



July 1, 2017

RE: Bankruptcy Property Tax Report

Dear Washington County Taxing District:

The 2003 legislature passed HB 2030 (ORS 311.480) allowing counties to establish a Property Tax Bankruptcy Account. Briefly stated the purpose of this account is to reimburse counties from the unsegregated tax collections for attorney fees and costs incurred by the tax collector to pursue collections of taxes and penalties in bankruptcy.

Washington County has established such an account and has deducted \$37,632.31 to cover attorney's fees incurred for the 2016/2017 fiscal year and anticipated attorney fees not yet billed. The total amount of taxes and penalties collected through an order of a bankruptcy court for the period 7/1/16 through 6/30/17 is \$68,108.76 . The information below represents activity for the entire county:

Total amount of taxes and penalties collected through an order of a bankruptcy court 7/1/16- 6/30/17	68,108.76
Amount deposited into Bankruptcy Fund	68,108.76
Reimbursements to County for allowed attorney fees	-37,632.31
Turned back to taxing districts	-30,476.45
Property Tax Bankruptcy Account balance as of 6/30/17 being retained for anticipated un-billed attorney fees	2,000.00

Also enclosed is the list of bankruptcy proceedings for which the county was reimbursed that ORS 311.480 requires to be submitted no later than September 1st each year.

- Chapter 13 – Consumer reorganization
- Chapter 11 – Corporate reorganization

If you have any questions, please feel free to call me here at the county offices. My phone number is 503-846-3904.

Sincerely,

Mike DeRose
Accounting Assistant II

BANKRUPTCIES FY 2016-17
Tax by Year

Total Tax	July	August	September	October	November	December	January	February	March	April	May	June	VALDT. TOTALS	ADJ TAX TOTALS
4,504.48	16	-	-	-	-	1.12	157.12	431.69	-	2,306.40	200.00	-	3,096.33	16
19,689.67	15	200.00	200.00	-	789.96	1,441.50	720.75	553.91	287.11	375.00	375.00	375.00	5,489.58	15
5,126.14	14	347.33	17,424.81	1,776.52	1,541.60	1,179.79	1,021.24	854.87	897.67	855.36	855.41	855.58	30,207.65	14
4,232.90	13	2,398.40	1,498.58	1,599.61	927.01	897.25	1,751.50	2,153.60	711.99	665.00	1,339.01	3,828.84	19,373.79	13
4,141.74	12	1,548.15	1,729.40	886.06	840.00	795.95	1,019.10	1,256.42	-	666.81	399.29	1,237.00	11,307.97	12
4,476.39	11	420.76	210.38	210.38	-	-	-	242.45	558.50	-	445.78	-	2,298.63	11
4,641.35	10	-	-	-	400.00	400.00	400.00	122.66	118.84	-	-	-	1,441.50	10
5,108.41	09	-	-	-	-	-	-	-	-	-	-	-	-	09
2,336.78	08	-	-	136.02	-	136.02	-	-	-	272.04	-	-	544.08	08
4,875.19	07	-	-	-	-	-	-	-	-	-	-	-	-	07
3,288.19	06	-	-	-	-	-	-	-	-	-	-	-	-	06
5,687.52	05	-	-	-	-	-	-	-	-	-	-	-	-	05
	04	-	-	-	-	-	-	-	-	-	-	-	-	04
	03	-	-	-	-	-	-	-	-	-	-	-	-	03
	02	-	-	-	-	-	-	-	-	-	-	-	-	02
	01	-	-	-	-	-	-	-	-	-	-	-	-	01
	00	-	-	-	-	-	-	-	-	-	-	-	-	00
	99	-	-	-	-	-	-	-	-	-	-	-	-	99
	98	-	-	-	-	-	-	-	-	-	-	-	-	98
	97	-	-	-	-	-	-	-	-	-	-	-	-	97
	96	-	-	-	-	-	-	-	-	-	-	-	-	96
	95	-	-	-	-	-	-	-	-	-	-	-	-	95
68,108.76		4,914.64	21,064.52	5,540.64	4,608.59	4,851.63	5,069.71	5,585.60	2,574.11	5,140.61	3,614.49	6,296.42	73,759.53	68,108.76
68,108.76													73,759.53	(37,632.31)
													73,759.53	30,476.45

