

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Distribution of)
Proceeds Under ORS 275.275)
[2023 Distribution: Gas & Land Sales])

ORDER NO. 35-2023

WHEREAS, ORS 275.275(2), (3) and (4) and ORS 311.390 govern the distribution of proceeds arising under ORS 275.294, including oil and gas rents and royalties; and

WHEREAS, ORS 275.275(1), (3) and (4) and ORS 311.390 govern the distribution of proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310, including proceeds from the sale of county lands; and

WHEREAS, a schedule showing how these proceeds should be distributed, as provided by ORS 275.275 and 311.390, and as provided by the Board of County Commissioners for approved funding requests under ORS 275.275(2)(c), is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, ORS 275.275(2)(c) provides that an amount not to exceed 10 percent of the proceeds of oil and gas rents and royalties can be used to reimburse a taxing district within the County for costs and expenses necessarily incurred by the district in providing improved, additional or extraordinary services required on lands in the County as a result of activities authorized under ORS 275.294 (the "impact fee"); and

WHEREAS, the Mist-Birkenfeld Rural Fire Protection District and the Vernonia Rural Fire Protection District have submitted impact statements showing the additional or extraordinary services required due to the proximity of the Mist Gas Field; and

WHEREAS, by prior agreement, the Mist-Birkenfeld RFPD is entitled to sixty-six percent (66%) of the impact fee and the Vernonia RFPD is entitled to thirty-four percent (34%) of the impact fee; and

WHEREAS, ORS 275.275(2)(d) provides that proceeds from oil and gas rents and royalties may be used to reimburse Columbia County for its actual costs and expenses arising under ORS 275.294 and for 1) the maintenance and supervision of a lease or conveyance granting rights to explore, prospect for, mine or remove valuable minerals, oil or gas from the lands, 2) the maintenance and supervision of a lease or conveyance granting rights to conduct underground storage, as defined in ORS 520.005, and 3) litigation resulting from any such lease or conveyance described above; and

WHEREAS, a schedule setting forth the costs and expenses authorized to be reimbursed to the County under ORS 272.272(2)(d) is attached hereto as Exhibit B and incorporated herein by this reference; and

WHEREAS, pursuant to ORS 275.275(1)(a)(B), proceeds from the sale of County lands shall be applied to the Columbia County general fund to reimburse the County in an amount equal to the penalty and fee described in ORS 312.120 for each property upon which the County has foreclosed a lien for delinquent taxes; and

WHEREAS, pursuant to ORS 275.275(1)(a)(c), the Columbia County general fund is also entitled to reimbursement from the proceeds of the sale of county lands of the costs and expenses incurred in the maintenance and supervision of county-owned properties and in any action to quiet title; and

WHEREAS, a schedule setting forth the penalty and fee, and costs and expenses incurred by Columbia County referred to above is attached hereto as Exhibit C and incorporated herein by this reference;

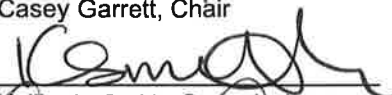
NOW, THEREFORE, IT IS HEREBY ORDERED, as follows:

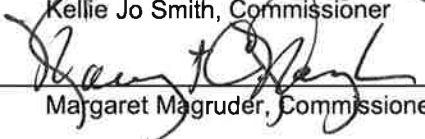
1. The schedules attached hereto as Exhibits A, B, and C are hereby approved.
2. The Treasurer is authorized to immediately distribute those amounts set forth in Exhibit A, Section V, "Distribution to Taxing Districts", to the taxing districts shown therein.
3. The Treasurer is authorized to immediately distribute those amounts set forth in Exhibit A, Section I, "Gas Rents/Royalties" to the Mist-Birkenfeld and Vernonia Rural Fire Protection Districts for impact costs pursuant to ORS 275.275(2)(c).
4. The Treasurer is authorized to immediately distribute the amount set forth in Exhibit A, Section II "Gas/Mineral Expenses Reimbursable to County" to Columbia County.
5. The Treasurer is authorized to immediately distribute the expenses reimbursable to the County as set forth in Exhibit A, Section III "Land Sales" to Columbia County.
6. The amounts due the County under ORS 275.275(1)(a)(B)&(C) which exceed the revenues received under ORS 275.090-275.290, as reflected in Exhibit A, Section III, shall be carried over to subsequent years until fully reimbursed to the County.

