

**GASB Statement 77  
2025 Tax Abatement Estimates  
for  
Taxing Districts located in Columbia County, OR**



The following reports prepared by the County Assessor include the exemption type and estimated tax abatement amount. Each exemption type will also reference the specific ORS authorizing the abatement. Exemption types included in the reports are the County Assessor's determination of potentially reportable programs; taxing jurisdictions are ultimately responsible for reporting the appropriate programs.

Please note that the GASB 77 reports were prepared for those jurisdictions that are currently impacted by an allowable exemption. If you are unable to locate a statement for your jurisdiction, it means the County Assessor has determined there were no active abatements to report for your taxing jurisdiction for the current certified fiscal year.

## Columbia County 2024-25 Tax Abatement Estimate

District: COLUMBIA COUNTY	District ID: 1
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$4,423
Strategic Investment Program (ORS 285C.600)	\$298,796

Estimate based on 2024-25 tax roll values without regard to compression.

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For specific disclosure requirements, please refer to the Governmental Accounting and Standards Board Statement No. 77 (GASB 77). Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

## Columbia County 2024-25 Tax Abatement Estimate

District: JAIL OPERATIONS - LOCAL OPTION	District ID: 2
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$124,113
Enterprise Zone (ORS 285C.175)	\$1,924

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: PATROL ENFORCEMENT-LOCAL OPTION	District ID: 3
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$962
Strategic Investment Program (ORS 285C.600)	\$62,089

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: COLUMBIA 4H & EXTENSION	District ID: 10
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$181
Strategic Investment Program (ORS 285C.600)	\$12,225

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: COL 9-1-1 COMM DISTR	District ID: 15
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$810
Strategic Investment Program (ORS 285C.600)	\$54,681

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: COLUMBIA VECTOR	District ID: 20
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$405
Strategic Investment Program (ORS 285C.600)	\$27,383

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: GTR ST HELENS AQUATIC DISTRICT	District ID: 25
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$333

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: RAINIER CEMETERY	District ID: 40
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$15,180
Enterprise Zone (ORS 285C.175)	\$124

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: RAINIER CEMETERY LO	District ID: 41
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$93
Strategic Investment Program (ORS 285C.600)	\$10,705

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE PARK & REC	District ID: 50
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$74,571

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE LIBRARY	District ID: 55
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$61,403

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: PORT OF COLUMBIA COUNTY	District ID: 60
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$0
Strategic Investment Program (ORS 285C.600)	\$0

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE LIBRARY	District ID: 100
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE CITY	District ID: 110
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: COLUMBIA SWCD	District ID: 111
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$317
Strategic Investment Program (ORS 285C.600)	\$21,410

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: WEST MULTNOMAH SWCD	District ID: 112
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CITY OF COLUMBIA CITY	District ID: 115
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CITY OF COLUMBIA CITY LO LEVY	District ID: 116
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: PRESCOTT CITY	District ID: 150
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: RAINIER CITY	District ID: 160
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: RAINIER CITY BOND	District ID: 161
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE CITY	District ID: 170
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: ST HELENS CITY	District ID: 175
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$2,704

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: VERNONIA CITY	District ID: 190
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE RFPD	District ID: 220
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$368,207

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE RFPD LO LEVY	District ID: 221
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$268,330

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: MIST-BIRKENFELD JT RFPD	District ID: 240
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SAUVIE ISLAND RFPD # 30	District ID: 260
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SAUVIE ISLAND RFPD # 30 LOCAL OPTION	District ID: 261
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE JT RFPD	District ID: 270
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE JT RFPD LO LEVY	District ID: 271
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: COLUMBIA RIVER FIRE	District ID: 275
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$9,420

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: VERNONIA RFPD	District ID: 290
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: VERNONIA RFPD LO LEVY	District ID: 291
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: VERNONIA RFPD BOND	District ID: 292
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

For specific disclosure requirements, please refer to the Governmental Accounting and Standards Board Statement No. 77 (GASB 77). Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

## Columbia County 2024-25 Tax Abatement Estimate

District: NW REGIONAL ESD	District ID: 300
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$32,928
Enterprise Zone (ORS 285C.175)	\$488

Estimate based on 2024-25 tax roll values without regard to compression.

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Thursday, February 6, 2025

## Columbia County 2024-25 Tax Abatement Estimate

District: ST HELENS 502 SCHOOL	District ID: 310
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$7,129

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: ST HELENS 502 SCHOOL BOND	District ID: 311
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$3,291

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: RAINIER 13 SCHOOL	District ID: 320
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$9,523

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE 1 JT SCHOOL	District ID: 330
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE 1 JT SCHOOL BOND	District ID: 331
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE 6J SCHOOL	District ID: 340
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$986,181

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: CLATSKANIE 6J SCHOOL BOND	District ID: 341
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Exemption Type	Estimated Tax Abatement Amount
Strategic Investment Program (ORS 285C.600)	\$106,000

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: VERNONIA 47 JT SCHOOL	District ID: 350
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: VERNONIA 47 JT SCHOOL BOND	District ID: 351
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: PORTLAND COMM COLLEGE	District ID: 390
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$401

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: PORTLAND COMM COLLEGE BOND	District ID: 391
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$543

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: REDCO	District ID: 801
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$1,171

Estimate based on 2024-25 tax roll values without regard to compression.

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## Columbia County 2024-25 Tax Abatement Estimate

District: ST HELENS URA	District ID: 803
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Exemption Type	Estimated Tax Abatement Amount
Enterprise Zone (ORS 285C.175)	\$490

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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## Columbia County 2024-25 Tax Abatement Estimate

District: SCAPPOOSE URBAN RENEWAL	District ID: 804
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Exemption Type	Estimated Tax Abatement Amount

Estimate based on 2024-25 tax roll values without regard to compression.

Exempted assessed value and tax amounts are estimates only and are based on best information available to determine “what taxes may have been if not exempted”. Oregon’s Constitution and associated ORS’s do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

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