

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON**

In the Matter of the Distribution of)
Proceeds Under ORS 275.275)
)
[2025 Distribution: Gas & Land Sales]) **ORDER NO. 35-2025**

WHEREAS, ORS 275.275(2), (3) and (4) and ORS 311.390 govern the distribution of proceeds arising under ORS 275.294, including oil and gas rents and royalties; and

WHEREAS, ORS 275.275(1), (3) and (4) and ORS 311.390 govern the distribution of proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310, including proceeds from the sale of county lands; and

WHEREAS, a schedule showing how these proceeds should be distributed, as provided by ORS 275.275 and 311.390, and as provided by the Board of County Commissioners for approved funding requests under ORS 275.275(2)(c), is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, ORS 275.275(2)(c) provides that an amount not to exceed 10 percent of the proceeds of oil and gas rents and royalties can be used to reimburse a taxing district within the County for costs and expenses necessarily incurred by the district in providing improved, additional or extraordinary services required on lands in the County as a result of activities authorized under ORS 275.294 (the "impact fee"); and

WHEREAS, the Mist-Birkenfeld Rural Fire Protection District and the Vernonia Rural Fire Protection District have submitted impact statements showing the additional or extraordinary services required due to the proximity of the Mist Gas Field; and

WHEREAS, by prior agreement, the Mist-Birkenfeld RFPD is entitled to sixty-six percent (66%) of the impact fee and the Vernonia RFPD is entitled to thirty-four percent (34%) of the impact fee; and

WHEREAS, ORS 275.275(2)(d) provides that proceeds from oil and gas rents and royalties may be used to reimburse Columbia County for its actual costs and expenses arising under ORS 275.294 and for 1) the maintenance and supervision of a lease or conveyance granting rights to explore, prospect for, mine or remove valuable minerals, oil or gas from the lands, 2) the maintenance and supervision of a lease or conveyance granting rights to conduct underground storage, as defined in ORS 520.005, and 3) litigation resulting from any such lease or conveyance described above; and

WHEREAS, a schedule setting forth the costs and expenses authorized to be reimbursed to the County under ORS 272.272(2)(d) is attached hereto as Exhibit B and incorporated herein by this reference; and

WHEREAS, pursuant to ORS 275.275(1)(a)(B), proceeds from the sale of County lands shall be applied to the Columbia County general fund to reimburse the County in an amount equal to the penalty and fee described in ORS 312.120 for each property upon which the County has foreclosed a lien for delinquent taxes; and

WHEREAS, pursuant to ORS 275.275(1)(a)(c), the Columbia County general fund is also entitled to reimbursement from the proceeds of the sale of county lands of the costs and expenses incurred in the maintenance and supervision of county-owned properties and in any action to quiet title; and

WHEREAS, a schedule setting forth the penalty and fee, and costs and expenses incurred by Columbia County referred to above is attached hereto as Exhibit C and incorporated herein by this reference; and

WHEREAS, corrections to prior years distributions, reflecting overpayments and underpayments are shown in Exhibit A;

NOW, THEREFORE, IT IS HEREBY ORDERED, as follows:

1. The schedules attached hereto as Exhibits A, B, and C are hereby approved.
2. The Treasurer is authorized to immediately distribute those amounts set forth in Exhibit A, Section V, "Distribution to Taxing Districts", to the taxing districts shown therein.
3. The Treasurer is authorized to immediately distribute those amounts set forth in Exhibit A, Section I, "Gas Rents/Royalties" to the Mist-Birkenfeld and Vernonia Rural Fire Protection Districts for impact costs pursuant to ORS 275.275(2)(c).
4. The Treasurer is authorized to immediately distribute the amount set forth in Exhibit A, Section II "Gas/Mineral Expenses Reimbursable to County" to Columbia County.
5. The Treasurer is authorized to immediately distribute the expenses reimbursable to the County as set forth in Exhibit A, Section III "Land Sales" to Columbia County.
6. The Treasurer is authorized to immediately distribute the amounts shown in Exhibit A, Section V. "Land FY2024-2025 Net Distribution" as owing to such Districts.
7. The amounts due the County under ORS 275.275(1)(a)(B)&(C) which exceed the revenues received under ORS 275.090-275.290, as reflected in Exhibit A, Section III, shall be carried over to subsequent years until fully reimbursed to the County.