DATED this 28 day of June, 2023.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Chair

By: 
Kellie Jo Smith, Commissioner

By: 
Margaret Magruder, Commissioner


Approved as to form
By: 
Office of County Counsel

EXHIBIT A

2023 DISTRIBUTION: REVENUES FROM GAS RENTS/ROYALTIES AND LAND SALES

I. GAS RENTS/ROYALTIES (July 2022 - June 2023)

	ROYALTIES	INTEREST	TOTAL
Revenue: Gas Rents/Royalties	\$ 139,613.92	1,636.47	141,250.39

Less Mist-Birkenfeld Impact			9,322.53
Adjust for 2020-2021 overpay of impact fees			(429.60)
Less Vernonia RFPD Impact			4,802.51
Adjust for 2020-2021 overpay of impact fees			(221.30)
Total Rents/Royalties for Distribution			127,776.25

II. GAS/MINERAL EXPENSES REIMBURSABLE TO COUNTY

A) County administrative expenses & costs incurred in FY2022-2023 [see, Exhibit B]

Total County Expenses for Reimbursement \$ 2,207.17

Gas Rent/Royalties Distribution 125,569.08

III. LAND SALES

2022-2023

Land Sales – Revenues & Interest	432,993.09
Less Expenses Reimbursable to County [see, Exhibit C]	(29,776.77)
Carry-over from 2021-2022 Distribution	0.00

Less overpay from 2021-2022	(564,923.89)
Add overpay adjustment for CCDA	24,354.30

(Total carry-over to be reimbursed to Columbia County in subsequent distributions) (137,353.27)

Total Land Sales for Distribution (137,353.27)

IV. TOTAL FOR THIS DISTRIBUTION (11,784.20)

V. DISTRIBUTION TO TAXING DISTRICT

	2022-23 TAX RATE	PERCENTAGE	GAS FY2022-2023 AMOUNT TO BE DISTRIBUTED	GAS FY2020-2021 OVERPAID DISTRIBUTION	GAS FY2020-2021 REPAID DISTRIBUTION	GAS FY 2022-2023 NET DISTRIBUTION	LAND FY2022-2023 AMOUNT TO BE DISTRIBUTED
			125,569.08				0.00
ST HELENS 502 SCHOOL	0.114258874	11.4293%	14,351.61	(6,075.82)		8,275.79	0.00
ST HELENS 502 SCHOOL BOND	0.054259967	5.4276%	6,815.38	5,635.99		12,451.37	0.00
SCAPPOOSE 1 JT SCHOOL	0.091794971	9.1822%	11,530.01	(5,484.77)		6,045.24	0.00
SCAPPOOSE 1 JT SCHOOL BOND	0.02653615	2.6544%	3,333.10	4,681.90		8,015.00	0.00
COLUMBIA RIVER FIRE	0.092824162	9.2852%	11,659.28	(644.86)		11,014.42	0.00
COLUMBIA COUNTY	0.09440763	9.4435%	11,858.17	44.71	(2,564.82)	9,338.06	0.00
RAINIER 13 SCHOOL	0.049295239	4.9310%	6,191.78	(344.09)		5,847.69	0.00
VERNONIA 47 JT SCHOOL	0.03645182	3.6463%	4,578.57	(2,281.32)		2,297.25	0.00
VERNONIA 47 JT SCHOOL BOND	0.011601295	1.1605%	1,457.19	2,049.54		3,506.73	0.00
CCDA - COLCO DEV AGENCY	0.000875728	0.0876%	110.00	(5,890.87)	5,780.87	(0.00)	0.00
JAIL OPERATIONS - LOCAL OPTION	0.038885207	3.8897%	4,884.22	(203.76)		4,680.46	0.00
CLATSKANIE 6J SCHOOL	0.042171961	4.2184%	5,297.06	1,050.10		6,347.16	0.00
CLATSKANIE 6J SCHOOL BOND	0.005757319	0.5759%	723.15	1,028.32		1,751.47	0.00
SCAPPOOSE CITY	0.02816653	2.8175%	3,537.89	(231.02)		3,306.87	0.00
SCAPPOOSE URBAN RENEWAL	0.002622327	0.2623%	329.38	269.56		598.94	0.00
ST HELENS CITY	0.023012317	2.3019%	2,890.49	(145.08)		2,745.41	0.00
ST HELENS URA	0.011824335	1.1828%	1,485.21	967.64		2,452.85	0.00
SCAPPOOSE JT RFPD LO LEVY	0.031967391	3.1977%	4,015.30	1,980.91		5,996.21	0.00
PORTLAND COMM COLLEGE	0.013700206	1.3704%	1,720.83	577.83		2,298.66	0.00
RAINIER CITY	0.014487206	1.4491%	1,819.68	(1,229.49)		590.19	0.00
RAINIER CITY BOND	0.0053389	0.5340%	670.60	1,002.50		1,673.10	0.00
COL 911 LO LEVY	0.019452698	1.9458%	2,443.38	(101.94)		2,341.44	0.00
SCAPPOOSE JT RFPD	0.017658545	1.7664%	2,218.02	(126.87)		2,091.15	0.00
COL 9-1-1 COMM DISTR	0.017179533	1.7185%	2,157.85	16.32		2,174.17	0.00
PORTLAND COMM COLLEGE	0.019375818	1.9382%	2,433.72	(903.59)		1,530.13	0.00
CLATSKANIE RFPD LO LEVY	0.012882824	1.2887%	1,618.16	(121.36)		1,496.80	0.00
CLATSKANIE RFPD	0.017910025	1.7915%	2,249.61	770.38		3,019.99	0.00

