

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

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
Enterprise Zone (ORS 285C.175)	\$1,958

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: PATROL ENFORCEMENT-LOCAL OPTION	District ID: 3
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$979

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: COLUMBIA 4H & EXTENSION

District ID: 10

Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$185

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

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: COLUMBIA VECTOR	District ID: 20
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$414

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: 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.

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: RAINIER CEMETERY	District ID: 40
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$125

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: RAINIER CEMETERY LO	District ID: 41
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$93

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 PARK & REC

District ID: 50

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: CLATSCHANIE LIBRARY	District ID: 55
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: PORT OF COLUMBIA COUNTY	District ID: 60
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$286

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 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: CLATSCHANIE 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

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: WEST MULTNOMAH SWCD

District ID: 112

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

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
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

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

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

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 LO LEVY	District ID: 221
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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: MIST-BIRKENFELD JT RFPD

District ID: 240

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

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.

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 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

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.

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 RFPD

District ID: 290

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

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

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: NW REGIONAL ESD	District ID: 300
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$497

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: 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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Columbia County 2025-26 Tax Abatement Estimate

District: SCAPPOOSE 1 JT SCHOOL

District ID: 330

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.

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Columbia County 2025-26 Tax Abatement Estimate

District: CLATSCHANIE 6J SCHOOL	District ID: 340
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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: CLATSCHANIE 6J SCHOOL BOND	District ID: 341
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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 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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