

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of Distribution of Forest )  
Trust Land Revenues )  
 )  
[December 2001 Distribution] )  
\_\_\_\_\_ )

**ORDER NO. 96-01**

WHEREAS, ORS 530.115 governs the disposition of certain moneys described in ORS 530.110 including the distribution of forest trust land revenues; and

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

WHEREAS, Resolution and Order No. 29-86 dated April 2, 1986, as amended by Resolution and Order No. 244-90 on December 19, 1990, and Resolution and Order No. 266-92 on November 4, 1992, governs how costs and expenses incurred in the maintenance and supervision of forest trust lands shall be determined; and

WHEREAS, Ruth Baker, Columbia County Director of Finance and Taxation, has recently determined that House Bill No. 2192, passed during the 1997 legislative session and effective January 1, 1999, repealed the obligation under ORS 328.005(1), for each county to

"[P]rovide annually, by levy upon all taxable property of the county or otherwise, an amount at least equal to the lesser of:

(a) The minimum amount it was required to levy for the purposes of the county school fund in the tax year 1965-66; or

(b) Ten dollars per capita for all children within the county between the ages of 4 and 20 years, as determined pursuant to ORS 190.510 to 190.610".

[See Oregon Laws 1997, Chapter 821, Section 19]; and

WHEREAS, under ORS 328.005(1)(a) Columbia County has been obligated to pay \$80,850 annually to the County School Fund since 1965-66, and did continue to make such annual payments through May 2001, as reflected on Exhibit A attached hereto and incorporated herein by this reference; and

WHEREAS, Columbia County inadvertently paid the sum of \$80,850 to the County School Fund in October 1999, and the sum of \$80,418.51 in May 2001, which sums have not been returned and are due and owing the County General Fund; and

WHEREAS, interest due on these sums inadvertently paid to the County School Fund total \$11,052.32 through December 20, 2001, bringing the total amount owed the County General Fund to \$172,320.83; and

WHEREAS, in the December 2000 forest trust distribution, Columbia County erroneously deducted, as expenses, monies due the Oregon Department of Forestry for fire protection on land owned by the County but not part of the forest trust lands; and

WHEREAS, the total forest trust land revenues received between December 16, 2000 and December 15, 2001, plus interest; the costs and expenses incurred in the maintenance and supervision of such forest trust lands between December 16, 2000, and December 15, 2001; the monies due the County School Fund from which reimbursement is to be made to Columbia County; and, the monies to be reimbursed from the County General Fund for the erroneous reimbursement of fire protection fees are summarized on the attached Exhibits A and B which are incorporated herein by this reference;

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. That the schedule of forest trust revenues, costs, expenses, reimbursements and distributions attached hereto as Exhibits A and B be, and hereby are approved.
2. That, upon execution of this Order, the Treasurer is authorized to distribute those amounts set forth in Exhibit B, Section I, to Columbia County's General Fund for costs and expenses and as partial reimbursement of monies erroneously paid, and to distribute those amounts set forth in Section II, Schedule of Distributions, to the taxing districts shown therein.
3. That the remaining balance due the County from overpayment to the County School Fund of \$58,660.92 shall be carried forward to the December 2002 distribution for reimbursement to the County General Fund.

DATED this 19th day of December, 2001.

Approved as to form

By: John K. [Signature]

Office of County Counsel

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: [Signature]

Chair

By: [Signature]

Commissioner

By: [Signature]

Commissioner

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**COLUMBIA COUNTY**

**EXHIBIT A  
REIMBURSEMENT OWED COLUMBIA COUNTY  
FROM THE COUNTY SCHOOL FUND**

Background: House Bill No. 2192, passed during the 1997 legislative session and effective January 1, 1999, repealed the obligation under ORS 328.005(1) for each county to pay an annual minimum amount to the County School Fund. In Columbia County, that obligation had been \$80,850 since 1965-66. The County, in error, transferred \$80,850 to the County School Fund on October 5, 1999, and \$80,418.51 on May 21, 2001, for which reimbursement is due from the County School Fund.

