

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Interpretation of the)
of the Columbia County Natural Resources)
Depletion Fee Ordinance)
_____)

ORDER NO. 24-2011

WHEREAS, on November 6, 1990, the electors of Columbia County approved Ordinance No. 90-20, the Columbia County Natural Resources Depletion Fee Ordinance (the "Depletion Fee Ordinance"), which imposed a depletion fee of \$0.10 per ton on natural resources severed and depleted in Columbia County, Oregon; and

WHEREAS, on November 5, 1996, the electors of Columbia County approved Ordinance No. 96-2, which amended the Depletion Fee Ordinance by increasing the depletion fee to \$0.15 per ton and imposed a transportation fee of \$0.15 per ton for natural resources transported into Columbia County, Oregon; and

WHEREAS, questions have been raised whether the transportation fee applies to natural resources that are transported into Columbia County, but that are not naturally occurring in Columbia County; and

WHEREAS, the Board of County Commissioners are issuing this interpretation to resolve that question.

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. The Board adopts the following findings of fact:
 - A. The Depletion Fee Ordinance (Ordinance No. 90-20, *as amended*) imposes a depletion fee when natural resources are severed and depleted for commercial, construction or industrial use within Columbia County, and a transportation fee when natural resources are transported into the County for commercial, construction or industrial use within Columbia County.
 - B. The transportation fee was enacted by Ordinance No. 96-2 on September 4, 1996, to correct an unintended disadvantage that the Depletion Fee Ordinance imposed on local operators. Prior to the enactment of the transportation fee, operators who severed and/or depleted natural deposits or spoils located in Columbia County were subject to the depletion fee when bidding on local projects while operators who transported natural deposits and spoils from locations outside Columbia County were not.
 - C. The transportation fee, however, was not intended to apply to the transport of severed or depleted deposits or spoils that are not naturally occurring in the

County. Such an application of the transportation fee would do nothing to correct the disadvantage that the depletion fee creates for local operators, which was the intended purpose of the transportation fee.

2. Based on the foregoing findings, the transportation fee does not apply to the transport of natural resources that are not naturally occurring in the County.

DATED this 2nd day of Nov, 2011.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: [Signature]
Anthony Hyde, Chair

By: [Signature]
Earl Fisher, Commissioner

By: [Signature]
Henry Heimuller, Commissioner

Approved as to form:

By: [Signature]
Office of County Counsel

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