

**GASB Statement 77
Tax Abatement Estimates
for
Taxing Districts located in Columbia County, OR**



The following reports prepared by the County Assessor include the exemption type and estimated tax abatement amount. Each exemption type will also reference the specific ORS authorizing the abatement. Exemption types included in the reports are the County Assessor's determination of potentially reportable programs; taxing jurisdictions are ultimately responsible for reporting the appropriate programs.

Please note that the GASB 77 reports were prepared for those jurisdictions that are currently impacted by an allowable exemption. If you are unable to locate a statement for your jurisdiction, it means the County Assessor has determined there were no active abatements to report for your taxing jurisdiction for the current certified fiscal year.

Columbia County 2025-26 Tax Abatement Estimate

District: COLUMBIA COUNTY	District ID: 1
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$4,509
Strategic Investment Program (ORS 285C.600)	\$294,675

Estimate based on 2025-26 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

For specific disclosure requirements, please refer to the Governmental Accounting and Standards Board Statement No. 77 (GASB 77). Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

Columbia County 2025-26 Tax Abatement Estimate

District: JAIL OPERATIONS - LOCAL OPTION	District ID: 2
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$122,401
Enterprise Zone (ORS 285C.175)	\$1,958

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: PATROL ENFORCEMENT-LOCAL OPTION	District ID: 3
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$979
Strategic Investment Program (ORS 285C.600)	\$61,232

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: COLUMBIA 4H & EXTENSION	District ID: 10
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$185
Strategic Investment Program (ORS 285C.600)	\$12,056

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: COL 9-1-1 COMM DISTR	District ID: 15
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$826
Strategic Investment Program (ORS 285C.600)	\$53,927

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: COLUMBIA VECTOR	District ID: 20
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$414
Strategic Investment Program (ORS 285C.600)	\$27,006

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: GTR ST HELENS AQUATIC DISTRICT	District ID: 25
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$344

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: RAINIER CEMETERY	District ID: 40
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$14,970
Enterprise Zone (ORS 285C.175)	\$125

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: RAINIER CEMETERY LO	District ID: 41
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$93
Strategic Investment Program (ORS 285C.600)	\$10,557

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE PARK & REC	District ID: 50
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$73,542

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE LIBRARY	District ID: 55
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$60,557

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: PORT OF COLUMBIA COUNTY	District ID: 60
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$286
Strategic Investment Program (ORS 285C.600)	\$18,708

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE LIBRARY	District ID: 100
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE CITY	District ID: 110
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: COLUMBIA SWCD	District ID: 111
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$323
Strategic Investment Program (ORS 285C.600)	\$21,115

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: WEST MULTNOMAH SWCD	District ID: 112
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CITY OF COLUMBIA CITY	District ID: 115
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CITY OF COLUMBIA CITY LO LEVY	District ID: 116
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: PRESCOTT CITY	District ID: 150
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: RAINIER CITY	District ID: 160
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: RAINIER CITY BOND	District ID: 161
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE CITY	District ID: 170
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: ST HELENS CITY	District ID: 175
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$2,798

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: VERNONIA CITY	District ID: 190
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE RFPD	District ID: 220
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$363,129

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE RFPD LO LEVY	District ID: 221
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$264,629

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: MIST-BIRKENFELD JT RFPD	District ID: 240
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SAUVIE ISLAND RFPD # 30	District ID: 260
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SAUVIE ISLAND RFPD # 30 LOCAL OPTION	District ID: 261
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE JT RFPD	District ID: 270
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE JT RFPD LO LEVY	District ID: 271
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: COLUMBIA RIVER FIRE	District ID: 275
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$9,602

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: VERNONIA RFPD	District ID: 290
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: VERNONIA RFPD LO LEVY	District ID: 291
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: VERNONIA RFPD BOND	District ID: 292
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

For specific disclosure requirements, please refer to the Governmental Accounting and Standards Board Statement No. 77 (GASB 77). Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

Columbia County 2025-26 Tax Abatement Estimate

District: NW REGIONAL ESD	District ID: 300
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$32,474
Enterprise Zone (ORS 285C.175)	\$497

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: ST HELENS 502 SCHOOL	District ID: 310
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$7,377

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: ST HELENS 502 SCHOOL BOND	District ID: 311
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$3,459

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: RAINIER 13 SCHOOL	District ID: 320
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$9,588

Estimate based on 2025-26 tax roll values without regard to compression.

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For specific disclosure requirements, please refer to the Governmental Accounting and Standards Board Statement No. 77 (GASB 77). Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE 1 JT SCHOOL	District ID: 330
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE 1 JT SCHOOL BOND	District ID: 331
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE 6J SCHOOL	District ID: 340
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$972,581

Estimate based on 2025-26 tax roll values without regard to compression.

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For specific disclosure requirements, please refer to the Governmental Accounting and Standards Board Statement No. 77 (GASB 77). Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

Columbia County 2025-26 Tax Abatement Estimate

District: CLATSKANIE 6J SCHOOL BOND	District ID: 341
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$98,521

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: VERNONIA 47 JT SCHOOL	District ID: 350
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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Columbia County 2025-26 Tax Abatement Estimate

District: VERNONIA 47 JT SCHOOL BOND	District ID: 351
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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Columbia County 2025-26 Tax Abatement Estimate

District: PORTLAND COMM COLLEGE	District ID: 390
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$415

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: PORTLAND COMM COLLEGE BOND	District ID: 391
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$533

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: REDCO	District ID: 801
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$1,053

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: ST HELENS URA	District ID: 803
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$602

Estimate based on 2025-26 tax roll values without regard to compression.

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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE URBAN RENEWAL	District ID: 804
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2025-26 tax roll values without regard to compression.

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