distribution of the 2021 House Bill 5006 funds to specific taxing districts.

Respectfully submitted,

Bronson W. Rueda  
Assessor

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

In the Matter of Distribution of funds  
from 2021 House Bill 5006 for  
Reimbursement of Lost Property Tax  
Revenue Related to the 2020  
Wildfires



Resolution No. \_\_\_\_\_  
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**WHEREAS**, the 2021 Oregon legislature passed House Bill 5006 providing funds for grants to counties for the reimbursement of lost property tax revenue related to the 2020 wildfires;

WHEREAS, distribution of the funds appropriated by the Oregon legislature is limited to counties included in Executive Order 20-60 that were impacted by the 2020 wildfires;

WHEREAS, Clackamas County has been designated as a county impacted by the 2020 wildfires and thus is entitled to reimbursement for lost tax revenue;

WHEREAS, Clackamas County completed the requirements of the Oregon Department of Revenue and received grant money for the 2020-21 tax year which was distributed to Clackamas County tax districts received by Clackamas County pursuant to HB 5006;

WHEREAS, Clackamas County received the remainder of funds under HB 5006, \$446,166, to compensate Clackamas County for losses due to the September 2020 wildfires and is required to complete the distribution and reporting pursuant to HB 5006 and HB 5202;

WHEREAS, Clackamas County must decide how to distribute the remaining \$446,166 funds pursuant to direction from the Oregon Department of Revenue;

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

1. Clackamas County approves distribution of grant funds from 2021 House Bill 5006 to replace estimated lost property tax revenue due to the 2020 wildfires in the amount of \$446,166 for the 2021-22, 2022-23, and 2023-24 property tax years, which will be distributed to the Clackamas County property tax districts as follows:
2. Clackamas County will distribute the money to the specific tax districts affected by the September 2020 wildfires which are identified in the attachment to this Resolution;
3. Clackamas County commits to report to the Oregon Department of Revenue per its guidance; and

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4. Clackamas County swears that the amount received represents estimated revenue lost in the property tax years 2021-22, 2022-23, and 2023-24 due to the 2020 September wildfires.

**DATED** this \_\_\_ day of \_\_\_\_\_ 2022.

**CLACKAMAS COUNTY BOARD OF COMMISSIONERS**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

## Clackamas County Taxing Districts Impacted by the September 2020 Wildfires

Fund Name
CEMETERY ESTACADA
COM COLLEGE CLACKAMAS
COUNTY CLACK RURAL
COUNTY EXTENSION SVC
COUNTY LAW ENFORCEMENT
COUNTY LIBRARY
COUNTY RADIO SYSTEM BOND 2017
ESD CLACKAMAS CO
ESD WILLAMETTE REGIONAL
FIRE 001 CLACKAMAS
FIRE 069 ESTACADA
FIRE 073 MOLALLA
MOLALLA AQUATIC DISTRICT
PORT OF PORTLAND
SCH 035 MOLALLA RIVER
SCH 053 COLTON
SCH 062 OREGON CITY
SCH 067 SILVER FALLS
SCH 086 CANBY
SCH 108 ESTACADA
SOILS AND WATER CONS CLACKAMAS
URA CLACKAMAS COUNTY
VECTOR CONTROL CLACK CO