

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: **Approx. Start Time:** **Approx. Length:** 30 Minutes

Presentation Title: HB 5006 final distribution of funds

Department: Assessment & Taxation

Presenters: Bronson Rueda, Assessor

Other Invitees: Kathleen Rastetter, Senior Legal Counsel

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

Decide how to distribute the remaining \$446,166 funds received from the Department of Revenue per HB 5006, with clarifying instructions in HB 5202. A county Resolution is required to complete the distribution.

EXECUTIVE SUMMARY:

During the 2021 legislative session, HB 5006 passed that provided 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 October 11, 2021, the Department of Revenue (DOR) issued HB 5006 guidance to the impacted counties. The guidance outlined steps for counties to take, in order to receive the grant money. The steps included drafting a resolution with the amount requested, instructions on how to calculate each counties grant amount, a requirement for each county to describe how the grant money will be distributed, and a commitment for each county to provide a follow up report.

On November 24th, 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.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$ N/A

What is the funding source? Legislative GF

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department's Strategic Business Plan goals?
Administer Oregon's Property Tax System

- How does this item align with the County's Performance Clackamas goals? Build Public Trust through Good Government

LEGAL/POLICY REQUIREMENTS:

Clackamas County is required to complete the distribution and reporting instructions outlined in HB 5006 and HB 5202.

PUBLIC/GOVERNMENTAL PARTICIPATION:

On April 21, 2022, The Oregon Department of Revenue issued guidance for the distribution of funds. The distribution guidance is, "each county governing body may choose whether to distribute its portion using the normal distribution of tax method or to distribute it only to specific named tax districts affected by the September 2020 wildfires." The April 21, 2022 guidance memo from the Oregon Department of Revenue is included in this Policy Session Packet.

OPTIONS:

Option 1 – Adopt a county Resolution authorizing the A&T Dept. to distribute \$446,166 to the specific tax districts affected by the September 2020 wildfires.

Option 2 – Adopt a county Resolution authorizing the A&T Dept. to distribute \$446,166 using the regular distribution schedule.

RECOMMENDATION:

Option 1 - Adopt a county Resolution authorizing the A&T Dept. to distribute \$446,166 to the specific tax districts affected by the September 2020 wildfires.

ATTACHMENTS:

1. April 21, 2022 guidance from the Oregon Department of Revenue
2. A list of the specific tax districts affected by the September 2020 wildfires

SUBMITTED BY:

Division Director/Head Approval _____

Department Director/Head Approval _____

County Administrator Approval _____

For information on this issue or copies of attachments, please contact _____ @ 503-_____



Oregon

Kate Brown, Governor

Department of Revenue
Property Tax Division
955 Center St NE
PO Box 14380
Salem, OR 97309-5075
www.oregon.gov/dor

April 21, 2022

Commissioners and county officials,

The Department of Revenue is pleased to inform that [page 32 of the budget report](#) accompanying 2022 [House Bill 5202](#) provided instructions to the department to distribute the remainder of the \$23.2 million appropriated by 2021 [House Bill 5006](#) to compensate eight named counties for losses due to the September 2020 wildfires. Our goal is to distribute the remaining funds to the counties, in the amounts listed in the budget report, in the second quarter of 2022.

As with the first distribution in December 2021, each county governing body may choose whether to distribute its portion using the normal distribution of tax method or to distribute it only to specific named tax districts affected by the September 2020 wildfires. Within 30 days of the conclusion of the fiscal year, and each year after until the county has distributed all the funds, please report to the department the method your county used to distribute the funds and an attestation from your county executive or treasurer that the funds were distributed in the manner prescribed by your county governing body.

If you have questions, please contact Phil McClellan.

Thank you,

Bram Ekstrand

Administrator, Property Tax Division

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