

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Distribution of)
Proceeds Under ORS 275.275)
[2026 Distribution: Gas & Land Sales])

ORDER NO. 14-2026

WHEREAS, ORS 275.275 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; and

WHEREAS, corrections to prior years distributions, reflecting overpayments and underpayments are shown in Exhibit A;

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 Treasurer is authorized to immediately distribute the amounts shown in Exhibit A, Section V. "Land FY2024-2025 Net Distribution" as owing to such Districts.
7. 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 24th day of June, 2026.

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

2025-2026 DISTRIBUTION: REVENUES FROM GAS RENTS/ROYALTIES AND LAND SALES

I. GAS RENTS/ROYALTIES			
2025-2026			
	ROYALTIES	INTEREST	TOTAL
Revenue: Gas Rents/Royalties	\$ 143,910.59	3,597.34	147,507.93
Less Mist-Birkenfeld Impact			(9,735.52)
Less Vernonia RFPD Impact			(5,016.27)
Total Rents/Royalties for Distribution			132,757.14

II. GAS/MINERAL EXPENSES REIMBURSABLE TO COUNTY

A) County administrative expenses & costs incurred in FY2025-2026 [see, Exhibit B-1]

Total County Expenses for Reimbursement	(39,252.19)	(39,252.19)
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Gas Rent/Royalties Distribution	93,504.95
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III. LAND SALES		
2025-2026		
Land Sales – Revenues & Interest		0.00
Less Expenses Reimbursable to County [see, Exhibit C]	(79,189.80)	(79,189.80)
Carry-over from 2024-2025 Distribution	(147,393.09)	
(Total carry-over to be reimbursed to Columbia County in subsequent distributions)	(226,582.89)	
Total Land Sales for Distribution	(79,189.80)	