V. DISTRIBUTION TO TAXING DISTRICT	2022-23 TAX RATE	PERCENTAGE	GAS FY2022-2023 AMOUNT TO BE DISTRIBUTED	GAS FY2020-2021 OVERPAID DISTRIBUTION	GAS FY2020-2021 REPAID DISTRIBUTION N	GAS FY 2022-2023 NET DISTRIBUTION N	LAND FY2022-2023 AMOUNT TO BE DISTRIBUTED
VERNONIA CITY	0.010096431	1.0099%	1,268.17	(44.49)		1,223.68	0.00
NW REGIONAL ESD	0.010256961	1.0260%	1,288.34	10.11		1,298.45	0.00
CLATSKANIE CITY	0.009865389	0.9868%	1,239.15	(0.98)		1,238.17	0.00
COLUMBIA VECTOR	0.007349909	0.7352%	923.19	14.11		937.30	0.00
FIRE PATROL	0.00616984	0.6172%	774.97	19.00		793.97	0.00
COLUMBIA SWCD	0.006716954	0.6719%	843.69	6.02		849.71	0.00
GTR ST HELENS AQUATIC DISTRICT	0.005363598	0.5365%	673.70	(37.16)		636.54	0.00
PORT OF COLUMBIA COUNTY	0.000000000	0.0000%	0.00	0.00		0.00	0.00
SCAPPOOSE DRAINAGE	0.003729237	0.3730%	468.41	(56.09)		412.32	0.00
MIST-BIRKENFELD JT RFPD	0.006507926	0.6510%	817.44	(7.21)		810.23	0.00
SCAPPOOSE LIBRARY	0.004059472	0.4061%	509.89	(29.15)		480.74	0.00
VERNONIA RFPD	0.003084178	0.3085%	387.39	(15.67)		371.72	0.00
REDCO	0.003110207	0.3111%	390.66	(45.70)		344.96	0.00
COLUMBIA 4H & EXTENSION	0.003846561	0.3848%	483.15	3.57		486.72	0.00
FIRE PATROL SURCHARGE	0.002800317	0.2801%	351.74	(37.10)		314.64	0.00
CITY COLUMBIA CITY	0.002653714	0.2654%	333.32	(30.67)		302.65	0.00
CLATSKANIE PARK & REC	0.003790329	0.3791%	476.09	155.04		631.13	0.00
CLATSKANIE LIBRARY	0.003122024	0.3123%	392.15	127.78		519.93	0.00
CITY COLUMBIA CITY LO LEVY	0.002105013	0.2106%	264.40	(18.11)		246.29	0.00
BEAVER DRAINAGE	0.001541396	0.1542%	193.61	(22.88)		170.73	0.00
VERNONIA RFPD LO LEVY	0.003964966	0.3966%	498.02	(18.89)		479.13	0.00
VERNONIA RFPD BOND	0.000533384	0.0534%	67.00	(8.00)		59.00	0.00
RAINIER CEMETERY	0.001158139	0.1158%	145.47	28.96		174.43	0.00
RAINIER CEMETERY LO LEVY	0.000742329	0.0743%	93.24	129.23		222.47	0.00
RAINIER DRAINAGE	0.000297359	0.0297%	37.35	37.78		75.13	0.00
MIDLAND DRAINAGE	0.000287045	0.0287%	36.05	(18.74)		17.31	0.00
MIDLAND DRAINAGE SURCHARGE	0.000162489	0.0163%	20.41	29.86		50.27	0.00
DEER ISLAND DRAINAGE	0.00015633	0.0156%	19.64	(2.35)		17.29	0.00
MARSHLAND DRAINAGE	0.000213962	0.0214%	26.87	(0.94)		25.93	0.00
PRESCOTT CITY	0.0000227165	0.0023%	2.85	(2,564.82)	2,564.82	2.85	0.00
PRESCOTT CITY LO LEVY	0.000158262	0.0158%	19.88	28.35		48.23	0.00
WESTLAND DRAINAGE	0.000151009	0.0151%	18.97	(2.28)		16.69	0.00
MAGRUDER DRAINAGE	0.000213824	0.0214%	26.86	(2.50)		24.36	0.00
MS PARK COMMUNITY	0.000151017	0.0151%	18.97	(1.23)		17.74	0.00
CLATSKANIE DRAINAGE	0.000131517	0.0132%	16.52	(1.98)		14.54	0.00
SAUVIES ISL DRAINAGE	0.000122272	0.0122%	15.36	(1.69)		13.67	0.00
SAUVIE ISLAND RFPD # 30	0.0000950422	0.0095%	11.94	(1.83)		10.11	0.00
WOODSON DRAINAGE	0.0000615108	0.0062%	7.73	(0.87)		6.86	0.00
COLUMBIA DRAINAGE	0.0000521976	0.0052%	6.56	(0.79)		5.77	0.00
CLATSOP DIKING	0.0000337124	0.0034%	4.23	(1.13)		3.10	0.00
SAUVIE ISLAND RFPD # 30 LOCAL OPTION	0.0000421394	0.0042%	5.29	(0.81)		4.48	0.00
MEADOW VIEW LIGHTING DIST	0.000028499	0.0029%	3.58	(2.77)		0.81	0.00
JOHN DRAINAGE	0.0000247041	0.0025%	3.10	(0.37)		2.73	0.00
JOHN IMP SURCHARGE	0.0000234410	0.0023%	2.94	(0.35)		2.59	0.00
WEST MULTNOMAH SWCD	0.0000090304	0.0009%	1.13	(0.17)		0.96	0.00
TOTAL	1.000	100.0000%	125,569.08	(6,097.05)	5,780.87	125,252.90	0.00

