

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Calling an Election to	)	
Consider Adoption of a Columbia County	)	ORDER NO. 29-2026
Transient Lodging Tax	)	

WHEREAS, in the last 2 fiscal years the County was forced to implement mandated furlough reductions, reduce personnel by 14 FTE, use one-time resources, and sell County assets in order to balance the General Fund; and

WHEREAS, the County began an initiative to review the County's fiscal sustainability in 2019, to assist the County in its strategic decision-making process to meet capital and operations/maintenance funding needs into the future; and

WHEREAS, on November 6, 2019, the Board of County Commissioners adopted a final report (the "Report") establishing a framework for fiscal sustainability in the County; and

WHEREAS, as described in the Report, due to Measures 5 and 50 adopted in the 1990s, there are structural limitations on the growth of property tax revenues, even as statewide infrastructure and service needs continue to increase, and the County has realized significant reductions in other funding sources to balance its annual budgets, leading to unsustainable budget gaps and reduced services; and

WHEREAS, the County is mandated by the State to perform hundreds of wide-ranging mandated services for the community; and

WHEREAS, the County also provides non-mandated services such as transit services and the Fair, to contribute to the quality of life in the county; and

WHEREAS, increasingly it is becoming difficult for the County to meet all service obligations because expenses are growing faster than revenues, destabilizing the ability to perform mandated and discretionary services; and

WHEREAS, the County recognizes that the status quo of disinvestment in County services will harm the County's competitive position in the long run; and

WHEREAS, the Report identified several revenue generating tools for implementation, including a transient lodging tax; a fee charged to guests for overnight lodging, deriving funding for services from visitors to the County who put burdens on the County's systems, rather than on property owners; and

WHEREAS, in 2025 the Columbia County Budget Committee recommended that the County revisit opportunities to raise revenues; and

WHEREAS, an advisory group revisited the revenue generating tools identified in the Report and recommended to the Board of Commissioners that the County hold an election to consider the adoption of a County-wide transient lodging tax; and

WHEREAS, the Board intends to implement a reduced rate for overnight lodging in Columbia County Parks for County residents;

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. An election shall be held on Tuesday, November 3, 2026, to consider the implementation of a County-wide transient lodging tax of 13% in unincorporated Columbia County and in cities that do not collect city transient lodging taxes and 4% in cities that do collect city transient lodging taxes.

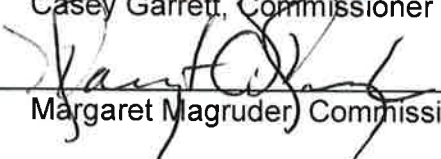
2. The Board of County Commissioners adopts and approves the ballot title and explanatory statement which are attached hereto and incorporated herein by this reference.

DATED this 2nd day of September, 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

Notice of Measure Election County

SEL 801rev 08/25: ORS 250.035, 250.041,
250.175, 254.103, 254.465**Notice****Date of Notice**

September 2, 2026

Name of County or Counties

Columbia County

Date of Election

November 3, 2026

Final Ballot Title The following is the final ballot title of the measure to be submitted to the county's voters. The ballot title notice was published and the ballot title challenge process is complete.

Caption 10 words which reasonably identifies the subject of the measure.

Columbia County Transient Lodging Tax Measure

Question 20 words which plainly phrases the chief purpose of the measure.

Shall Columbia County implement a County-wide transient lodging tax to be paid by lodgers?

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

Columbia County proposes County-wide transient lodging tax which would be added to the retail price paid for lodging in hotels, motels, bed and breakfasts, RV parks, campgrounds, vacation rentals and other similar transient lodging facilities for stays less than 30 days.

For lodging in cities that collect a transient lodging tax, the County will charge 4% of the retail price. In unincorporated Columbia County and in cities that do not collect a transient lodging tax, the charge will be 13% of the retail price. Lodging operators and intermediaries, such as Airbnb, may retain a percentage of tax collections to cover their costs. 50% of the net County lodging tax will be dedicated for tourism promotion, tourism related facilities, and/or resilience grants for small businesses in the restaurant and lodging industry. The remaining 50% will be used to support County services. This measure is expected to raise approximately \$150,000 to \$300,000 annually. Upon approval of this measure, the County will implement the transient lodging tax by ordinance consistent with applicable statutes and administrative rules.

Explanatory Statement 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be written and attached to this form for:

→ any measure referred by the county governing body; or
→ any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached? ☒ Yes

☐ No

Authorized County Official Not required to be notarized.

Name

Casey Garrett

Title

Vice-Chair

Mailing Address

230 Strand St. St. Helens, Oregon 97051

Contact Phone

503-397-3839

By signing this document:

→ I hereby state that I am authorized by the county to submit this Notice of Measure Election; and
→ I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Signature

9.2.26
Date Signed

COLUMBIA COUNTY

EXPLANATORY STATEMENT FOR COUNTY VOTERS' PAMPHLET

Ballot Title Caption: Columbia County Transient Lodging Tax Measure

Measure Number (if known):

Word Total (500 Max): 462

Over the last 2 years the County needed to implement mandatory furlough days for general fund employees, reduce general fund positions by 14 FTE, use one-time resources, and sell County assets to balance the General Fund budget.

The County's General Fund is made up almost exclusively of property taxes which by law cannot increase more than 3% annually. Because expenses are growing faster than revenues, the County is facing the need to cut and/or reduce the quality of mandated and discretionary services funded by the General Fund.

A Report issued in 2019 reviewed the County's fiscal sustainability and identified transient lodging taxes (TLTs) as a revenue generating tool that does not raise property taxes and shifts the impact to County visitors who put burdens on the County's systems but do not pay property taxes.

The County proposes establishing a new County-wide Transient Lodging Tax. The TLT will be paid exclusively by guests staying in temporary lodgings—such as hotels, motels, bed and breakfasts, campgrounds, RV parks, and short-term vacation rentals for less than 30 consecutive days. Long term renters would not pay a tax on rent.

The tax structure will account for existing city TLTs to prevent inequitable burdens. If approved, the TLT rates will be implemented as follows:

13% in all unincorporated areas of Columbia County, as well as inside incorporated city boundaries that do not collect their own local TLT;

4% inside the boundaries of cities that collect a city TLT.

The County intends to implement a reduced rate for overnight lodging in Columbia County Parks for Columbia County residents.

Under Oregon law, revenue from any newly established local lodging tax must follow strict funding distributions. 50% of net revenue must be dedicated exclusively to funding tourism promotion and tourism-related facilities within the County. Examples of tourism programs that may be funded include improvements to the County Fairgrounds and County Parks and resiliency grants for small businesses in the restaurant and lodging industry. The remaining 50% may be allocated to the County general fund to support County services that rely on the General Fund, which include the Sheriff's Office, the District Attorney's Office, the Juvenile Department and several others.

The TLT will be collected directly by lodging operators or online booking intermediaries (such as Airbnb and VRBO) at the time a guest pays for a stay. These operators will remit the collected funds quarterly. The County intends to contract with the State of Oregon to collect TLTs for the County in order to avoid an additional administrative burden on operators.

In 2003, the Oregon Legislature passed a transient lodging tax law that allowed cities and counties in Oregon to collect local transient lodging taxes. Since that time a majority of counties and cities in Oregon have adopted transient lodging taxes.

Person responsible for the content of the Explanatory Statement:

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: _____



Casey Garrett, ~~Chair~~

vice-chair ✓

Date Signed: September 2, 2026