Amount to be distributed for 25-26

IV. TOTAL FOR THIS DISTRIBUTION GAS ONLY	93,504.95
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Summary of Land Over Distribution from 2021 through 2025		Distribution and Method
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V. DISTRIBUTION TO TAXING DISTRICTS	2025-26 TAX RATE	PERCENTAGE	GAS FY2025-2026 AMOUNT TO BE DISTRIBUTED	LAND FY2025-2026 AMOUNT TO BE DISTRIBUTED	LAND OVERPAID DISTRIBUTION AT 6/30/2025	LAND FY2025-2026 NET DISTRIBUTION	L/A/J	Gas Only	Land	Total Distribution
BEAVER DRAINAGE	0.001524302	0.00152	141.77	(120.07)	(356.24)	(476.31)	L	141.77		141.77
CCDA - COLCO DEV AGENCY/Closed	0	0.00000	0.00	0.00	19.83	19.83	J	0.00	19.83	19.83
CITY COLUMBIA CITY	0.002695558	0.00288	250.80	(212.40)	(520.69)	(733.09)	L	250.80		250.80
CITY COLUMBIA CITY LO LEVY	0.002138998	0.00213	198.94	(168.49)	(86.08)	(254.57)	L	198.94		198.94
CLATSKANIE 6J SCHOOL	0.042727355	0.04250	3,973.97	(3,365.57)	(1,138.06)	(4,501.63)	L	3,973.97		3,973.97
CLATSKANIE 6J SCHOOL BOND	0.004328207	0.00431	402.56	(340.93)	3,372.45	3,031.52	L	402.56	0.00	402.56
CLATSKANIE CITY	0.01028618	0.01023	956.69	(810.23)	(1,490.32)	(2,300.55)	L	956.69		956.69
CLATSKANIE DRAINAGE	0.000165583	0.00016	15.40	(13.04)	(31.35)	(44.40)	A	15.40		15.40
CLATSKANIE LIBRARY	0.00314363	0.00313	292.38	(247.62)	108.59	(139.03)	L	292.38	0.00	292.38
CLATSKANIE PARK & REC	0.00381773	0.00380	355.08	(300.72)	131.22	(169.50)	L	355.08	0.00	355.08
CLATSKANIE RFPD	0.018007966	0.01791	1,674.88	(1,418.46)	782.00	(636.46)	L	1,674.88	0.00	1,674.88
CLATSKANIE RFPD LO LEVY	0.012818253	0.01275	1,192.20	(1,009.68)	(2,192.76)	(3,202.43)	L	1,192.20		1,192.20
CLATSOP DIKING	0.005402076	0.00537	502.43	(425.51)	(11.09)	(436.61)	A	502.43		502.43
COL 9-1-1 COMM DISTR	0.017349438	0.01726	1,613.63	(1,366.59)	(2,391.44)	(3,758.03)	L	1,613.63		1,613.63
COL 911 LO LEVY/Closed		0.00000	0.00	0.00	(3,190.92)	(3,190.92)	L	0.00		0.00
COLUMBIA 4H & EXTENSION	0.003879325	0.00386	360.81	(305.57)	(535.78)	(841.35)	J	360.81		360.81
COLUMBIA COUNTY	0.095732105	0.09522	8,903.81	(7,540.68)	(23,876.76)	(31,417.44)	J	8,903.81		8,903.81
COLUMBIA DRAINAGE	0.000047795	0.00005	4.45	(3.76)	(12.45)	(18.21)	A	4.45		4.45
COLUMBIA RIVER FIRE	0.094114819	0.09361	8,753.39	(7,413.29)	(16,627.81)	(24,040.90)	L	8,753.39		8,753.39
COLUMBIA SWCD	0.006781839	0.00675	630.76	(534.20)	(935.90)	(1,470.10)	L	630.76		630.76
COLUMBIA VECTOR	0.007392263	0.00735	687.54	(582.28)	(994.11)	(1,576.39)	L	687.54		687.54
DEER ISLAND DRAINAGE	0.000125252	0.00012	11.65	(8.87)	(36.73)	(46.59)	A	11.65		11.65
FIRE PATROL	0.005584936	0.00556	519.44	(439.92)	(384.77)	(824.69)	A	519.44		519.44
FIRE PATROL SURCHARGE	0.003195245	0.00318	297.18	(251.68)	(634.53)	(886.22)	A	297.18		297.18
GTR ST HELENS AQUATIC DISTRICT	0.005415067	0.00539	503.64	(426.54)	(985.72)	(1,412.25)	L	503.64		503.64
JAIL OPERATIONS - LOCAL OPTION	0.039055791	0.03885	3,632.48	(3,076.37)	(6,378.51)	(9,454.88)	J	3,632.48		3,632.48
JOHN DRAINAGE	0.000022621	0.00002	2.10	(1.78)	(5.89)	(7.67)	A	2.10		2.10
JOHN IMP SURCHARGE	0.000021464	0.00002	2.00	(1.69)	(5.58)	(7.27)	A	2.00		2.00
MAGRUDER DRAINAGE	0.000151782	0.00015	14.12	(11.96)	(19.87)	(31.82)	A	14.12		14.12
MARSHLAND DRAINAGE	0.000247473	0.00025	23.02	(19.49)	(41.67)	(61.17)	A	23.02		23.02
MEADOW VIEW LIGHTING DIST	0.000030055	0.00003	2.80	(2.37)	0.39	(1.98)	J	2.80		2.80
MIDLAND DRAINAGE	0.000262835	0.00026	24.45	(20.70)	(127.01)	(147.71)	A	24.45		24.45
MIDLAND DRAINAGE SURCHARGE	0.000148784	0.00015	13.84	(11.72)	95.51	83.79	A	13.84		13.84
MIST-BIRKENFELD JT RFPD	0.006828794	0.00679	635.13	(537.89)	(855.42)	(1,393.32)	L	635.13		635.13
MS PARK COMMUNITY	0.000140368	0.00014	13.06	(11.06)	(22.35)	(33.41)	A	13.06		13.06
NW REGIONAL ESD	0.010348204	0.01029	962.46	(815.11)	(1,422.71)	(2,237.82)	L	962.46		962.46
PATROL ENFORCEMENT -LOCAL OPTION	0.019538025	0.01943	1,817.18	(1,538.98)	(277.21)	(1,816.19)	J	1,817.18		1,817.18
PORT OF COLUMBIA COUNTY	0.005122144	0.00509	476.40	(403.46)	0.00	(403.46)	L	476.40		476.40
PORTLAND COMM COLLEGE	0.013796368	0.01372	1,283.17	(1,086.72)	(6,871.00)	(7,957.72)	L	1,283.17		1,283.17
PORTLAND COMM COLLEGE BOND	0.017698833	0.01760	1,646.12	(1,394.11)	957.66	(436.45)	L	1,646.12		1,646.12
PRESCOTT CITY	0.000022938	0.00002	2.13	(1.81)	0.19	(1.62)	A	2.13		2.13
PRESCOTT CITY LO LEVY/Closed	0	0.00000	0.00	0.00	92.24	92.24	A	0.00	90.62	90.62
RAINIER 13 SCHOOL	0.050041246	0.04978	4,654.21	(3,941.68)	(8,369.12)	(12,310.79)	L	4,654.21		4,654.21
RAINIER CEMETERY	0.001168528	0.00116	108.68	(92.04)	(33.02)	(125.07)	L	108.68		108.68
RAINIER CEMETERY LO LEVY	0.000752067	0.00075	69.95	(59.24)	429.28	370.04	L	69.95	244.97	314.92
RAINIER CITY	0.01471705	0.01464	1,368.80	(1,159.24)	(6,656.53)	(7,815.77)	L	1,368.80		1,368.80
RAINIER CITY BOND	0.004912677	0.00489	456.92	(386.96)	3,158.73	2,771.77	L	456.92		456.92
RAINIER DRAINAGE	0.000367449	0.00037	34.18	(28.94)	(43.43)	(72.37)	A	34.18		34.18
RAINIER DRAINAGE SURECHARGE	0.000365064	0.00036	33.95	(28.76)	(4.08)	(32.84)	A	33.95		33.95
REDCO	0.002845792	0.00283	264.68	(224.16)	(736.14)	(960.30)	L	264.68		264.68
SALVIE ISLAND RFPD # 30	0.000096517	0.00010	8.98	(7.60)	(22.29)	(29.89)	L	8.98		8.98
SALVIE ISLAND RFPD # 30 LOCAL OPTION	0.000042793	0.00004	3.98	(3.37)	(9.88)	(13.25)	L	3.98		3.98
SAUVIES ISL DRAINAGE	0.00013698	0.00014	12.74	(10.79)	(22.98)	(33.77)	A	12.74		12.74
SCAPPOOSE 1 JT SCHOOL	0.091409938	0.09092	8,501.81	(7,200.23)	(35,140.15)	(42,340.38)	L	8,501.81		8,501.81
SCAPPOOSE 1 JT SCHOOL BOND	0.023296819	0.02317	2,166.78	(1,835.06)	15,404.17	13,569.12	L	2,166.78		2,166.78
SCAPPOOSE CITY	0.026828065	0.02669	2,495.21	(2,113.21)	(4,345.05)	(6,458.26)	L	2,495.21		2,495.21
SCAPPOOSE DRAINAGE	0.003414705	0.00340	317.59	(268.97)	(889.05)	(1,158.02)	L	317.59		317.59
SCAPPOOSE JT RFPD	0.017457945	0.01737	1,623.72	(1,375.14)	(2,910.68)	(4,285.82)	L	1,623.72		1,623.72
SCAPPOOSE JT RFPD LO LEVY	0.032243172	0.03207	2,998.86	(2,539.75)	3,784.01	1,244.26	L	2,998.86		2,998.86
SCAPPOOSE LIBRARY	0.004014821	0.00399	373.41	(316.24)	(669.88)	(986.12)	L	373.41		373.41
SCAPPOOSE URBAN RENEWAL	0.006474327	0.00644	602.16	(509.97)	589.90	78.93	L	602.16		602.16
ST HELENS 502 SCHOOL	0.114978028	0.11437	10,693.82	(9,056.65)	(42,553.26)	(51,609.91)	L	10,693.82		10,693.82
ST HELENS 502 SCHOOL BOND	0.053630741	0.05335	4,988.06	(4,224.42)	27,741.05	23,516.63	L	4,988.06		4,988.06
ST HELENS CITY	0.022963901	0.02284	2,135.82	(1,808.83)	(4,230.56)	(6,039.39)	L	2,135.82		2,135.82
ST HELENS URA	0.004934812	0.00491	458.97	(388.71)	4,102.54	3,713.84	L	458.97		458.97
VERNONIA 47 JT SCHOOL	0.03783842	0.03764	3,519.26	(2,980.48)	(14,482.81)	(17,463.29)	L	3,519.26		3,519.26
VERNONIA 47 JT SCHOOL BOND	0.011421245	0.01136	1,062.26	(899.63)	6,725.55	5,825.91	L	1,062.26		1,062.26

