

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON**

In the Matter of the Distribution of Rail of Rail Reimbursement Payments	) ) )	Order No. 15-2025
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WHEREAS, Columbia County ("County") entered into a Distribution Agreement with the Columbia County Development Agency ("CCDA"), the Port of Columbia County, the Columbia 4H and Extension Service District, the Columbia 9-1-1 Communications District, the Columbia Vector Control District, the Rainier Cemetery District, the Clatskanie Parks and Recreation District, the Clatskanie Library District, the Columbia Soil and Water Conservation District, the Clatskanie 6J School District and the Clatskanie Rural Fire Protection District, effective December 21, 2022, related to the distribution of Reimbursement Payments ("Reimbursement Payments") received from the Port of St. Helens for rail loan pre-payment; and

WHEREAS, pursuant to the Agreement, the CCDA agreed to annually distribute Reimbursement Payments to overlapping taxing districts proportionately based on property tax permanent rate levies, and the percentage attributable to each overlapping tax district ("District") based on that District's tax rate in relation to the total of all the Districts' tax rates in the Tax Code Area; and

WHEREAS, the distribution percentage shall be calculated using the lesser of each District's permanent operating rate as established by ORS 310.200 through ORS 310.246 or the actual rate levied as certified on the current tax roll, excluding levies to pay bonded debt; and

WHEREAS, the parties agreed that the Clatskanie School District's allocation of the payment will be distributed to the Clatskanie Foundation using the lesser of the permanent operating rate of Clatskanie 6J School District as established by ORS 310.200 through ORS 310.246 or the actual rate levied by the School District as certified on the current tax roll; and

WHEREAS, the parties further agreed that distribution of the Reimbursement Payments should occur not later than March 31 of the year following a year in which a Reimbursement Payment is received; and

WHEREAS, the Columbia County Development Agency was terminated by Ordinance No. 2023-2 on June 30, 2023; and

WHEREAS, upon termination of the CCDA, the County was substituted for the Agency for contractual obligations of the CCDA; and

WHEREAS, the County received a Reimbursement Payment in the amount of \$230,017.86 on February 27, 2024, for 2024; and

WHEREAS, the County received a Reimbursement Payment in the amount of \$230,017.86 March 4, 2025, for 2025; and

WHEREAS, the County Assessor and County Treasurer have calculated the percentage of the Reimbursement Payment to each District and have prepared a Distribution Schedule which is attached hereto as Exhibit A and incorporated herein by this reference;


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

1. The Distribution Schedule attached hereto as Exhibit A is hereby approved.

2. The County Treasurer is authorized to immediately distribute those amounts set forth in Exhibit A, "Distribution Amount", to the Districts shown therein.

DATED this 30<sup>th</sup> day of April, 2025.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By:   
Kellie Jo Smith, Chair

By:   
Casey Garrett, Commissioner

By:   
Margaret Magruder, Commissioner

Approved as to form

By:   
Office of County Counsel

## Exhibit "A"

BOOK \_\_\_\_\_ PAGE \_\_\_\_\_

2023 Certified Roll	Rate	Percentage of overall rate	Rail Payment Received
			<b>\$230,017.86</b>
			<b>Distribution Amount</b>
Columbia County	1.3956	12.2089	<b>\$28,082.65</b>
Jail Operations	0.5797	5.0713	<b>\$11,664.90</b>
Patrol Enforcement	0.2900	2.537	<b>\$5,835.55</b>
Columbia 4H and Extension	0.0571	0.4995	<b>\$1,148.94</b>
Columbia 911 Comm District	0.2554	2.2343	<b>\$5,139.29</b>
Columbia 911 Local Option	0.2900	2.537	<b>\$5,835.55</b>
Columbia Vector	0.1279	1.1189	<b>\$2,573.67</b>
Rainier Cemetery	0.0709	0.6202	<b>\$1,426.57</b>
Rainier Cemetery Local Option	0.0500	0.4374	<b>\$1,006.10</b>
Clatskanie Park & Rec	0.3483	3.047	<b>\$7,008.64</b>
Clatskanie Library	0.2868	2.509	<b>\$5,771.15</b>
Port of Columbia County	0.0000	0	<b>\$0.00</b>
Columbia SWCD	0.1000	0.8748	<b>\$2,012.20</b>
Clatskanie RFPD	1.7198	15.045	<b>\$34,606.19</b>
Clatskanie RFPD Local Option	1.2533	10.964	<b>\$25,219.16</b>
Clatskanie School District for Clatskanie Foundation	4.6062	40.2957	<b>\$92,687.30</b>
Overall Rate/Totals	11.4310	100	<b>\$230,017.86</b>

2024 Certified Roll	Rate	Percentage of Rate	Rail Payment Received
			<b>\$230,017.86</b>
			<b>Distribution Amount</b>
Columbia County	1.3956	12.5267	<b>\$28,813.65</b>
Jail Operations	0.5797	5.2033	<b>\$11,968.52</b>
Patrol Enforcement	0.2900	2.603	<b>\$5,987.36</b>
Columbia 4H and Extension	0.0571	0.5125	<b>\$1,178.84</b>
Columbia 911 Comm District	0.2554	2.2924	<b>\$5,272.93</b>
Columbia Vector	0.1279	1.148	<b>\$2,640.61</b>
Rainier Cemetery	0.0709	0.6364	<b>\$1,463.83</b>
Rainier Cemetery Local Option	0.0500	0.4488	<b>\$1,032.32</b>
Clatskanie Park & Rec	0.3483	3.1263	<b>\$7,191.05</b>
Clatskanie Library	0.2868	2.5743	<b>\$5,921.35</b>
Port of Columbia County	0.0000	0	<b>\$0.00</b>
Columbia SWCD	0.1000	0.8976	<b>\$2,064.64</b>
Clatskanie RFPD	1.7198	15.4367	<b>\$35,507.17</b>
Clatskanie RFPD Local Option	1.2533	11.2494	<b>\$25,875.63</b>
Clatskanie School District for Clatskanie Foundation	4.6062	41.3446	<b>\$95,099.96</b>
Overall Rate/Totals	11.1410	100	<b>\$230,017.86</b>