DATED this 25th day of June, 2025.

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

EXHIBIT A

2024-2025 DISTRIBUTION: REVENUES FROM GAS RENTS/ROYALTIES AND LAND SALES

I. GAS RENTS/ROYALTIES 2024-2025

	ROYALTIES	INTEREST	TOTAL
Revenue: Gas Rents/Royalties	\$ 156,970.42	3,554.48	160,524.90
Less Mist-Birkenfeld Impact			(10,594.64)
Less Vernonia RFPD Impact			(5,457.85)
Total Rents/Royalties for Distribution			144,472.41

II. GAS/MINERAL EXPENSES REIMBURSABLE TO COUNTY

A) County administrative expenses & costs incurred in FY2023-2024 [see, Exhibit B-1]

Total County Expenses for Reimbursement	(311.96)	(311.96)
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Gas Rent/Royalties Distribution 144,160.45

III. LAND SALES 2024-2025

Land Sales – Revenues & Interest	1,500.00	
Less Expenses Reimbursable to County [see, Exhibit C]	(19,728.21)	(18,228.21)
Carry-over from 2023-2024 Distribution	(129,164.88)	
(Total carry-over to be reimbursed to Columbia County in subsequent distributions)	(147,393.09)	
Total Land Sales for Distribution		(18,228.21)

Amount to be distributed for 24-25

IV. TOTAL FOR THIS DISTRIBUTION GAS ONLY 144,160.45

Summary of Land Over Distribution from 2021 through 2025

Distribution and Method

V. DISTRIBUTION TO TAXING DISTRICTS	2024-25 TAX RATE	PERCENTAGE	GAS FY2024-2025 AMOUNT TO BE DISTRIBUTED	LAND FY2024-2025 AMOUNT TO BE DISTRIBUTED	LAND OVERPAID DISTRIBUTION AT 6-30-24	LAND FY2024-2025 NET DISTRIBUTION	L/A/J	Gas Only	Land	Total Distribution
			144,160.45	(18,228.21)	(129,164.88)	(147,393.09)		144,160.45	2,011.42	146,171.87
BEAVER DRAINAGE	0.00152032	0.00152	219.17	(27.71)	(356.24)	(383.95)	L	219.17		219.17
CCDA - COLCO DEV AGENCY/Closed		0.00000	0.00	0.00	19.83	19.83	J	0.00	19.83	19.83
CITY COLUMBIA CITY	0.002618369	0.00262	377.47	(47.73)	(520.69)	(568.41)	L	377.47		377.47
CITY COLUMBIA CITY LO LEVY	0.002076977	0.00208	299.42	(37.86)	(86.08)	(123.94)	L	299.42		299.42
CLATSKANIE 6J SCHOOL	0.040569568	0.04057	5,848.53	(739.51)	(1,136.06)	(1,875.57)	L	5,848.53		5,848.53
CLATSKANIE 6J SCHOOL BOND	0.004360645	0.00436	628.63	(79.49)	3,372.45	3,292.96	L	628.63	1,417.39	2,046.02
CLATSKANIE CITY	0.009665673	0.00967	1,393.41	(176.19)	(1,490.32)	(1,666.51)	L	1,393.41		1,393.41
CLATSKANIE DRAINAGE	0.000141129	0.00014	20.35	(2.57)	(31.35)	(33.93)	A	20.35		20.35
CLATSKANIE LIBRARY	0.002991729	0.00299	431.29	(54.53)	108.59	54.06	L	431.29	54.06	485.35
CLATSKANIE PARK & REC	0.003633263	0.00363	523.77	(66.23)	131.22	64.99	L	523.77	64.99	588.76
CLATSKANIE RFPD	0.017130024	0.01713	2,469.47	(312.25)	782.00	469.75	L	2,469.47		2,469.47
CLATSKANIE RFPD LO LEVY	0.012213316	0.01221	1,760.68	(222.63)	(2,192.76)	(2,415.38)	L	1,760.68		1,760.68
CLATSOP DIKING	0.000038485	0.00004	5.55	(0.70)	(11.09)	(11.80)	A	5.55		5.55
COL 9-1-1 COMM DISTR	0.017281991	0.01728	2,491.38	(315.02)	(2,391.44)	(2,706.46)	L	2,491.38		2,491.38
COL 911 LO LEVY/Closed		0.00000	0.00	0.00	(3,190.92)	(3,190.92)	L	0.00		0.00
COLUMBIA 4H & EXTENSION	0.003864695	0.00386	557.14	(70.45)	(535.78)	(606.23)	J	557.14		557.14
COLUMBIA COUNTY	0.094689793	0.09469	13,650.52	(1,726.03)	(23,876.76)	(25,602.78)	J	13,650.52		13,650.52
COLUMBIA DRAINAGE	0.000047670	0.00005	6.87	(0.87)	(12.45)	(13.32)	A	6.87		6.87
COLUMBIA RIVER FIRE	0.089989877	0.08999	12,972.98	(1,640.35)	(16,627.61)	(18,267.96)	L	12,972.98		12,972.98
COLUMBIA SWCD	0.006755847	0.00676	973.93	(123.15)	(935.90)	(1,059.05)	L	973.93		973.93

