

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Electing to Have Certain Revenues)
Disposed of Under ORS 530.110(1))
[Forest Trust Lands])
_____)

RESOLUTION AND ORDER NO. 35-2005

WHEREAS, Columbia County periodically receives a portion of certain revenues derived from lands previously transferred by Columbia County to the State Board of Forestry pursuant to Section 5, Chapter 478, Oregon Laws 1939 as amended from time to time (now ORS 530.010 to ORS 530.040); and

WHEREAS, ORS 530.170 authorizes the Board of County Commissioners, by resolution duly made and entered, to elect to have said revenues disposed of as provided in ORS 530.110(1) which incorporates the disposition formula set forth in ORS 530.115(1)(a) through ORS 530.115(1)(c); and

WHEREAS, ORS 530.115(1)(a) through 530.115(1)(c) provide that from those revenues the County General Fund shall be reimbursed for certain costs and expenses; that twenty-five (25%) percent of the remainder of the revenues shall be credited to the County School Fund; and that the remaining revenues shall be prorated and apportioned to the various taxing districts in which the lands are situated; and

WHEREAS, it is in the best interest of Columbia County, including all taxing districts therein, to make the election authorized by ORS 530.170, including defining those County costs and expenses properly reimbursable from such revenues pursuant to ORS 530.115(1)(a);

NOW, THEREFORE, IT IS HEREBY ORDERED that:

(1) The County General Fund shall be reimbursed for all costs and expenses incurred by the County in the maintenance and supervision of such lands and in any suits by it to quiet its title to lands conveyed to the State, provided that the proceeds so applied shall not be less than ten percent (10%) of the total proceeds received as provided in ORS 530.115(1)(a);

(2) Exhibit "A", which is attached hereto and incorporated herein by this reference, is adopted as the list of costs and expenses which the Board has determined, within the statutory meaning and intent of ORS 530.115(1)(a), to be directly related to the maintenance and supervision of such ORS 530.010 to 530.040 lands (hereinafter "forest trust lands") within Columbia County;

(3) Twenty-five percent (25%) of the remainder of the funds received and not so reimbursed shall be credited and paid into the County School Fund created under ORS 328.005 as provided in ORS 530.115(1)(b);

(4) The remainder of the money shall be prorated and apportioned by the County to the various taxing districts in which the lands are situated and in the proportion that the rate of tax levy in each district as shown by the tax levy filed with the assessor for the last year in process of collection, bears to the total rate of tax levy of all such taxing bodies for such year as provided in ORS 530.115(1)(c);

(5) The following general procedures shall govern the administration of revenues derived from such forest trust lands received by Columbia County from the State of Oregon:

(a) Such revenues shall be deposited in a segregated account reserved solely for the deposit and disbursement of such revenues;

(b) Revenues shall be applied in accordance with ORS 530.115(1)(a) through 530.115(1)(c), and Exhibit "A" hereto, by the end of each fiscal year;

(c) Interest earnings, if any, on such revenues while in the possession of Columbia County shall be credited and apportioned in the same manner as the revenues themselves; i.e., in accord with ORS 530.115(1)(a) through 530.115(1)(c), and Exhibit "A" hereto; and

(d) The Board of County Commissioners reserves the right to periodically, but not less frequently than annually, review and, if appropriate, adjust the percentage of actual and/or imputed "administrative overhead" costs which are properly recoverable from revenues derived from such ORS 530.010 to 530.040 lands within Columbia County prior to disbursements of such revenues to eligible taxing districts.

(6) A certified copy of this Resolution and Order be delivered to the State Board of Forestry in the manner necessary to effectuate and continue this election under ORS 530.170.

(7) All previous Resolutions and Orders electing to have certain revenues disposed of under ORS 530.110(1) are hereby superseded, including, but not limited to, Resolution and Order Nos. 29-86, 244-90, 266-92 and 152-93.

(8) This Resolution and Order shall be effective retroactive to July 1, 2004.

DATED this 29 day of June, 2005.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

Approved, as to form

By: John K. Hayes
Office of County Counsel

By: [Signature]
Chair

By: [Signature]
Commissioner

By: [Signature]
Commissioner

S:\COUNSEL\FOREST TRUST\ORDER 35 - 2005.wpd

EXHIBIT "A"

COSTS AND EXPENSES INCURRED BY THE COUNTY IN THE MAINTENANCE AND SUPERVISION OF ORS 530.010 TO 530.040 LANDS (hereinafter "Forest Trust Lands") REIMBURSABLE UNDER ORS 530.115(1)(a)

The following costs and expenses, when incurred by the County, shall be reimbursable out of revenues received from forest trust lands:

(1) General administrative overhead assessments which shall be not less than those amounts applied to all other grants, special funds and revenue sources administered by the County. Such overhead assessments may be reviewed annually by the Board of County Commissioners and may be adjusted accordingly based upon actual or estimated (imputed) operational costs and expenses as determined by the Director of Finance and Taxation.

(2) Costs and expenses arising out of the County's participation in the Council of Forest Trust Land Counties (CFTLC) of the Association of Oregon Counties (AOC) including, but not limited to:

(a) Annual dues assessments;

(b) Legal Defense Fund assessments; and

(c) Such other assessments as may be authorized pursuant to the Constitution and/or By-Laws of the CFTLC.

(3) Costs and expenses arising out of any suits brought by Columbia County to quiet title to the lands conveyed by the County to the State of Oregon.

(4) Attorneys' fees and costs and disbursements incurred in any litigation arising out of the County's maintenance and supervision of the lands conveyed by the County to the State of Oregon or out of the administration of the revenues derived from those lands.

(5) Costs and expenses associated with capital, repair, maintenance or improvement projects directly related to the protection, administration and supervision of the lands conveyed by the County to the State of Oregon including, but not limited to, those involving:

(a) County bridges, culverts and ditches;

(b) Firebreaks and trails across County owned and/or leased property;

(c) County roadways, roads, rights-of-way and easements; and

(d) Such other projects which, in the judgment of the Board of County Commissioners, meet the meaning and intent of ORS 530.115(1)(a).

The following criteria shall, as a minimum, guide either the full or partial funding of such capital, repair, maintenance or improvement projects utilizing revenues derived from forest trust lands:

(e) The proposed project site or facility must be under the County's jurisdiction or legal control;

(f) The project will directly benefit, facilitate or enhance the forest trust lands management program of the Department of Forestry in Columbia County and without which present or

future revenues from such lands to the County could be diminished or curtailed;

(g) The project is required to either prevent, mitigate or repair damage to County roads, bridges and other facilities arising from resource management, protection and harvesting activities on such forest trust lands in Columbia County;

(h) The project is required to prevent or mitigate damage to such forest trust lands in the County due to fire, insects, disease and other man-caused or natural catastrophes; and

(i) No such project shall be undertaken without the approval of the Board of County Commissioners.

(6) Any and all other costs and expenses which may be authorized from time to time by the Board of County Commissioners, provided, however, that such costs and expenses meet the statutory tests contained in ORS 530.115(1)(a).