

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Distribution of)
Forest Trust Land Revenues)
[2026 Distribution])
_____)

ORDER NO. 16- 2026

WHEREAS, ORS 530.115 governs the disposition of certain revenue from lands acquired under ORS 530.010 to 530.040; including forest trust land revenues; and

WHEREAS, ORS 530.115(1)(a) provides that the County general fund shall first be reimbursed for all costs and expenses incurred by the County in the maintenance and supervision of forest trust lands, provided that the proceeds so applied shall not be less than ten (10) percent of the total proceeds received; and

WHEREAS, pursuant to ORS 530.115(1) forest trust land revenue shall be credited to the county in which the lands are situated and applied pursuant to ORS 530.115(1)(a) to 530.115(1)(c); and

WHEREAS, the County has been credited with forest trust land revenue as shown on Exhibit A, which is attached hereto and incorporated herein by this reference; and

WHEREAS, after costs and expenses are reimbursed to the County, 25% of the remainder shall be credited and paid to the County School Fund and the remainder shall be prorated and apportioned to the taxing districts in which the lands are situated; and

WHEREAS, Resolution and Order No. 35 - 2005 dated June 29, 2005, and effective retroactive to July 1, 2004, governs how costs and expenses incurred in the maintenance and supervision of forest trust lands shall be determined; and

WHEREAS, the total forest trust land revenues received between July 1, 2025, and June 26, 2026, plus interest; the costs and expenses incurred in the maintenance and supervision of such forest trust lands during that time period; the monies due the County School Fund pursuant to ORS 530.115(1)(b); and, the monies to be reimbursed to the affected taxing districts pursuant to ORS 530.115(1)(c) are summarized on the attached Exhibit A;

NOW, THEREFORE, I IS HEREBY ORDERED as follows:

1. The schedule of forest trust revenues, costs, expenses, and distributions attached hereto as Exhibit A is approved.

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2. The Treasurer is authorized to distribute those amounts set forth in Exhibit A, Section I, Forest Trust Lands Receipts, to Columbia County's General Fund and to the County School District/Education Service District for the County School Fund, and is further authorized to distribute those amounts set forth in Section II, Schedule of Distributions, to the taxing districts as shown therein.

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

FOREST TRUST LANDS – PROCEEDS AND DISTRIBUTIONS

(UNDER ORS 530.115[1])

I. FOREST TRUST LANDS RECEIPTS (July 1, 2025 through June 30, 2026)

803-000.00-212.00-000-00

Qtr 4 2024-2025) Payment Dept Forestry 7/31/25	639,425.38
Qtr 1 Payment Dept Forestry 10/31/2025	447,548.05
Qtr 2 Payment Dept Forestry 1/30/2026	1,100.92

Total Revenues **1,088,074.35**

62,424.17

Plus Interest (July 2025-Mar 2026) 27,728.15

TOTAL RECEIPTS **1,115,802.50**

LESS COUNTY COSTS AND EXPENSES J/E
10% administrative costs pursuant to ORS
530.115(1)(a) to General Fund **(111,580.25)**

Subtotal **1,004,222.25**

LESS COUNTY SCHOOL FUND (25%) J/E
0.25 **(251,055.56)**

816-000.00-212.00-000-00

**TOTAL FOREST TRUST LANDS
REVENUE FOR DISTRIBUTION** **753,166.69**

II.SCHEDULE OF DISTRIBUTIONS Taxing Districts	Distribution	Distribution	Amount		Vendor #	Disbursement
	Formula	Formula				
	per ORS 311.390	per ORS 530.115				
		(proration of tax rate)				
Columbia County	0.095732	18.91%	142,435.21	J/E		142,435.21
Columbia 4-H	0.003879	0.77%	5,771.86	J/E		5,771.86
Jail Operations - Local Option	0.03906	7.72%	58,109.24	J/E		58,109.24
Patrol Operations - Local Option	0.01954	3.86%	29,069.69	J/E		29,069.69
9-1-1 Communication District	0.01735	3.43%	25,813.40	LGIP	471	25,813.40
Gr St Helens Aquatic District	0.00542	1.07%	8,056.82	LGIP	968	8,056.82
Mist-Birkenfeld RFPD	0.00683	1.35%	10,160.23	LGIP	1503	10,160.23
NW Regional ESD	0.01035	2.04%	15,396.60	LGIP	1617	15,396.60
St Helens 502 School District	0.11498	22.71%	171,070.29	LGIP	2219	171,070.29
Rainier 13 School District	0.05004	9.89%	74,453.97	LGIP	1949	74,453.97
Scappoose 1 JT School District	0.09141	18.06%	136,004.46	LGIP	2106	136,004.46
Vernonia 47 JT School District	0.03784	7.47%	56,297.97	LGIP	2506	56,297.97
Portland Community College	0.01380	2.73%	20,526.95	LGIP	1888	20,526.95
Totals	0.506211	100%	753,166.69			753,166.69

GL	598,021.81	
LGIP	517,780.69	632,174.34
	1,115,802.50	
	1,115,802.50	