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	2024-25 TAX RATE	PERCENTAGE	GAS FY2024-2025 AMOUNT TO BE DISTRIBUTED	LAND FY2024-2025 AMOUNT TO BE DISTRIBUTED	LAND OVERPAID DISTRIBUTION AT 6-30-24	LAND FY2024-2025 NET DISTRIBUTION	L/A/J	Gas Only	Land	Total Distribution
V. DISTRIBUTION TO TAXING DISTRICTS										
COLUMBIA VECTOR	0.007430966	0.00743	1,071.25	(135.45)	(994.11)	(1,129.56)	L	1,071.25		1,071.25
DEER ISLAND DRAINAGE	0.000124924	0.00012	18.01	(2.28)	(36.73)	(39.00)	A	18.01		18.01
FIRE PATROL	0.006725655	0.00673	969.57	(122.60)	(384.77)	(507.37)	A	969.57		969.57
FIRE PATROL SURCHARGE	0.002594411	0.00259	374.01	(47.29)	(634.53)	(681.82)	A	374.01		374.01
GTR ST HELENS AQUATIC DISTRICT	0.005228431	0.00523	753.73	(95.30)	(985.72)	(1,081.02)	L	753.73		753.73
JAIL OPERATIONS - LOCAL OPTION	0.039048696	0.03905	5,629.28	(711.79)	(6,378.51)	(7,090.30)	J	5,629.28		5,629.28
JOHN DRAINAGE	0.000022561	0.00002	3.25	(0.41)	(5.89)	(6.30)	A	3.25		3.25
JOHN IMP SURCHARGE	0.000021408	0.00002	3.09	(0.39)	(5.58)	(5.97)	A	3.09		3.09
MAGRUDER DRAINAGE	0.000195278	0.00020	28.15	(3.56)	(19.87)	(23.43)	A	28.15		28.15
MARSHLAND DRAINAGE	0.000246826	0.00025	35.58	(4.50)	(41.67)	(46.17)	A	35.58		35.58
MEADOW VIEW LIGHTING DIST	0.000024714	0.00002	3.56	(0.45)	0.39	(0.06)	J	3.56		3.56
MIDLAND DRAINAGE	0.000262149	0.00026	37.79	(4.78)	(127.01)	(131.79)	A	37.79		37.79
MIDLAND DRAINAGE SURCHARGE	0.000148395	0.00015	21.39	(2.70)	95.51	92.80	A	21.39		21.39
MIST-BIRKENFELD JT RFPD	0.006323479	0.00632	911.60	(115.27)	(855.42)	(970.69)	L	911.60		911.60
MS PARK COMMUNITY	0.000139543	0.00014	20.12	(2.54)	(22.35)	(24.89)	A	20.12		20.12
NW REGIONAL ESD	0.010313254	0.01031	1,486.76	(187.99)	(1,422.71)	(1,610.70)	L	1,486.76		1,486.76
PATROL ENFORCEMENT -LOCAL OPTION	0.019534478	0.01953	2,816.10	(356.08)	(277.21)	(633.29)	J	2,816.10		2,816.10
PORT OF COLUMBIA COUNTY/Closed		0.00000	0.00	0.00	0.00	0.00	L	0.00		0.00
PORTLAND COMM COLLEGE	0.014027398	0.01403	2,022.20	(255.69)	(6,871.00)	(7,126.70)	L	2,022.20		2,022.20
PORTLAND COMM COLLEGE BOND	0.019008752	0.01901	2,740.31	(346.50)	957.66	611.17	L	2,740.31		2,740.31
PRESCOTT CITY	0.000022201	0.00002	3.20	(0.40)	0.19	(0.22)	A	3.20		3.20
PRESCOTT CITY LO LEVY/Closed		0.00000	0.00	0.00	92.24	92.24	A	0.00	92.02	92.02
RAINIER 13 SCHOOL	0.046946362	0.04695	6,767.81	(855.75)	(8,369.12)	(9,224.87)	L	6,767.81		6,767.81
RAINIER CEMETERY	0.001098772	0.00110	158.40	(20.03)	(33.02)	(53.05)	L	158.40		158.40
RAINIER CEMETERY LO LEVY	0.000718483	0.00072	103.58	(13.10)	429.28	416.18	L	103.58	363.13	466.71
RAINIER CITY	0.013073443	0.01307	1,884.67	(238.31)	(6,656.53)	(6,894.83)	L	1,884.67		1,884.67