EXHIBIT B

MIST GAS FIELD: ADMINISTRATIVE EXPENSES INCURRED FY 2022-2023

I. COUNTY STAFF TIME

STAFF	HOURS	HOURLY RATE	TOTAL
Sarah Hanson, County Counsel	2	\$ 260.29	\$ 520.59
Jacyn Normine, Bd of Commissioners	5	\$ 337.32	\$ 1,686.59
		STAFF TIME	\$ 2,207.17

II. MINERAL FUND EXPENSES

None 0.00

TOTAL EXPENSES \$ 2,207.17

VERIFICATION

Pursuant to ORS 275.275(5), I have reviewed the above administrative expenses incurred by Columbia County for which reimbursement is sought from proceeds arising under ORS 275.294, and hereby verify that, to the best of my knowledge, they represent actual costs incurred in the administration of the Mist gas field and natural gas exploration, development, production and storage in the Mist gas fields. The Board of County Commissioners has determined these costs to be reimbursable under ORS 275.275(2)(d) and for which distribution has been authorized under Order No. ____ - 2022.

Dated this day of June, 2023.

COLUMBIA COUNTY TREASURER

By: _____

Mary Ann Guess

Exhibit C
Land Sales: Expenses Incurred by Columbia County FY2022-2023
Reimbursable Under ORS 275.275(1)

1) ORS 275.275(1)(a)(B) - PENALTY AND FEE UNDER ORS 312.120

a) BY GENERAL JUDGMENT SEPTEMBER 2022 (2018) [Taxes & interest under the General Judgment, plus five percent (5%) penalty, plus \$50 fee for properties redeemed prior to the one-year redemption notice being sent, or, for properties not redeemed prior to the one-year notice, the fee incurred for the title search plus the costs incurred by the County related to securing title searches.]

