

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

In the Matter of the Distribution of)
Proceeds Under ORS 275.275)
)
[2024 Distribution: Gas & Land Sales]) **ORDER NO. 18-2024**

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;

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 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 12 day of June, 2024.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Chair

By: 
Kellie Jo Smith, Commissioner

By: Not Present
Margaret Magruder, Commissioner

Approved as to form

By: 
Office of County Counsel

EXHIBIT A

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

I. GAS RENTS/ROYALTIES (July 2023 - June 2024)

	ROYALTIES	INTEREST	TOTAL
Revenue: Gas Rents/Royalties	\$ 153,017.87	2,029,260.00	155,047.13
Less Mist-Birkenfeld Impact			10,233.11
Less Vernonia RFPD Impact			5,271.60
Total Rents/Royalties for Distribution			139,542.42

total to distrib
TOMISTRF
TOVERRFP

II. GAS/MINERAL EXPENSES REIMBURSABLE TO COUNTY

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

Total County Expenses for Reimbursement 0.0000

Gas Rent/Royalties Distribution 139,542.42

III. LAND SALES

	2023-2024
Land Sales - Revenue & Interest	0.00
Less Expenses Reimbursable to County (see Exhibit B)	-14,455.92
Carry-over from 2022-2023 Distribution	-137,353.27
(Total carry-over to be reimbursed to Columbia County in subsequent distributions)	-151,809.19
Total Land Sales for Distribution	(151,809.19)