V. DISTRIBUTION TO TAXING DISTRICTS

2025-26 TAX RATE	PERCENTAGE	GAS FY2025-2026 AMOUNT TO BE DISTRIBUTED	LAND FY2026-2026 AMOUNT TO BE DISTRIBUTED	LAND OVERPAID DISTRIBUTION AT 6/30/2025	LAND FY2025-2026 NET DISTRIBUTION	PAGE		Total Distribution	
						L/A/J	Gas Only		Land
0.010715652	0.01066	996.64	(844.06)	(1,697.32)	(2,541.37)	L	996.64	996.64	
0.003213631	0.00320	298.89	(253.13)	(528.47)	(781.60)	L	298.89	298.89	
0.000613406	0.00081	57.05	(48.32)	(127.57)	(175.88)	L	57.05	57.05	
0.004123005	0.00410	383.47	(324.76)	(677.89)	(1,002.65)	L	383.47	383.47	
0.000009170	0.00001	0.85	(0.72)	(2.12)	(2.84)	A	0.85	0.85	
0.000138272	0.00014	12.86	(10.89)	(36.00)	(46.89)	A	12.86	12.86	
0.000070404	0.00007	6.55	(5.55)	(12.37)	(17.92)	A	6.55	6.55	
1.0053	1.0000	93,504.95	(79,189.80)	(129,164.88)	(208,354.68)		93,504.95	355.42	93,860.37