RAINIER CITY BOND	0.004853064	0.00485	699.62	(88.46)	3,158.73	3,070.27	L	699.62		699.62
RAINIER DRAINAGE	0.000355511	0.00036	51.25	(6.48)	(43.43)	(49.91)	A	51.25		51.25
RAINIER DRAINAGE SURECHARGE	0.000350826	0.00035	50.58	(6.39)	(4.08)	(10.48)	A	50.58		50.58
REDCO	0.002851012	0.00285	411.00	(51.97)	(736.14)	(788.11)	L	411.00		411.00
SAUVIE ISLAND RFPD # 30	0.000093576	0.00009	13.49	(1.71)	(22.29)	(23.99)	L	13.49		13.49
SAUVIE ISLAND RFPD # 30 LOCAL OPTION	0.000041490	0.00004	5.98	(0.76)	(9.88)	(10.64)	L	5.98		5.98
SAUVIES ISL DRAINAGE	0.003405783	0.00341	490.98	(62.08)	(22.98)	(85.06)	A	490.98		490.98
SCAPPOOSE 1 JT SCHOOL	0.101635857	0.10164	14,651.87	(1,852.64)	(35,140.15)	(36,992.79)	L	14,651.87		14,651.87
SCAPPOOSE 1 JT SCHOOL BOND	0.027720681	0.02772	3,996.23	(505.30)	15,404.17	14,898.87	L	3,996.23		3,996.23
SCAPPOOSE CITY	0.034968551	0.03497	5,041.08	(637.41)	(4,345.05)	(4,982.47)	L	5,041.08		5,041.08
SCAPPOOSE DRAINAGE	0.000125182	0.00013	18.05	(2.28)	(889.05)	(891.34)	L	18.05		18.05
SCAPPOOSE JT RFPD	0.019889221	0.01989	2,867.24	(362.54)	(2,910.68)	(3,273.23)	L	2,867.24		2,867.24
SCAPPOOSE JT RFPD LO LEVY	0.03657945	0.03658	5,273.31	(666.78)	3,784.01	3,117.23	L	5,273.31		5,273.31
SCAPPOOSE LIBRARY	0.004567131	0.00457	658.40	(83.25)	(669.88)	(753.13)	L	658.40		658.40
SCAPPOOSE URBAN RENEWAL	0.006399545	0.00640	922.56	(116.65)	588.90	472.25	L	922.56		922.56
ST HELENS 502 SCHOOL	0.111004485	0.11100	16,002.46	(2,023.41)	(42,553.26)	(44,576.67)	L	16,002.46		16,002.46
ST HELENS 502 SCHOOL BOND	0.051104144	0.05110	7,367.20	(931.54)	27,741.05	26,809.51	L	7,367.20		7,367.20
ST HELENS CITY	0.022267653	0.02227	3,210.11	(405.90)	(4,230.56)	(4,636.46)	L	3,210.11		3,210.11
ST HELENS URA	0.004026565	0.00403	580.47	(73.40)	4,102.54	4,029.15	L	580.47		580.47
VERNONIA 47 JT SCHOOL	0.035582603	0.03558	5,129.60	(648.61)	(14,482.81)	(15,131.42)	L	5,129.60		5,129.60
VERNONIA 47 JT SCHOOL BOND	0.01155276	0.01155	1,665.45	(210.59)	6,725.55	6,514.96	L	1,665.45		1,665.45
VERNONIA CITY	0.010014127	0.01001	1,443.64	(182.54)	(1,697.32)	(1,879.86)	L	1,443.64		1,443.64
VERNONIA RFPD	0.003034754	0.00303	437.49	(55.32)	(528.47)	(583.79)	L	437.49		437.49
VERNONIA RFPD BOND	0.000584672	0.00058	84.29	(10.66)	(127.57)	(138.23)	L	84.29		84.29
VERNONIA RFPD LO LEVY	0.003907897	0.00391	563.36	(71.23)	(677.89)	(749.12)	L	563.36		563.36
WEST MULTNOMAH SWCD	0.000008891	0.00001	1.28	(0.16)	(2.12)	(2.28)	A	1.28		1.28
WESTLAND DRAINAGE	0.000137911	0.00014	19.88	(2.51)	(36.00)	(38.51)	A	19.88		19.88
WOODSON DRAINAGE	0.000066709	0.00007	9.62	(1.22)	(12.37)	(13.59)	A	9.62		9.62
	1.0000	1.0000	144,160.45	(18,228.21)	(129,164.88)	(147,393.09)		144,160.45	2,011.42	146,171.87