IV. TOTAL FOR THIS DISTRIBUTION GAS ONLY

139,542.42

V. DISTRIBUTION TO TAXING DISTRICTS

	2023-24 TAX RATE	PERCENTAGE	GAS FY2023-2024 AMOUNT TO BE DISTRIBUTED
			139,542.42
ST HELENS 502 SCHOOL	0.11425874	0.11429	15,948.66
ST HELENS 502 SCHOOL BOND	0.054259967	0.05428	7,573.80
SCAPPOOSE 1 JT SCHOOL	0.091794971	0.09182	12,813.07
SCAPPOOSE 1 JT SCHOOL BOND	0.02853815	0.02854	3,704.01
COLUMBIA RIVER FIRE	0.092824162	0.09285	12,956.73
COLUMBIA COUNTY	0.09440763	0.09444	13,177.75
RAINIER 13 SCHOOL	0.049295239	0.04931	6,880.80
VERNONIA 47 JT SCHOOL	0.03845182	0.03846	5,088.07
VERNONIA 47 JT SCHOOL BOND	0.011601295	0.01160	1,619.35
CCDA - COLCO DEV AGENCY	0.000875728	0.00088	122.24
JAIL OPERATIONS - LOCAL OPTION	0.038865207	0.03890	5,427.74
CLATSKANIE 6J SCHOOL	0.042171961	0.04218	5,886.51
CLATSKANIE 6J SCHOOL BOND	0.005757319	0.00576	803.63
SCAPPOOSE CITY	0.02816853	0.02817	3,931.58
SCAPPOOSE URBAN RENEWAL	0.002822327	0.00282	366.03
ST HELENS CITY	0.023012317	0.02302	3,212.14
ST HELENS URA	0.011824355	0.01183	1,650.48
SCAPPOOSE JT RFPD LO LEVY	0.031067391	0.03108	4,462.12
PORTLAND COMM COLLEGE	0.013700206	0.01370	1,912.32
RAINIER CITY	0.014487208	0.01449	2,022.16
RAINIER CITY BOND	0.0053389	0.00534	745.22
COL 911 LO LEVY	0.019452898	0.01946	2,715.28
SCAPPOOSE JT RFPD	0.017858545	0.01786	2,464.84
COL 9-1-1 COMM DISTR	0.017179533	0.01718	2,397.98
PORTLAND COMM COLLEGE	0.019375818	0.01938	2,704.55
CLATSKANIE RFPD LO LEVY	0.012882824	0.01289	1,798.23
CLATSKANIE RFPD	0.017910025	0.01792	2,499.94
VERNONIA CITY	0.010098431	0.01010	1,409.30
NW REGIONAL ESD	0.010258961	0.01026	1,431.70
CLATSKANIE CITY	0.009865369	0.00987	1,377.05
COLUMBIA VECTOR	0.007349909	0.00735	1,025.93
FIRE PATROL	0.00816964	0.00817	861.21
COLUMBIA SWCD	0.008716954	0.00872	937.58
GTR ST HELENS AQUATIC DISTRICT	0.005363598	0.00537	748.67
PORT OF COLUMBIA COUNTY	0.000000000	0.00000	0.00
SCAPPOOSE DRAINAGE	0.003729237	0.00373	520.54
MIST-BIRKENFELD JT RFPD	0.006507928	0.00651	908.40
SCAPPOOSE LIBRARY	0.004059472	0.00406	566.64
VERNONIA RFPD	0.003084178	0.00309	430.50
REDCO	0.003110207	0.00311	434.13
COLUMBIA 4H & EXTENSION	0.003846561	0.00385	536.92
FIRE PATROL SURCHARGE	0.002800317	0.00280	390.88
CITY COLUMBIA CITY	0.002853714	0.00285	370.41
CLATSKANIE PARK & REC	0.003790329	0.00379	529.07
CLATSKANIE LIBRARY	0.003122024	0.00312	435.78
CITY COLUMBIA CITY LO LEVY	0.002105013	0.00211	293.83
BEAVER DRAINAGE	0.001541398	0.00154	215.15
VERNONIA RFPD LO LEVY	0.003964966	0.00397	553.44
VERNONIA RFPD BOND	0.000533384	0.00053	74.45
RAINIER CEMETERY	0.001158139	0.00116	161.66
RAINIER CEMETERY LO LEVY	0.000742328	0.00074	103.62
RAINIER DRAINAGE	0.000297359	0.00030	41.51
MIDLAND DRAINAGE	0.000287045	0.00029	40.07
MIDLAND DRAINAGE SURCHARGE	0.000162488	0.00016	22.68
DEER ISLAND DRAINAGE	0.00015883	0.00016	21.82
MARSHLAND DRAINAGE	0.000213962	0.00021	29.87
PRESCOTT CITY	0.000227165	0.00023	3.17
PRESCOTT CITY LO LEVY	0.000158262	0.00016	22.09
WESTLAND DRAINAGE	0.000151009	0.00015	21.08
MAGRUDER DRAINAGE	0.000213824	0.00021	29.85
MS PARK COMMUNITY	0.000151017	0.00015	21.08
CLATSKANIE DRAINAGE	0.000131517	0.00013	18.36
SALVIES ISL DRAINAGE	0.000122272	0.00012	17.07
SALVIES ISLAND RFPD # 30	0.000065042	0.00006	13.27
WOODSON DRAINAGE	0.0000615108	0.00006	8.59
COLUMBIA DRAINAGE	0.0000521976	0.00005	7.29
CLATSOP DIKING	0.0000337124	0.00003	4.71
SALVIES ISLAND RFPD # 30 LOCAL OPTION	0.0000421384	0.00004	5.88
MEADOW VIEW LIGHTING DIST	0.000029499	0.00003	3.98
JOHN DRAINAGE	0.0000247941	0.00002	3.45
JOHN IMP SURCHARGE	0.0000234410	0.00002	3.27
WEST MULTNOMAH SWCD	0.0000096384	0.00001	1.26
1.000	1.0000		139,542.42

