

**GASB Statement 77  
2024 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 2023-24 Tax Abatement Estimate

|                           |                |
|---------------------------|----------------|
| District: COLUMBIA COUNTY | District ID: 1 |
|---------------------------|----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$314,085                      |
| Enterprise Zone (ORS 285C.175)              | \$25,552                       |

Estimate based on 2023-24 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 2023-24 Tax Abatement Estimate

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|--|----------------|
| District: JAIL OPERATIONS - LOCAL OPTION | District ID: 2 |
|--|----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$11,581                       |
| Strategic Investment Program (ORS 285C.600) | \$130,464                      |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|   |                |
|---|----------------|
| District: PATROL ENFORCEMENT-LOCAL OPTION | District ID: 3 |
|---|----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$65,266                       |
| Enterprise Zone (ORS 285C.175)              | \$5,793                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

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|-----------------------------------|-----------------|
| District: COLUMBIA 4H & EXTENSION | District ID: 10 |
|-----------------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$1,046                        |
| Strategic Investment Program (ORS 285C.600) | \$12,851                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

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|--------------------------------|-----------------|
| District: COL 9-1-1 COMM DISTR | District ID: 15 |
|--------------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$4,676                        |
| Strategic Investment Program (ORS 285C.600) | \$57,479                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

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|---------------------------|-----------------|
| District: COL 911 LO LEVY | District ID: 16 |
|---------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$5,793                        |
| Strategic Investment Program (ORS 285C.600) | \$65,266                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                           |                 |
|---------------------------|-----------------|
| District: COLUMBIA VECTOR | District ID: 20 |
|---------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$2,342                        |
| Strategic Investment Program (ORS 285C.600) | \$28,784                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

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|--|-----------------|
| District: GTR ST HELENS AQUATIC DISTRICT | District ID: 25 |
|--|-----------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$315                          |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

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|----------------------------|-----------------|
| District: RAINIER CEMETERY | District ID: 40 |
|----------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$170                          |
| Strategic Investment Program (ORS 285C.600) | \$15,956                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                               |                 |
|-------------------------------|-----------------|
| District: RAINIER CEMETERY LO | District ID: 41 |
|-------------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$127                          |
| Strategic Investment Program (ORS 285C.600) | \$11,253                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                 |                 |
|---------------------------------|-----------------|
| District: CLATSKANIE PARK & REC | District ID: 50 |
|---------------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$78,386                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                              |                 |
|------------------------------|-----------------|
| District: CLATSKANIE LIBRARY | District ID: 55 |
|------------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$64,545                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                   |                 |
|-----------------------------------|-----------------|
| District: PORT OF COLUMBIA COUNTY | District ID: 60 |
|-----------------------------------|-----------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Enterprise Zone (ORS 285C.175)              | \$0                            |
| Strategic Investment Program (ORS 285C.600) | \$0                            |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                             |                  |
|-----------------------------|------------------|
| District: SCAPPOOSE LIBRARY | District ID: 100 |
|-----------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$3,696                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                           |                  |
|---------------------------|------------------|
| District: CLATSKANIE CITY | District ID: 110 |
|---------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                         |                  |
|-------------------------|------------------|
| District: COLUMBIA SWCD | District ID: 111 |
|-------------------------|------------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$22,505                       |
| Enterprise Zone (ORS 285C.175)              | \$1,832                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                               |                  |
|-------------------------------|------------------|
| District: WEST MULTNOMAH SWCD | District ID: 112 |
|-------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                 |                  |
|---------------------------------|------------------|
| District: CITY OF COLUMBIA CITY | District ID: 115 |
|---------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|   |                  |
|---|------------------|
| District: CITY OF COLUMBIA CITY LO LEVY | District ID: 116 |
|---|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                         |                  |
|-------------------------|------------------|
| District: PRESCOTT CITY | District ID: 150 |
|-------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                 |                  |
|---------------------------------|------------------|
| District: PRESCOTT CITY LO LEVY | District ID: 151 |
|---------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                        |                  |
|------------------------|------------------|
| District: RAINIER CITY | District ID: 160 |
|------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                             |                  |
|-----------------------------|------------------|
| District: RAINIER CITY BOND | District ID: 161 |
|-----------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                          |                  |
|--------------------------|------------------|
| District: SCAPPOOSE CITY | District ID: 170 |
|--------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$47,010                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                          |                  |
|--------------------------|------------------|
| District: ST HELENS CITY | District ID: 175 |
|--------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$2,557                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                         |                  |
|-------------------------|------------------|
| District: VERNONIA CITY | District ID: 190 |
|-------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                           |                  |
|---------------------------|------------------|
| District: CLATSKANIE RFPD | District ID: 220 |
|---------------------------|------------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$387,047                      |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                   |                  |
|-----------------------------------|------------------|
| District: CLATSKANIE RFPD LO LEVY | District ID: 221 |
|-----------------------------------|------------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$282,060                      |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                   |                  |
|-----------------------------------|------------------|
| District: MIST-BIRKENFELD JT RFPD | District ID: 240 |
|-----------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                   |                  |
|-----------------------------------|------------------|
| District: SAUVIE ISLAND RFPD # 30 | District ID: 260 |
|-----------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 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 2023-24 Tax Abatement Estimate