EXHIBIT B - STAFF TIME COSTS FOR GAS FUNDS

2024-25

	Staff	Hours	Total Cost	Hourly Rate
gas	Hanson, Sarah	2	\$ 155.98	\$ 311.96
Total Gas			\$	311.96

VERIFICATION

Pursuant to ORS 275.275(5), I have reviewed the above administrative expenses incurred by Columbia County for which reimbursement is sought from proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310, and hereby verify that, to the best of my knowledge, they represent actual costs incurred in the maintenance and supervision of County lands. The Board of County Commissioners has determined these costs to be reimbursable under ORS 275.275(1)(a)(C) and for which distribution will be authorized in Order No. ___ - 2025.

Dated this 25th day of June, 2025

COLUMBIA COUNTY TREASURER

By: 
Pamela Smith

Exhibit C
Land Sales: Expenses Incurred by Columbia County FY2024-2025
Reimbursable Under ORS 275.275(1)

1) ORS 275.275(1)(a)(B) - PENALTY AND FEE UNDER ORS 312.120

a) BY GENERAL JUDGMENT SEPTEMBER 2024 (2020) [Taxes & interest under the General Judgment, plus five percent (5%) penalty, plus \$50 fee for properties redeemed prior to the one-year redemption notice being sent, or, for properties not redeemed prior to the one-year notice, the fee incurred for the title search plus the costs incurred by the County related to securing title searches.]

1. Taxes and interest due under the General Judgment;
2. Plus five percent (5%) penalty.
3. For properties redeemed before 1 year redemption notice sent, \$50 for costs incurred by County.

4. For properties not redeemed before 1 year redemption notice sent, the actual cost of the title search plus \$50 for costs incurred by County in obtaining title search.

