

**EXPLANATION OF THE URBAN RENEWAL DIVISION OF TAX RATE
FOR THE PORT WESTWARD URBAN RENEWAL PLAN**

October 9, 2015

Every taxpayer in Columbia County has an assessment listed for CCDA - COLCO DEV AGENCY under the General Government category of their property tax statement. This assessment appears on all tax bills in Columbia County even though the Port Westward Urban Renewal Plan Area is located in rural Clatskanie.

So why does it show up on all Columbia County tax statements and how does it affect taxes?

Whether the urban renewal assessment shows up on a tax statement or not is determined by both the districts within the Urban Renewal Plan Area **and** the municipality/governing body that activated the Urban Renewal Agency. This is called the **shared property**. For the Port Westward Plan Area, Columbia County is the governing body that activated the Agency, so the entire county becomes the shared property.

Following is a detail of how the Port Westward Urban Renewal Tax Revenue was generated for the 2015-16 tax bills:

First, a **division of tax amount** was calculated by multiplying the tax rate for each taxing district levy in a tax code area by the excess value used in that tax code area and summing the product for all tax code areas in the plan area. Table 1 shows the taxing districts within each tax code area. Table 2 shows the Excess Value for each tax code area. Table 3 shows the division of tax amount calculation.

Table 1. District Tax Rates for Port Westward Urban Renewal Tax Code Areas

| District | Tax Code Area | | |
|--------------------------------|---------------|----------|----------|
| | 05-90 | 05-91 | 05-98 |
| Columbia County | 1.6561 | 1.6561 | 1.6561 |
| Jail Operations - 3 Year Levy* | Excluded | Excluded | Excluded |
| Columbia 4H & Ext. | 0.0571 | 0.0571 | 0.0571 |
| Col 9-1-1 Comm Distr | 0.2554 | 0.2554 | 0.2554 |
| Col 9-1-1 Comm Distr LO Levy* | Excluded | Excluded | Excluded |
| Columbia Vector | 0.1279 | 0.1279 | 0.1279 |
| Rainier Cemetery | 0.0709 | 0.0709 | N/A |
| Clatskanie Park & Rec | 0.3483 | 0.3483 | 0.3483 |
| Clatskanie Library | 0.2868 | 0.2868 | 0.2868 |
| Port of St Helens | 0.0886 | 0.0886 | 0.0886 |
| Clatskanie City | N/A | 6.2088 | N/A |
| Clatskanie RFPD | 1.7198 | 1.7198 | 1.7198 |
| Clatskanie RFPD LO Levy* | Excluded | Excluded | Excluded |
| NW Regional ESD | 0.1538 | 0.1538 | 0.1538 |

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| | | | |
|------------------------------------|----------------|----------------|----------------|
| Clatskanie 6J School | 5.5140 | 5.5140 | 5.5140 |
| Columbia SWCD | 0.1000 | 0.1000 | 0.1000 |
| Total Consolidated Tax Rate | 10.3787 | 16.5875 | 10.3078 |

*Due to new legislation passed in 2014, new local option levies are excluded from urban renewal revenue unless the agency files a 'Certificate of Impairment' with the Assessor. A Certificate of Impairment should only be filed if the agency is relying on the additional revenue from local option levies to meet their minimum annual debt payments. CCDA did not file a Certificate of Impairment for 2015 and local option levies have been excluded.

Table 2. Excess Value in Port Westward Urban Renewal Plan Area

| Tax Code Area | Assessed Value | Frozen Value | Excess Value |
|---------------|----------------|--------------|--------------|
| 05-90 | 342,661,933 | 85,810,525 | 256,851,408 |
| 05-91 | 114,200 | 220,008 | 0 |
| 05-98 | 41,000 | 82,158 | 0 |

Table 3. Division of Tax Amount - Port Westward Urban Renewal Plan Area
(Excess Value x District Levy Rate For Each Tax Code Area)