Amount Paid in Error	Date Paid		Days	Interest Rate in LGPI	Interest Due from 1999 Payment	Days	Interest Due from 2000 Payment	Total Interest
\$80,850.00	05-Oct-99	Oct '99	25	5.25%	290.73			290.73
		Nov	30	5.38%	357.80			357.80
		Dec	31	5.66%	388.75			388.75
		Jan '00	31	5.66%	388.96			388.96
		Feb	29	5.60%	359.73			359.73
		Mar	31	5.96%	409.02			409.02
		Apr	30	6.03%	400.71			400.71
		May	31	6.10%	418.76			418.76
		Jun	30	6.33%	420.75			420.75
		Jul	31	6.45%	442.90			442.90
		Aug	31	6.48%	445.16			445.16
		Sep	30	6.50%	431.94			431.94
		Oct	31	6.49%	445.45			445.45
		Nov	30	6.58%	437.34			437.34
		Dec	31	6.57%	451.03			451.03
		Jan '01	31	6.25%	428.84			428.84
		Feb	28	5.94%	368.19			368.19
		Mar	31	5.41%	371.36			371.36
		Apr	30	5.02%	333.26			333.26
		\$80,418.51	21-May-01	May	31	4.65%	319.23	9
Jun	30			4.30%	285.72	30	284.20	569.92
July	31			4.02%	276.04	31	274.57	550.61
Aug	31			3.86%	265.06	31	263.64	528.70
Sep	30			3.60%	239.23	30	237.95	477.18
Oct	31			2.89%	198.45	31	197.39	395.84
Nov	30			2.45%	162.81	30	161.94	324.75
paid Dec 20	Dec			20	2.30%	101.89	20	101.35
<hr/>								
<b>\$161,268.51</b>								
<hr/>								
<b>\$11,052.32</b>								

Amount Due County from County School Fund	\$172,320.83
County Reimbursed from County School Fund 12/01	<u>-113659.91</u>
Carry-over for Reimbursement to County in 12/02	\$58,660.92

EXHIBIT B

FOREST TRUST LANDS – PROCEEDS AND DISTRIBUTIONS

(UNDER ORS 530.115[1])

I. FOREST TRUST LANDS RECEIPTS (December 17, 2000 through December 13, 2001)

	<u>Revenue Receipt Date</u>	<u>Revenue</u>
	01/31/01	\$92,274.67
	04/30/01	\$56,614.84
	07/27/01	\$140,760.00
	10/31/01	\$206,359.35
	<b>Total Revenues</b>	<b>\$496,008.86</b>
	Plus Interest	\$7,190.61
<b>TOTAL RECEIPTS</b>		<b>\$503,199.47</b>
 <i>LESS COUNTY COSTS AND EXPENSES</i>		
	<i>(10% minus \$1,760.12 in fire protection cost erroneously reimbursed in December 2000 distribution)</i>	(\$48,559.83)
	Subtotal	\$454,639.64
 <i>LESS COUNTY SCHOOL FUND (25%)</i>		
	[reimbursed to Columbia County per Exhibit A]	(\$113,659.91)
<b>TOTAL FOR DISTRIBUTION</b>		<b>\$340,979.73</b>

II. SCHEDULE OF DISTRIBUTIONS

<u>Taxing Districts</u>	<u>Distribution Formula per ORS 311.390</u>	<u>Distribution Formula per ORS 530.115</u>	<u>Distribution Amounts</u>
Columbia County	0.13464037	0.21334285	\$72,745.59
NW Regional ESD	0.01142515	0.01810359	\$6,172.96
Columbia 4-H & Extension	0.00430334	0.00681881	\$2,325.08
Columbia 911 Communications	0.04322735	0.06849540	\$23,355.54
Portland Community College	0.03125585	0.04952610	\$16,887.40

Mist-Birkenfeld JT RFPD	0.00621158	0.00984249	\$3,356.09
St. Helens School #502	0.20283025	0.32139234	\$109,588.27
Rainier School #13	0.0495471	0.07850929	\$26,770.08
Vernonia School #47J	0.04378469	0.06937853	\$23,656.67
Scappoose School #1J	0.10387291	0.16459062	\$56,122.07
<b>TOTALS</b>	0.63109859	1	<u><u>\$340,979.73</u></u>

NOTE: carry-over of \$58,660.92 due Columbia County from County School Fund in December 2002 distribution; see Exhibit A.