1. Taxes and interest due under the General Judgment;
2. Plus five percent (5%) penalty.
3. For properties redeemed before 1 year redemption notice sent, \$50 for costs incurred by County.
4. For properties not redeemed before 1 year redemption notice sent, the actual cost of the title search plus \$50 for costs incurred by County in obtaining title search.

PROPERTY OWNER	TAX MAP ID NO.	TAX ACCT NO.	TAXES & INTEREST UNDER GEN'L JUDGMENT	5% PENALTY	COSTS OF TITLE SEARCH	AMOUNT REIMBURS-ABLE
GILBERT JUDY	3N2W11-DO-01401	5663	21,680.30	1,084.02	50.00	1,134.02
KELLEY LEONARD & KELLEY-MARTH	7N2W17-AC 01401	18338	15,487.62	774.38	50.00	824.38
MCNAIR ROBERT E	4N4W04-BD-03500	22929	5,239.21	261.96	50.00	311.96
OLSON M A & F M & THIEDE J G	5N2W11-00-00201	15996	5,950.82	297.54	50.00	347.54
PAINTNER BRENT & DAWN	4N1W04-AD- 02800	10168	10,545.65	527.28	50.00	577.28
WILSON MELVINA M	4N2W01-00-01000	17280	18,504.27	925.21	50.00	975.21
CODDINGTON BRANDON	4N1W04-AA-01400	9889	7,903.46	395.17	50.00	445.17
BLACKFORD DENA KAY	4N1W05-CD-00404	12295	17,055.47	852.77	275.00	1,127.77
CALVERT WILLIAM	7N2W17-AD-02100	18476	2,180.32	109.02	275.00	384.02
DAVIS CAROL & RICHARD	5N5W25-CD-00300	24738	2,029.44	101.47	275.00	376.47
DAVIS RICHARD & CAROL	5N5W25-CD-00200	24737	10,658.49	532.92	275.00	807.92
GELLATLY ROBERT ANTHONY	4N1W08-AB-01001	13065	8,583.76	429.19	275.00	704.19
LINDBERG JOSHUA D	7N4W19-00-00200	26543	9,505.94	475.30	275.00	750.30
MCFARLAND CASCADE INVESTMENT	7N2W17-AD-05200	18512	1,067.94	53.40	275.00	328.40
PRATT ROBIN L	4N4W05-AA-00322	23142	2,190.00	109.50	275.00	384.50
SATROM WILLIAM D	3N2W23-AD-11600	7047	130.31	6.52	275.00	281.52
SATROM WILLIAM D	3N2W23-AD-11700	7048	34.22	1.71	275.00	276.71
SATROM WILLIAM D	3N2W24-BC-03900	7211	130.31	6.52	275.00	281.52
SATROM WILLIAM D	3N2W24-BC-04000	7212	34.22	1.71	275.00	276.71
WEBSTER ROBERT E & WILLIAM R	4N2W26-DD-00900	8169	34.22	1.71	275.00	276.71
Totals			138,945.97	6,947.30	3,925.00	10,872.30

b) BY DEED DECEMBER 2022 (2016 foreclosure) [Taxes and interest due under General Judgment, plus five percent (5%) Penalty plus actual cost of Title Search (\$225 +\$150. each), plus \$50 to cover County's costs in obtaining title search]

JOHNSEN BETTY J	7N2W16-DC-07001	27458	58.07	2.90	425.00	427.90
LAJAMBE A R	01N4W03-3U-00300	25040	33.19	1.66	425.00	426.66
STAFFORD DONALD & BRANDY	4N1W04-CB-02902	436954	31.35	1.57	425.00	426.57
UNKNOWN OWNER	4N4404-BC-08500	22891	47.41	2.37	425.00	427.37
Totals			170.02	8.50	1,700.00	1,708.50

=properties redeemed before 1-year redemption notice

2) ORS 275.275(1)(a)(C) – MAINTENANCE AND SUPERVISION OF PROPERTIES

Exhibit C

TOTAL REIMBURSABLE TO COLUMBIA COUNTY from Land Sales Revenues 29,776.77

VERIFICATION

Pursuant to ORS 275.275(5), I have reviewed the above administrative expenses incurred by Columbia County for which reimbursement is sought from proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310, and hereby verify that, to the best of my knowledge, they represent actual costs incurred in the maintenance and supervision of County lands. The Board of County

Dated this ____ day of June, 2023

COLUMBIA COUNTY TREASURER

By: _____
Mary Ann Guess