

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of Distribution of Forest )  
Trust Land Revenues )  
 )  
[December 2002 Distribution] )  
\_\_\_\_\_ )

**AMENDED ORDER NO. 108 - 2002**

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, determined prior to the distribution in December 2001 that House Bill No. 2192, passed during the 1997 legislative session and effective January 1, 1999, repealed the obligation under ORS 328.005(1), for each county to: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 had 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; and

WHEREAS, in the December 2001 distribution, by Board Order No. 96-01, Columbia County sought reimbursement of those funds inadvertently paid to the County School Fund in October 1999, and in May 2001, plus interest, in the total amount of \$172,320.83, as reflected on Exhibit A, which is attached hereto and by this reference incorporated herein; and

WHEREAS, in the December 2001 distribution, the twenty-five percent (25%) due the County School Fund pursuant to ORS 530.115(1)(b) was the sum of \$113,659.91; and

WHEREAS, the sum of \$113,659.91 was paid to Columbia County as reimbursement of the inadvertent payments made in October 1999 and May 2001, leaving a balance due Columbia County of \$58,661 plus interest [see Exhibit A]; and

WHEREAS, the remaining balance of \$58,661 has been reimbursed to the County General Fund through electric cooperative gross revenue taxes paid into the County School Fund by Western Oregon Electric Cooperative; and

WHEREAS, Columbia County Counsel has subsequently determined that one-half of the \$80,850 obligation under ORS 328.005(1) paid to the County School Fund in November 1998 for the period of January 1, 1999, the effective date of the repeal of ORS 328.005(1), through June 30, 1999, in the sum of \$40,425 plus interest, is due and owing Columbia County from the County School Fund as reflected on Exhibit B attached hereto and incorporated herein by this reference; and

WHEREAS, the inadvertent payment made in November 1998 to the County School Fund in the amount of \$40,425, as reflected on Exhibit B, has not been returned and remains due and owing the County General Fund; and

WHEREAS, interest due on the \$40,425 inadvertently paid to the County School Fund in November 1998 totals \$7,096 through December 31, 2002, bringing the total amount owed the County General Fund to \$47,521; and

WHEREAS, the Columbia County Treasurer is directed to reimburse the County General Fund the amount of \$47,521 out of any proceeds deposited into the County School Fund during calendar year 2003; and

WHEREAS, if there remains any balance owed the County General Fund from the County School Fund at the time of the 2003 forest trust distribution, this balance shall be treated as a carry-over and reimbursed at that time to the County General Fund from any distribution owed the County School Fund; and

WHEREAS, the total forest trust land revenues received between December 31, 2001 and December 9, 2002, 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 from which reimbursement is to be made to Columbia County; and, the monies to be reimbursed to the affected taxing districts pursuant to ORS 530.115(1)(c) are summarized on the attached Exhibit C which is 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, B and C be, and hereby are, approved.
2. That, upon execution of this Order, the Treasurer is authorized to distribute those amounts set forth in Exhibit C, 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. Amended Order No. 108-2002 shall replace and supercede Order No. 108-2002.

DATED this 22nd day of January, 2003.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

Approved as to form

By: Sarah Tyson  
Office of County Counsel

By: [Signature]  
Chair

By: [Signature]  
Commissioner

By: [Signature]  
Commissioner

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**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 again on May 21, 2001, for which reimbursement is due from the County School Fund. A partial reimbursement was taken in the December 2001 distribution, leaving a carry-over as reflected below.

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	92.19
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	203.24
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\$161,268.51							\$11,052.32		

Amount Due County from County School Fund	\$172,320.83
County Reimbursed from County School Fund 12/01	-113,659.91
<b>Balance due County General Fund</b>	<b>\$58,660.92</b>

**County General Fund Reimbursed As Follows**

Western Oregon Electric Cooperative gross revenue tax of \$39,728 paid September 28, 2001, and applied to balance due County General Fund	\$58,661
	-\$39,728
Western Oregon Electric Cooperative gross revenue tax of \$36,279.49 paid October 31, 2002; \$18,933.53 applied to balance due County General Fund	-\$18,934

**Total owed County General Fund from payments made in error on 10/5/99 and 5/21/01 to County School Fund**  
-\$0

EXHIBIT B

REIMBURSEMENT OWED COLUMBIA COUNTY

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 in November 1998; reimbursement of \$40,425 for the period January 1, 1999, through June 30, 1999, plus interest, is due from the County School Fund.