**EXHIBIT B - STAFF TIME COSTS FOR GAS FUNDS
2024-25**

Payroll No	Hourly Rate	FICA	PERS	INS	WC	PLO	WBF	Loaded Rate	Hrs		TOTAL \$
Hanson, S	\$ 100.54	\$ 7.69	\$ 33.32	\$ 16.11	\$ 0.06	\$ 0.40	\$ 0.01	\$ 158.13	\$ 2.00	Gas	\$ 316.26
Hanson, S	\$ 100.54	\$ 7.69	\$ 33.32	\$ 16.11	\$ 0.06	\$ 0.40	\$ 0.01	\$ 158.13	\$ 49.00	Land	\$ 7,748.29
McGlone, \$	64.52	\$ 4.94	\$ 21.38	\$ 13.69	\$ 0.04	\$ 0.26	\$ 0.01	\$ 104.83	#####	Land	\$ 29,562.42
Normine, \$	50.25	\$ 3.84	\$ 14.72	\$ 12.21	\$ 0.03	\$ 0.20	\$ 0.01	\$ 81.26	\$ 20.00		\$ 1,625.22
	Staff	Hours	Rate	Total Cost							\$ 39,252.19

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 Commissioners has determined these costs to be reimbursable under ORS 275.275(1)(a)(C) and for which distribution will be authorized in Order No. ____ - 2025.

Dated this 12th day of June, 2026

COLUMBIA COUNTY TREASURER

By: 
Mary Ann Guess
Treasurer

Exhibit C
Land Sales: Expenses Incurred by Columbia County FY2025-2026
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 2025 (2021) [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	COST OF TITLE SEARCH	AMOUNT REIMBURSABLE
DILLARD COLUMBUS	4N4W05AC 01000	23166	3868.75	193.44	50.00	243.44
JOHNSON GARY C & KING PATRICIA N	4N1W04CD01700 U6	10716	47.92	2.40	50.00	52.40
MORTENSEN ERIC	5N2W24B000500	16195	653.24	32.66	50.00	82.66
DAVIS CAROL & RICHARD	5N5W25CD000300	24738	2029.44	101.47	50.00	151.47
POTTER CASEY IRREVOCABLE DISABILITY TRU	6N2W260002201	16448	216.49	10.82	50.00	60.82
OHM EQUITY PARTNERS LLC	3N2W12BD01400	3665	6636.99	331.85	50.00	381.85
DAVIS RICHARD & CAROL	5N5W25CD000200	24737	10658.49	532.92	275.00	807.92
KENT RUSSELL & MUTERSBAUGH KENT	4N2W190000602	8528	10666.22	533.31	50.00	583.31
KIRKLAND EDWARD A ET AL	7N3W03C001900	20388	4333.40	216.67	50.00	266.67
SCOTT DAVID J & TERESA A	7N3W10B000401	20670	4472.30	233.62	50.00	283.62
			43,583.24	2,189.16	725.00	2,914.16

=properties redeemed before 1-year redemption notice

b) DEED (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 No Property deeded to county until after December 2025

Direct Program Supervision Cost

Hanson, Sarah
Normine, Jacyn
McGlone, Ed

7,748.29
1,625.22
29,562.42

Staff Time 38,935.93

b) Direct Expense incurred in Supervising the Program

Direct Exp to be Distributed

None

TOTAL SUPERVISORY EXPENSE 0.00

c) EXPENSES INCURRED -- Maintenance and Clean Up

DATE	ITEM	VENDOR	DESCRIPTION	AMOUNT
6/4/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	793.80
7/7/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	824.46
8/5/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	6,010.42
9/30/2025	JE	6.0001 Inv 20247BOCC	Labor by Work Crew	375.00
9/8/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	6,698.38
10/7/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	7,225.96
11/6/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	3,098.35
12/5/2025	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	5,603.61
1/8/2026	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	392.78
3/13/2026	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	2,126.47
4/3/2026	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	2,080.54
5/7/2026	AP	Snell & Wilmer L.L.P.	Counsel - Matter 0001	2,109.94

TOTAL EXPENSE 37,339.71

Maintenance and Clean Up Costs 37,339.71

TOTAL REIMBURSABLE TO COLUMBIA COUNTY from Land Sales Revenues 79,189.80

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 Commissioners has determined these costs to be reimbursable under ORS 275.275(1)(a)(C) and for which distribution will be authorized in Order No. XX-XXXX

Dated this 12th day of June, 2026

COLUMBIA COUNTY TREASURER

By:

Mary Ann Guess
 Mary Ann Guess
 Treasurer