|  |                  |
|--|------------------|
| District: SAUVIE ISLAND RFPD # 30 LOCAL OPTION | District ID: 261 |
|--|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                             |                  |
|-----------------------------|------------------|
| District: SCAPPOOSE JT RFPD | District ID: 270 |
|-----------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$16,235                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                     |                  |
|-------------------------------------|------------------|
| District: SCAPPOOSE JT RFPD LO LEVY | District ID: 271 |
|-------------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$31,783                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                               |                  |
|-------------------------------|------------------|
| District: COLUMBIA RIVER FIRE | District ID: 275 |
|-------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$11,114                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                         |                  |
|-------------------------|------------------|
| District: VERNONIA RFPD | District ID: 290 |
|-------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 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 2023-24 Tax Abatement Estimate

|                                 |                  |
|---------------------------------|------------------|
| District: VERNONIA RFPD LO LEVY | District ID: 291 |
|---------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 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 2023-24 Tax Abatement Estimate

|                              |                  |
|------------------------------|------------------|
| District: VERNONIA RFPD BOND | District ID: 292 |
|------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 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 2023-24 Tax Abatement Estimate

|                           |                  |
|---------------------------|------------------|
| District: NW REGIONAL ESD | District ID: 300 |
|---------------------------|------------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$34,613                       |
| Enterprise Zone (ORS 285C.175)              | \$2,816                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                |                  |
|--------------------------------|------------------|
| District: ST HELENS 502 SCHOOL | District ID: 310 |
|--------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$6,742                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                     |                  |
|-------------------------------------|------------------|
| District: ST HELENS 502 SCHOOL BOND | District ID: 311 |
|-------------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$3,227                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                             |                  |
|-----------------------------|------------------|
| District: RAINIER 13 SCHOOL | District ID: 320 |
|-----------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$13,040                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                 |                  |
|---------------------------------|------------------|
| District: SCAPPOOSE 1 JT SCHOOL | District ID: 330 |
|---------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$72,441                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                      |                  |
|--------------------------------------|------------------|
| District: SCAPPOOSE 1 JT SCHOOL BOND | District ID: 331 |
|--------------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$22,023                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                |                  |
|--------------------------------|------------------|
| District: CLATSKANIE 6J SCHOOL | District ID: 340 |
|--------------------------------|------------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$1,036,643                    |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                     |                  |
|-------------------------------------|------------------|
| District: CLATSKANIE 6J SCHOOL BOND | District ID: 341 |
|-------------------------------------|------------------|

| Exemption Type                              | Estimated Tax Abatement Amount |
|---|--------------------------------|
| Strategic Investment Program (ORS 285C.600) | \$113,202                      |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                 |                  |
|---------------------------------|------------------|
| District: VERNONIA 47 JT SCHOOL | District ID: 350 |
|---------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                      |                  |
|--------------------------------------|------------------|
| District: VERNONIA 47 JT SCHOOL BOND | District ID: 351 |
|--------------------------------------|------------------|

| Exemption Type | Estimated Tax Abatement Amount |
|----------------|--------------------------------|
|                |                                |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                 |                  |
|---------------------------------|------------------|
| District: PORTLAND COMM COLLEGE | District ID: 390 |
|---------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$4,500                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                      |                  |
|--------------------------------------|------------------|
| District: PORTLAND COMM COLLEGE BOND | District ID: 391 |
|--------------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$6,205                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                 |                  |
|-----------------|------------------|
| District: REDCO | District ID: 801 |
|-----------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$1,596                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                         |                  |
|-------------------------|------------------|
| District: ST HELENS URA | District ID: 803 |
|-------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$1,454                        |

Estimate based on 2023-24 tax roll values without regard to compression.

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## Columbia County 2023-24 Tax Abatement Estimate

|                                   |                  |
|-----------------------------------|------------------|
| District: SCAPPOOSE URBAN RENEWAL | District ID: 804 |
|-----------------------------------|------------------|

| Exemption Type                 | Estimated Tax Abatement Amount |
|--------------------------------|--------------------------------|
| Enterprise Zone (ORS 285C.175) | \$16,746                       |

Estimate based on 2023-24 tax roll values without regard to compression.

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