



Assessor's Office
Scot Langton, Assessor

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February 3, 2022

To: Erik Kropp, Deputy County Administrator
From: Scot Langton, Deschutes County Assessor
RE: CPACE

Erik,

You had asked for feedback from my office regarding the administration of a proposed CPACE program. As you probably remember from earlier conversations, Assessors typically have a limited role regarding administration of the program; though that could vary depending on how it's adopted.

If the County adopts a CPACE program that provides for billing and collection through the property tax statement, this Office would become involved in just those cases where an individual property was in default of the loan agreement.

In those default scenarios the lender would certify to the Assessor's Office the amount of loan delinquency, which would be placed as a lien on that property and billed on the next appropriate tax roll by adding that amount as a collectable on the tax statement. The collection of those outstanding default amounts would be billed and collected by the Tax Collector's Office in the same manner as the other outstanding property taxes, which could lead ultimately to tax foreclosure if not paid timely.

Therefore if I understand the proposed County ordinance correctly the involvement of my office would simply be to post as a collectable lien those amounts that were outstanding. This would have minimal resource requirements for this office.

Though it should be noted that if the County is proposing to utilize the property tax statement for the primary collection of annual loan payments and not just limited to those that are in default, such a system will have much more significant impacts on resources which will necessitate additional analysis to identify impacts and costs.