Overpmt Jan 1 1999	Month	Days	Interest Rate in LGPI	Interest Due from 1998 Payment
40,425	Jan 1999	31	5.02%	\$172
	Feb	28	4.94%	\$153
	Mar	31	4.92%	\$169
	April	30	4.85%	\$161
	May	31	4.86%	\$167
	June	30	4.93%	\$164
	July	31	5.00%	\$172
	August	31	5.00%	\$172
	Sep	30	5.17%	\$172
	Oct	31	5.25%	\$180
	Nov	30	5.38%	\$179
	Dec	31	5.66%	\$194
	Jan '00	31	5.66%	\$194
	Feb	29	5.60%	\$180
	Mar	31	5.96%	\$205
	Apr	30	6.03%	\$200
	May	31	6.10%	\$209
	Jun	30	6.33%	\$210
	Jul	31	6.45%	\$221
	Aug	31	6.48%	\$223
	Sep	30	6.50%	\$216
	Oct	31	6.49%	\$223
	Nov	30	6.58%	\$219
	Dec	31	6.57%	\$226
	Jan '01	31	6.25%	\$214
	Feb	28	5.94%	\$184
	Mar	31	5.41%	\$186
	Apr	30	5.02%	\$167
	May	31	4.65%	\$160
	Jun	30	4.30%	\$143
	July	31	4.02%	\$138
	Aug	31	3.86%	\$133
	Sep	30	3.60%	\$120
	Oct	31	2.89%	\$99
	Nov	30	2.45%	\$81
	Dec	31	2.30%	\$79
	Jan 02	31	2.30%	\$79
	Feb	28	2.02%	\$63
	Mar	31	2.10%	\$72
	Apr	30	2.13%	\$71
	May	31	1.99%	\$68
	Jun	30	2.00%	\$66
	July	31	2.03%	\$70
	Aug	31	2.02%	\$69
	Sep	30	2.00%	\$66
	Oct	31	1.95%	\$67
	Nov	30	1.82%	\$60
	Dec	31	1.73%	\$59
<b>\$40,425</b>				<b>\$7,096</b>

Total owed County General Fund from payments  
made in error in November 1998 to County  
School Fund

**\$47,521**

EXHIBIT C

FOREST TRUST LANDS – PROCEEDS AND DISTRIBUTIONS

(UNDER ORS 530.115[1])

*I. FOREST TRUST LANDS RECEIPTS (December 31, 2001 through December 9, 2002)*

	<u>Revenue Receipt</u> <u>Date</u>	<u>Revenue</u>
	02/05/02	\$672,503.12
	04/29/02	\$108,746.55
	08/01/02	\$456,137.84
	10/31/01	\$424,145.25
	<b>Total Revenues</b>	<u>\$1,661,532.76</u>
	Plus Interest	\$17,980.90
<b>TOTAL RECEIPTS</b>		<u><u>\$1,679,513.66</u></u>
 <i>LESS COUNTY COSTS AND EXPENSES</i>		
	<i>10% administrative costs pursuant to ORS 530.115(1)(a)</i>	(\$167,951.37)
	Subtotal	<u>\$1,511,562.29</u>
 <i>LESS COUNTY SCHOOL FUND (25%)</i>		
	<i>25% pursuant to ORS 530.115(1)(b)</i>	(\$377,890.57)
	<b>TOTAL FOR DISTRIBUTION</b>	<u><u>\$1,133,671.72</u></u>

*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	0.13330573	0.21452186	\$243,197.36
NW Regional ESD	0.01125359	0.01810981	\$20,530.58
Columbia 4-H & Extension	0.00424493	0.00683114	\$7,744.27
Columbia 911 Communications	0.0413432	0.06653142	\$75,424.79
Portland Community College	0.02769322	0.04456523	\$50,522.34

Mist-Birkenfeld JT RFPD	0.00610305	0.00982132	\$11,134.15
St. Helens School #502	0.1994093	0.32089883	\$363,793.93
Rainier School #13	0.04855004	0.07812901	\$88,572.65
Vernonia School #47J	0.04279788	0.06887236	\$78,078.65
Scappoose School #1J	0.10222623	0.16450726	\$186,497.23
Columbia Development Agency	0.00448145	0.00721176	\$8,175.77
TOTALS	0.62140862	1	<u>\$1,133,671.72</u>