| | | Tax Code Area | | | |
|--------------------------|--------|---------------------|-------------|-------------|---------------------|
| | | 05-90 | 05-91 | 05-98 | Total |
| Excess Value: | | 256,851,408 | 0 | 0 | 256,851,408 |
| District | Rate | | | | |
| Columbia County | 1.6561 | 425,371.62 | 0.00 | 0.00 | 425,371.61 |
| Columbia 4H & Ext. | 0.0571 | 14,666.21 | 0.00 | 0.00 | 14,666.21 |
| Col 9-1-1 Comm Distr | 0.2554 | 65,599.84 | 0.00 | 0.00 | 65,599.84 |
| Columbia Vector | 0.1279 | 32,851.29 | 0.00 | 0.00 | 32,851.29 |
| Rainier Cemetery | 0.0709 | 18,210.76 | N/A | N/A | 18,210.76 |
| Clatskanie Park & Rec | 0.3483 | 89,461.34 | 0.00 | 0.00 | 89,461.34 |
| Clatskanie Library | 0.2868 | 73,664.98 | 0.00 | 0.00 | 73,664.98 |
| Port of St Helens | 0.0886 | 22,757.03 | 0.00 | 0.00 | 22,757.03 |
| Clatskanie City | 6.2088 | N/A | 0.00 | N/A | 0.00 |
| Clatskanie RFPD | 1.7198 | 441,733.05 | 0.00 | 0.00 | 441,733.05 |
| NW Regional ESD | 0.1538 | 39,503.74 | 0.00 | 0.00 | 39,503.74 |
| Clatskanie 6J School | 5.5140 | 1,416,278.66 | 0.00 | 0.00 | 1,416,278.65 |
| Columbia SWCD | 0.1000 | 25,685.14 | 0.00 | 0.00 | 25,685.14 |
| Total UR Revenue: | | 2,665,783.66 | 0.00 | 0.00 | 2,665,783.64 |

Second, the **division of tax rate** was determined for each taxing district levy within the consolidated billing tax rate for an urban renewal plan. The rate was calculated by dividing the **division of tax amount** by the taxable assessed value of any **shared property** for that district.

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Table 4. Division of Tax Rate Calculation for COLCO DEV AGENCY

| District | Div of Tax Amt | Shared Prop. AV | Div of Tax Rate |
|-----------------------|----------------|-----------------|-----------------|
| Columbia County | 425,371.61 | 4,715,689,821 | 0.0901 |
| Columbia 4H & Ext. | 14,666.21 | 4,715,689,821 | 0.0031 |
| Col 9-1-1 Comm Distr | 65,599.84 | 4,715,689,821 | 0.0139 |
| Columbia Vector | 32,851.29 | 4,076,918,818 | 0.0080 |
| Rainier Cemetery | 18,210.76 | 1,220,316,871 | 0.0149 |
| Clatskanie Park & Rec | 89,461.34 | 833,002,045 | 0.1073 |
| Clatskanie Library | 73,664.98 | 833,002,045 | 0.0884 |
| Port of St Helens | 22,757.03 | 4,076,918,818 | 0.0055 |
| Clatskanie City | 0.00 | 117,100,115 | 0.0000 |
| Clatskanie RFPD | 441,733.05 | 800,527,696 | 0.5518 |
| NW Regional ESD | 39,503.74 | 4,715,689,821 | 0.0083 |
| Clatskanie 6J School | 1,416,278.65 | 708,049,798 | 2.0002 |
| Columbia SWCD | 25,685.14 | 4,706,350,619 | 0.0054 |

Finally, the districts' levy rates were reduced by the amount of the urban renewal division of tax rate for the shared property.

Table 5. Division of Tax Rates for Districts Revenue and Urban Renewal Revenue

| District | Total Levy Rate | Urban Renewal Div of Tax Rate | District Rate Adjusted by UR |
|-------------------------------|-----------------|-------------------------------|------------------------------|
| Columbia County | 1.6561 | 0.0901 | 1.5660 |
| Jail Operations - 3 Year Levy | 0.5797 | Excluded | 0.5797 |
| Columbia 4H & Ext. | 0.0571 | 0.0031 | 0.0540 |
| Col 9-1-1 Comm Distr | 0.2554 | 0.0139 | 0.2415 |
| Col 9-1-1 Comm Distr LO Levy | 0.2900 | Excluded | 0.2900 |
| Columbia Vector | 0.1279 | 0.0080 | 0.1199 |
| Rainier Cemetery | 0.0709 | 0.0149 | 0.0560 |
| Clatskanie Park & Rec | 0.3483 | 0.1073 | 0.2410 |
| Clatskanie Library | 0.2868 | 0.0884 | 0.1984 |
| Port of St Helens | 0.0886 | 0.0055 | 0.0831 |
| Clatskanie City | 6.2088 | 0.0000 | 6.2088 |
| Clatskanie RFPD | 1.7198 | 0.5518 | 1.1680 |
| Clatskanie RFPD LO Levy | 1.2533 | Excluded | 1.2533 |
| NW Regional ESD | 0.1538 | 0.0083 | 0.1455 |
| Clatskanie 6J School | 5.5140 | 2.0002 | 3.5138 |
| Columbia SWCD | 0.1000 | 0.0054 | 0.0946 |