



July 1, 2019

Dear Washington County Taxing District:

RE: Bankruptcy Property Tax Report

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 \$17,697.65 to cover attorney's fees incurred for the 2018/2019 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 7/1/18 through 6/30/19 is \$68,076.00. The information below represents activity for the entire county:

Balance as of 7/1/18	2,000.00
Total amount of taxes and penalties collected through an order of a bankruptcy court 7/1/18- 6/30/19	68,076.00
Amount deposited into Bankruptcy Fund	68,076.00
Reimbursements to County for allowed attorney fees	-17,697.65
Turned back to taxing districts	-50,378.35
Property Tax Bankruptcy Account balance as of 6/30/18 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 regarding the bankruptcy tax report, please contact the tax collections department at 503.846.8410.

Sincerely,

Daniel Guillen
Washington County
Department of Assessment & Taxation