PROPERTY OWNER	TAX MAP ID NO.	TAX ACCT NO.	TAXES & INTEREST UNDER GEN'L JUDGMENT	5% PENALTY	COSTS OF TITLE SEARCH	AMOUNT REIMBURSABLE
LEWIS SHARON LEE	7N3W10-A0-00901	20656	4,664.90		233.25	283.25
PATEL S & V & S	4N1W08-DB-00900	17124	14,695.96		734.80	784.80
JOHNSON PHILIP A & REBECCA G	7N2W16-CC-00314	18062	1,385.69		69.28	119.28
CREPS FRED R & KINNEY MARYANNE	6N3W11-A0-00700	18786	4,440.27		222.01	272.01
KUIPER JARED A & TIFFANE S	7N4W08-AC-02300	25638	1,628.57		81.43	131.43
MOLLETT MARSHA RAE	4N4W07-00-00600	23972	8,976.16		448.81	498.81
Totals			35,791.55		1,789.58	2,089.58

=properties redeemed before 1-year redemption notice

b) DEED (Taxes and interest due under General Judgment, plus five percent (5%) Penalty plus actual cost of Title Search (\$225+\$150. each), plus \$50 to cover County's costs in obtaining title search)

No Property deeded to county until after December 2025

Direct Program Supervision Cost	
Hanson, Sarah	
Normine, Jacyn	
McGlone, Ed	

	6,902.12
	401.95
	392.00
Staff Time	7,696.07

b) Direct Expense incurred in Supervising the Program

Direct Exp to be Distributed

None

TOTAL SUPERVISORY EXPENSE		0.00
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c) EXPENSES INCURRED -- Maintenance and Clean Up

DATE	ITEM	#	VENDOR	DESCRIPTION	AMOUNT
8/31/2023	JE	8,0001	JE-Inv 20238BOCC-C	JE-Inv 20238BOCC-Comm Correct to BOCC-Work Crew	750.00
02/27/2024*	AP	1382	OPPMA	BOCC-OPPMA Conf fee \$100, Dues 23/24 \$50.	150.00
02/29/2024*	AP	243	WizeHive- Inc	Annual Zengine Stan Sub Fees - 2021 Renew	522.58
03/25/2024*	AP	1311	US Bank	Spring OPMMA conference April 24-26 2024	390.96
04/03/2024*	AP	578	Normine, Jacyn	OPPMA Spring 2024-Apr 25-26, 24-Bend, OR	90.00
04/24/2024*	AP	24	Normine, Jacyn	Mileage Reim-OPPMA Spring 2024	277.38
11/25/2024*	AP	2394	US Bank	AOC / OPPMA Annual Conference- Eugene OR	149.16
03/27/2025*	AP	573	Sussman Shank LLP	County Counsel-Legal Services Through Mar 20, 2025	1,425.48
04/16/2025*	AP	1267	Snell & Wilmer L.L.P.	Counsel- Matter 00001	307.80
04/29/2025*	AP	258	Sussman Shank LLP	County Counsel-Legal Services Through Aug 20, 2025	1,749.60
05/07/2025*	AP	1066	Snell & Wilmer L.L.P.	Counsel- Matter 00001	1,553.22
6/17/2025	JE	12,001	Snell & Wilmer L.L.P.	Counsel- Matter 00001	300.37
6/17/2025	JE	12,001	Snell & Wilmer L.L.P.	Counsel- Matter 00001	432.79
6/17/2025	JE	12,001	Snell & Wilmer L.L.P.	Counsel- Matter 00001	195.08
6/17/2025	JE	12,001	Snell & Wilmer L.L.P.	Counsel- Matter 00001	590.56
6/17/2025	JE	12,001	To Correct	Land Func Transfer Legal Fees from Counsel to Land Fund for work	1,057.58
TOTAL EXPENSE					9,942.56

Maintenance and Clean Up Costs		9,942.56
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TOTAL REIMBURSABLE TO COLUMBIA COUNTY from Land Sales Revenues		19,728.21
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VERIFICATION

Pursuant to ORS 275.275(5), I have reviewed the above administrative expenses incurred by Columbia County for which reimbursement is sought from proceeds arising under ORS 275.090 to 275.290 and 275.296 to 275.310, and hereby verify that, to the best of my knowledge, they represent actual costs incurred in the maintenance and supervision of County lands. The Board of County Commissioners has determined these costs to be reimbursable under ORS 275.275(1)(a)(C) and for which distribution will be authorized in Order No. 35-2025.

Dated this 25th day of June, 2025

COLUMBIA COUNTY TREASURER

By: 
Pamela Smith