County Counsel Debits (-)
Adj Total

Interest by Year	July	August	September	October	November	December	January	February	March	April	May	June	VALDT. TOTALS	
410.16	16	-	-	-	-	-	1.18	4.78	-	-	-	-	5.96	
1,374.85	15	3.83	4.27	-	31.40	50.54	20.10	16.18	14.55	19.97	20.58	19.00	200.42	
414.50	14	17.60	1,057.11	100.08	96.23	80.51	73.52	62.94	64.54	63.59	65.38	61.97	1,901.37	
375.69	13	185.11	114.32	134.53	138.30	82.88	165.09	204.52	68.35	63.41	135.04	381.06	1,758.44	
356.83	12	153.71	174.61	97.25	86.91	83.59	113.14	141.66	-	74.04	47.80	146.87	1,210.19	
375.24	11	49.91	24.54	24.82	25.10	-	-	30.17	73.36	-	57.50	-	285.40	
428.36	10	-	-	-	56.46	55.92	55.33	16.94	16.53	-	-	-	201.18	
477.19	09	-	-	-	-	-	-	-	-	-	-	-	-	
237.33	08	-	-	21.60	-	21.80	-	-	-	44.41	-	-	87.81	
265.42	07	-	-	-	-	-	-	-	-	-	-	-	-	
326.30	06	-	-	-	-	-	-	-	-	-	-	-	-	
608.90	05	-	-	-	-	-	-	-	-	-	-	-	-	
	04	-	-	-	-	-	-	-	-	-	-	-	-	
	03	-	-	-	-	-	-	-	-	-	-	-	-	
	02	-	-	-	-	-	-	-	-	-	-	-	-	
	01	-	-	-	-	-	-	-	-	-	-	-	-	
	00	-	-	-	-	-	-	-	-	-	-	-	-	
	99	-	-	-	-	-	-	-	-	-	-	-	-	
	98	-	-	-	-	-	-	-	-	-	-	-	-	
	97	-	-	-	-	-	-	-	-	-	-	-	-	
	96	-	-	-	-	-	-	-	-	-	-	-	-	
	95	-	-	-	-	-	-	-	-	-	-	-	-	
5,650.77		410.16	1,374.85	414.50	375.69	356.83	375.24	428.36	477.19	237.33	265.42	326.30	5,650.77	
5,650.77													5,650.77	
TOTAL													5,650.77	

2016 BANKRUPTCY FUND

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL DEPOSITED	STARTING FUND BAL	SUB TOTAL	LEGAL CHARGES	TOTAL RETURNED
2016				0.00	0.00	1.12	155.94	426.91	0.00	2,306.40	200.00	0.00	3,090.37	0.00	3,090.37	(3,090.37)	0.00
2015	196.17	197.08	200.00	0.00	758.56	1,390.96	700.65	507.73	272.56	355.03	354.42	356.00	5,289.16	0.00	5,289.16	(5,289.16)	0.00
2014	329.73	16,367.70	2,439.57	1,676.44	1,445.37	1,099.28	947.72	791.93	833.13	791.77	790.03	793.61	28,306.28	0.00	28,306.28	(28,306.28)	0.00
2013	2,213.29	1,384.26	1,468.47	1,461.31	841.18	814.37	1,586.41	1,949.08	643.64	601.59	1,203.97	3,447.78	17,615.35	0.00	17,615.35	(946.50)	16,668.85
2012	1,394.44	1,554.79	832.54	795.45	753.09	712.36	905.96	1,114.76	0.00	592.77	351.49	1,090.13	10,097.78	0.00	10,097.78	0.00	10,097.78
2011	370.85	185.84	185.56	185.28	343.54	344.08	344.67	212.28	485.14		388.28		2,013.23	0.00	2,013.23	0.00	2,013.23
2010								105.72	102.31				1,240.32	0.00	1,240.32	0.00	1,240.32
2009						0.00							0.00	0.00	0.00	0.00	0.00
2008				114.42		114.22				227.63			456.27	0.00	456.27	0.00	456.27
2007													0.00	0.00	0.00	0.00	0.00
2006													0.00	0.00	0.00	0.00	0.00
2005													0.00	0.00	0.00	0.00	0.00
2004													0.00	0.00	0.00	0.00	0.00
2003													0.00	0.00	0.00	0.00	0.00
2002													0.00	0.00	0.00	0.00	0.00
Total	4,504.48	19,689.67	5,126.14	4,232.90	4,141.74	4,476.39	4,641.35	5,108.41	2,336.78	4,875.19	3,288.19	5,687.52	68,108.76	0.00	68,108.76	(37,632.31)	30,476.45