

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

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Every taxpayer in Columbia County has an assessment listed for 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?

Beginning in 2002, due to an Oregon Supreme Court Ruling, the determination was made that Urban Renewal must be categorized as general government subject to the Measure 5 limitation that the total consolidated general government tax rate must not exceed \$10 per \$1,000 Measure 5 Assessed Value. Because urban renewal generates revenue on the excess value of the plan area from all taxing district levies within the plan area regardless of the category, the division of tax amount calculated for urban renewal must now appear under the general government category.

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 Revenue was generated for the 2005-06 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	1.7398	1.7398	1.7398
Columbia 4H & Ext.	0.0571	0.0571	0.0571
Col 9-1-1 Comm Distr	0.5454	0.5454	0.5454
Columbia Vector	0.1279	0.1279	0.1279
Rainier Cemetery	0.0709	N/A	N/A

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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
NW Regional ESD	0.1538	0.1538	0.1538
Clatskanie 6J School	5.5199	5.5199	5.5199
Total Consolidated Tax Rate	10.6583	16.7962	10.5874

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

Tax Code Area	Assessed Value	Frozen Value	Excess Value
05-90	110,321,220	85,810,525	24,510,695
05-91	108,800	220,008	0
05-98	39,100	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			Total
		05-90	05-91	05-98	
Excess Value:		24,510,695	0	0	24,510,695
District	Rate				
Columbia County	1.7398	42,643.71	0.00	0.00	42,643.71
Columbia 4H & Ext.	0.0571	1,399.56	0.00	0.00	1,399.56
Col 9-1-1 Comm Distr	0.5454	13,368.13	0.00	0.00	13,368.13
Columbia Vector	0.1279	3,134.91	0.00	0.00	3,134.91
Rainier Cemetery	0.0709	1,737.80	N/A	N/A	1,737.80
Clatskanie Park & Rec	0.3483	8,537.07	0.00	0.00	8,537.07
Clatskanie Library	0.2868	7,029.66	0.00	0.00	7,029.66
Port of St Helens	0.0886	2,171.64	0.00	0.00	2,171.64
Clatskanie City	6.2088	N/A	0.00	N/A	0.00
Clatskanie RFPD	1.7198	42,153.49	0.00	0.00	42,153.49
NW Regional ESD	0.1538	3,769.74	0.00	0.00	3,769.74
Clatskanie 6J School	5.5199	135,296.58	0.00	0.00	135,296.58
Total UR Revenue:		261,242.29	0.00	0.00	261,242.29

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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.

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	42,643.71	3,259,470,631	0.0130
Columbia 4H & Ext.	1,399.56	3,259,470,631	0.0004
Col 9-1-1 Comm Distr	13,368.13	3,259,470,631	0.0041
Columbia Vector	3,134.91	2,751,631,261	0.0011
Rainier Cemetery	1,737.80	604,620,016	0.0028
Clatskanie Park & Rec	8,537.07	461,886,305	0.0184
Clatskanie Library	7,029.66	461,886,305	0.0152
Port of St Helens	2,171.64	2,751,631,261	0.0007
Clatskanie City	0.00	79,194,350	0.0000
Clatskanie RFPD	42,153.49	442,537,015	0.0952
NW Regional ESD	3,769.74	3,259,470,631	0.0011
Clatskanie 6J School	135,296.58	380,643,055	0.3554

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	1.7398	0.0130	1.7268
Columbia 4H & Ext.	0.0571	0.0004	0.0567
Col 9-1-1 Comm Distr	0.5454	0.0041	0.5413
Columbia Vector	0.1279	0.0011	0.1268
Rainier Cemetery	0.0709	0.0028	0.0681
Clatskanie Park & Rec	0.3483	0.0184	0.3299
Clatskanie Library	0.2868	0.0152	0.2716
Port of St Helens	0.0886	0.0007	0.0879
Clatskanie City	6.2088	0.0000	6.2088
Clatskanie RFPD	1.7198	0.0952	1.6246
NW Regional ESD	0.1538	0.0011	0.1527
Clatskanie 6J School	5.5199	0.3554	5.1645