LAND FY2023-2024 AMOUNT TO BE DISTRIBUTED	LAND FY2022-2023 AMOUNT TO BE DISTRIBUTED	LAND FY2020-2021 OVERPAID DISTRIBUTION	LAND FY2020-2021 REPAID DISTRIBUTION	LAND FY2022-2023 NET DISTRIBUTION
(151,809.19)	0.00			
(17,350.66)	0.00	(89,590.30)		(89,590.30)
(8,239.59)	0.00	5,384.78		5,384.78
(13,939.43)	0.00	(72,959.78)		(72,959.78)
(4,029.62)	0.00	4,473.21		4,473.21
(14,095.71)	0.00	(54,845.94)		(54,845.94)
(5,535.35)	0.00	(29,486.16)		(29,486.16)
(1,761.70)	0.00	1,958.18		1,958.18
(132.98)	0.00	(24,707.51)	24,354.29	(353.22)
(5,904.87)	0.00	(22,388.94)		(22,388.94)
(6,403.98)	0.00	(18,527.71)		(18,527.71)
(874.27)	0.00	982.48		982.48
(4,277.20)	0.00	(15,964.81)		(15,964.81)
(398.21)	0.00	(393.36)		(393.36)
(3,494.51)	0.00	(13,705.91)		(13,705.91)
(1,795.57)	0.00	(748.55)		(748.55)
(4,854.37)	0.00	(9,374.69)		(9,374.69)
(2,080.43)	0.00	(12,450.57)		(12,450.57)
(2,199.94)	0.00	(12,630.46)		(12,630.46)
(810.73)	0.00	957.82		957.82
(2,953.97)	0.00	(11,200.29)		(11,200.29)
(2,681.52)	0.00	(10,187.61)		(10,187.61)
(2,608.78)	0.00	(9,467.32)		(9,467.32)
(2,942.29)	0.00	(7,101.61)		(7,101.61)
(1,956.31)	0.00	(7,506.39)		(7,506.39)
(2,719.71)	0.00	(6,602.64)		(6,602.64)
(1,533.18)	0.00	(5,852.76)		(5,852.76)
(1,557.56)	0.00	(5,647.24)		(5,647.24)
(1,498.10)	0.00	(5,550.79)		(5,550.79)
(1,116.11)	0.00	(4,021.69)		(4,021.69)
(936.91)	0.00	(2,921.53)		(2,921.53)
(1,020.00)	0.00	(3,702.49)		(3,702.49)
(814.48)	0.00	(3,193.81)		(3,193.81)
0.00	0.00	0.00		0.00
(566.30)	0.00	(2,426.20)		(2,426.20)
(988.25)	0.00	(3,533.74)		(3,533.74)
(616.45)	0.00	(2,342.70)		(2,342.70)
(468.34)	0.00	(1,798.05)		(1,798.05)
(472.30)	0.00	(2,017.99)		(2,017.99)
(584.12)	0.00	(2,120.16)		(2,120.16)
(425.24)	0.00	(1,788.41)		(1,788.41)
(402.98)	0.00	(1,612.82)		(1,612.82)
(575.58)	0.00	(1,431.42)		(1,431.42)
(474.09)	0.00	(1,178.54)		(1,178.54)
(319.65)	0.00	(952.40)		(952.40)
(234.07)	0.00	(991.59)		(991.59)
(602.10)	0.00	(2,310.15)		(2,310.15)
(81.00)	0.00	(346.69)		(346.69)
(175.87)	0.00	(510.35)		(510.35)
(112.73)	0.00	123.47		123.47
(45.16)	0.00	(165.11)		(165.11)
(43.59)	0.00	(245.33)		(245.33)
(24.67)	0.00	28.53		28.53
(23.74)	0.00	(101.70)		(101.70)
(32.49)	0.00	(129.86)		(129.86)
(3.45)	0.00	(10,546.04)	10,536.88	(9.16)
(22.93)	0.00	27.09		27.09
(98.24)	0.00	(98.24)		(98.24)
(108.00)	0.00	(108.00)		(108.00)
(84.57)	0.00	(84.57)		(84.57)
(85.58)	0.00	(85.58)		(85.58)
(73.17)	0.00	(73.17)		(73.17)
(61.43)	0.00	(61.43)		(61.43)
(37.52)	0.00	(37.52)		(37.52)
(33.96)	0.00	(33.96)		(33.96)
(24.99)	0.00	(24.99)		(24.99)
(27.23)	0.00	(27.23)		(27.23)
(11.35)	0.00	(11.35)		(11.35)
(16.07)	0.00	(16.07)		(16.07)
(15.25)	0.00	(15.25)		(15.25)
(5.84)	0.00	(5.84)		(5.84)
(151,809.19)	0.00	(584,923.89)	24,354.29	(640,569.60)

EXHIBIT B

MIST GAS FIELD: ADMINISTRATIVE EXPENSES INCURRED FY 2023-2024

I. COUNTY STAFF TIME

STAFF	HOURS	HOURLY RATE	TOTAL
Sarah Hanson, County Counsel	0	\$ -	\$ -
Jacyn Normine, Bd of Commissioners	0	\$ -	\$ -
		STAFF TIME	\$ -

II. MINERAL FUND EXPENSES

None 0.00

TOTAL EXPENSES \$ -

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 275.294, and hereby verify that, to the best of my knowledge, they represent actual costs incurred in the administration of the Mist gas field and natural gas exploration, development, production and storage in the Mist gas fields. The Board of County Commissioners has determined these costs to be reimbursable under ORS 275.275(2)(d) and for which distribution has been authorized under Order No. ____ - 2022.

