

Where Does Your Money Go?

----- COLUMBIA COUNTY ASSESSMENT AND TAXATION

Property taxes fund critical public services, including law enforcement, fire and emergency services, city parks, schools, public transportation, elections, community justice, and other essential municipal functions.

This year, the County will collect **\$107,322,331.38** in property taxes from businesses and private landowners. However, the majority of this revenue doesn't stay with the county—only about **9.54%** (roughly \$10.2 million) goes into the county's general fund. An additional **3.95%** (\$4.2 million) is allocated to the Jail Operation Fund, supported by a local option levy approved by county voters. A second local option levy for the Sheriff's Office will generate over **\$2.1 million** (1.97% of the total tax collection) through the Enhanced Law Enforcement levy.

General fund dollars primarily support county law enforcement and public safety, including the Columbia County Sheriff's Office, jail operations, and the District Attorney's Office. The remainder funds the general county administration, including the Assessor's Office, Land Development Services, Juvenile Services, and the County Commission.

Just under **85%** of property tax revenues are distributed to local schools, city governments, and special districts, such as those managing 911 services or soil and water conservation.

Here is the breakdown:

Cities	\$	9,940,329.74
County	\$	10,235,764.26
Jail Operations	\$	4,235,315.90
Patrol Enforcement	\$	2,118,756.25
Drainage/Special Assessments	\$	1,616,421.10
Fire Districts	\$	20,379,829.04
Schools	\$	50,381,004.47
Special Districts	\$	6,496,422.58
Urban Renewal	\$	1,918,488.04
TOTAL	\$	107,322,331.38

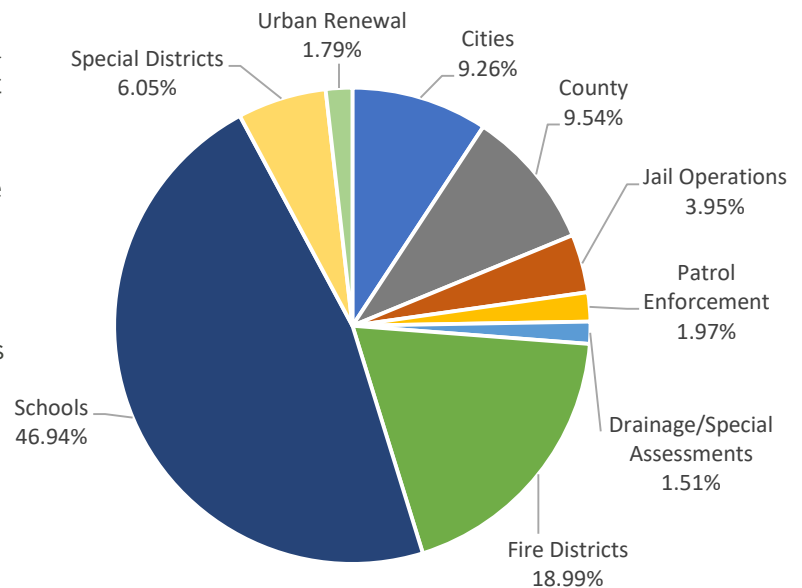
Tax rates vary depending on the mix of taxing districts in each tax code area. Columbia County has 88 tax code areas, and your property tax statement reflects the amount collected for the services provided in your area. Residents of cities often pay higher taxes than rural property owners because their taxes fund

additional services like city parks, libraries, or voter-approved bonds.

Your tax code number is located in the upper left corner of your property tax statement. To view the specific charges for your tax code area, visit the county Assessor's webpage at columbiacountyor.gov and click on the link *2026 Summary of Tax Rates*.

The largest share of tax revenue— **46.94%**, supports education, which includes five school districts, one educational service district, and Portland Community College.

Fire districts receive over **18.99%** of total tax revenue, serving the entire county from Vernonia to Clatskanie to Scappoose.



The County Tax Assessor, an elected official, regulates property taxes based on the most recent property value assessments for homes, businesses, and land.

For more information about your Columbia County property valuation, or if you believe your property tax assessment is inaccurate, contact the County Assessor's Office at **503-397-2240**.

All tax appeals must be filed with the County Clerk by **December 31, 2026**.