

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Application of)
Columbia County to Participate in) RESOLUTION NO. 7-2026
the Assessment and Taxation Grant (2026)) (Grant Document Resolution)

WHEREAS, Columbia County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Columbia County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system; and

WHEREAS, Columbia County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation, and

WHEREAS, Columbia County designates MaryAnn Guess, phone number (503) 397-0060, ext. 8431 (maryann.guess@columbiacountyor.gov) as the County contact person for this grant document;

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NOW, THEREFORE, IT IS HEREBY RESOLVED Columbia County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$2,606,144, the total expenditure amount for consideration in the grant. If 100 percent is not appropriated, no grant shall be made to the County for the quarter in which the County is out of compliance.

DATED at St. Helens, Oregon, this _____ day of April, 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