Dated this 12th day of June, 2024.

COLUMBIA COUNTY TREASURER

By: 
 Mary Ann Guess

Exhibit C
Land Sales: Expenses Incurred by Columbia County FY223-2024
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 2023 (2019) [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 REIMBURS-ABLE
MCDONALD BEVERLY BEVERLY & DAVII	6N3W1100 01500	18800	12,929.89	646.49	50.00	696.49
TILLER CINDY	5N1W08CB 00600	15554	4,691.98	234.60	50.00	284.60
MORTENSEN ERIC	5N2W24B0 00401	16193	9,268.27	463.41	50.00	513.41
WALLS JACKIE	4N2W13B0 01400	9291	25,114.44	1,255.72	50.00	1,305.72
BAINTER SANDRA & SCHOEDER	7N2W16CB 02600	18033	9,683.31	484.17	50.00	534.17
CAPPS MARCELINE	4N1W17B0 04100	15153	13,120.76	656.04	275.00	931.04
CALVERT WILLIAM	7N2W17AD 02100	18476	2,180.32	109.02	275.00	384.02
BLACKFORD DENA KAY	4N1W05CD 00404	12295	17,055.47	852.77	275.00	1,127.77
BRODERS JULIE KAY	4N1W03BC 04600	9636	8,021.00	401.05	275.00	676.05
BRODERS JULIE KAY	4N1W03BC 04100	9631	7,730.54	386.53	275.00	661.53
Totals			109,795.98	5,489.80	1,625.00	7,114.80

=properties redeemed before 1-year redemption notice

b) BY DEED DECEMBER 2023 (2017 foreclosure) [Taxes and interest due under General Judgment, plus five percent (5%) Penalty plus

KIRTLAND & ETLINGER & JUNGE	3N2W1800-00101	5995	116.63	5.83	425.00	430.83
THOMPSON ROBERT D JUDY O	7N2W16CC-00816	21009	47.12	2.36	425.00	427.36
THORNE JOSEPH & ROSEMARIE	4N4W08AA-00500	24048	7,236.55	361.83	425.00	786.83
UNKNOWN OWNER	4N4404-BC-08500	22891	47.41	2.37	425.00	427.37
Totals			7,447.71	372.39	1,700.00	2,072.39

hanson, Sarah	22.00	\$140.57	3,092.54
Normine, Jacyn	30.00	\$ 72.54	2,176.20
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00

Staff Time 5,268.74

b) Direct Expense incurred in Supervising the Program
 Direct Exp to be Distributed

805-000.00-212.00-805-02

8/31/2023 JE

8 Inv 20238 BOCC Work Crew

750.00

Exhibit C

2/27/2024 AP	1382 OPPMA	Conference fee	150.00	
2/29/2024 AP	243 WizeHive-Inc	Renewal fee - 4/1/	522.58	
3/25/2024 AP	1311 US bank	Spring Conf OPI	390.96	
4/3/2024 AP	578 Jacyn Normine	Per Diem for cor	90.00	
4/24/2024 AP	24 Jacyn Normine	mileage reimbur:	277.38	
TOTAL SUPERVISORY EXPENSE				2,180.92

Direct Program Supervision Costs

c) EXPENSES INCURRED -- Maintenance and Clean Up
NO ACTIVITY

Maintenance and Clean Up Costs 0.00


TOTAL REIMBURSABLE TO COLUMBIA COUNTY from Land Sales Revenues 14,455.92

VERIFICATION

Pursuant to ORS 275.275(5), I have reviewed the above administrative expenses incurred by Columbia County for which

Dated this 12th day of June, 2024

COLUMBIA COUNTY TREASURER

By: 
Mary Ann Guess