



---

**TO:** Representatives of Clackamas County Taxing Entities

**FROM:** Laura Zentner, CPA  
Director, Business and Community Services

**DATE:** July 9, 2019

**RE:** Disbursement of tax-foreclosed property sale proceeds pursuant to ORS 275

---

To whom it may concern,

Clackamas County's Department of Assessment and Taxation annually forecloses on tax-delinquent properties. The foreclosure process is a six year process – taxes must be delinquent for three years, after which a two year judgment is filed, and finally, in the sixth year, foreclosure occurs. The property is then deeded to the County in lieu of uncollected taxes.

The Business and Community Services Property Disposition division manages the auction and sale of these tax-foreclosed properties. Sale proceeds fund the Property Disposition division's operations, and also fund program reserves established by the Board of County Commissioners. When the annual proceeds from property sales exceed the Property Disposition division's expenses, these excess proceeds are distributed by the County Treasurer to all taxing entities within Clackamas County.

While the availability and amount of excess proceeds will vary from year to year, I am pleased to inform you that we are able to make a distribution for fiscal year 2018/2019. Your taxing entity's proportional share of FY 18/19 excess proceeds have been calculated by the Tax Assessor, and these funds have been included in your June tax distribution from the County Treasurer (noted as "Surplus Sale Proceeds" on your statement).

Should you have any questions or concerns, please don't hesitate to contact me.

A handwritten signature in black ink that reads "Laura Zentner".

Laura Zentner, CPA  
Director, Business & Community Services  
[LZentner@clackamas.us](mailto:LZentner@clackamas.us)  
503.742.4351