

Columbia County
Assessor's Certified Ratio Study
For January 1, 2012



Oregon

John A. Kitzhaber, MD, Governor

Department of Revenue
955 Center St NE
Salem OR 97301-2555

August 8, 2012

Sue Martin, Assessor
Columbia County
230 Strand Street
St. Helens, OR 97051

Columbia County 2012 Assessor's Certified Ratio Study Acceptance and Recommendations

The Department's CMART team has completed its required review of your "2012 Assessor Certified Ratio Study" report and accepts its findings.

In accordance with ORS 309.200, the county assessor has produced and timely filed a ratio study report that documents achievement of the 100% real market value (RMV) standard for the forthcoming assessment roll as required by ORS 308.232. Any significant changes made to the reported RMV adjustment program must be documented and forwarded to a mass appraisal team member listed below.

Your appraisal / valuation plan is yet to be received and is due on or before November 1, 2012.

In accordance with ORS 309.203(1), the Department recommends you continue to maintain accurate property records and values which are extremely important to the maintenance of the county's property tax program.

Our mass appraisal team is available to assist with your real market value mass appraisal programs. If you have questions, please contact any of the CMART team members:

Don Kirby (541) 276-7811
Karen Anderson (503) 945-8355
Sandra DeAvilla (541) 686-7880
Frank Lassen (541) 647-0074
Gene Rhoades (503) 945-8252
Rhonda Wagner (541) 871-5974

or email at: donald.h.kirby@dor.state.or.us
karen.e.anderson@dor.state.or.us
sandra.l.deavilla@dor.state.or.us
frank.e.lassen@dor.state.or.us
gene.h.rhoades@dor.state.or.us
rhonda.r.wagner@dor.state.or.us

Sincerely,

Rick Schack, Section Manager
Support, Assistance & Oversight
Property Tax Division

Tel: (503) 945-8365
Fax: (503) 945-8737

cc: County Governing Body

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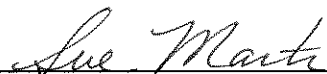
Certification & Analysis of Valuation Methods and Procedures

State of Oregon)
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County of Columbia)

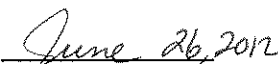
I, Sue Martin, Assessor of Columbia County, State of Oregon, do hereby certify that I have prepared a ratio study for the current tax year according to ORS 309.200 and guidelines developed by the Department of Revenue, and that the attached is a complete and accurate copy of the original now on file in my office.

I further certify that the ratios and adjustments identified in this study will achieve 100% of real market value for real property and manufactured structures for the current year.

This report is given to the Department of Revenue and will be given to the Clerk of the Board of Property Tax Appeals to provide current knowledge of the adjustment program used by my office.



Sue Martin - Assessor



Date

Michael C. Simpson - Sales Data Analyst
Report Preparer/Contact Person

(503) 397. - 2240
Phone

INTRODUCTION - The Purpose and Description of the Ratio Study

THE PURPOSE OF THE RATIO STUDY

1. To measure the level of appraised value (RMV) relative to market value as of the Assessment Date. This is the relationship between the prior year Real Market Values and current Real Market Values.
2. To identify the adjustment factors that will achieve 100% of Real Market Value.
3. To document the analysis and decision process.
4. To provide a tool for managing Appraisal and Adjustment programs.

APPRAISAL AREAS / NEIGHBORHOODS / PROPERTY CLASSES

The county is divided into six appraisal areas as shown on the County Map page. Properties within these Areas are grouped together for market analysis and adjustment using "study area" codes and/or "property class" codes. Listings of these codes are included in this report.

THE RATIO STUDY FORMAT

The format is intended to directly reflect the adjustment program and includes the following two primary sections, as well as other supportive and descriptive sections.

SUMMARY OF ADJUSTMENTS AND AFTER RATIOS SECTION

These summarize the adjustments by Appraisal Area (MA), Study Area (SA) and Neighborhood (NH). Adjustments are made in general categories by Real Market Value Class (RMV Class):

RESIDENTIAL URBAN, RMV CLASS 1XX/ RURAL TRACT, RMV CLASS 4XX /8*XX - This includes residential land, single family "site built" dwellings, "real property manufactured structures", condominiums and 2-4 unit multi-family properties within city limits, and rural property, from small rural residential parcels to large farm and forest parcels.

COMMERCIAL, RMV Class 2XX/ INDUSTRIAL, RMV Class 3XX - This includes commercial, industrial and multi-family properties appraised by the County in urban or rural locations.

OTHERS - This is for properties which do not fit well into any of the other categories, or are better reported as a separate group.

STUDIES SECTION

These are the individual studies which make up the essential elements of the Ratio Study. They include the individual ratio studies and the supporting sales listings and statistics. See the following section for a detailed description of the Studies.

STUDIES SECTION DESCRIPTION

MARKET GROUPING

The assessment system provides for adjusting values by market groupings using stratification and combination. Stratification means **splitting** a large group of properties into separate groups based on market differences. Conversely, combination means **combining** properties from separate groups with similar market characteristics. "Study Area" (SA) and "Property Class" (Prp Cls) groupings are the most common market groupings used in this report. They may define the market by location, type of property or have a special purpose use.

STUDY PAGES

Each study is two or more pages in length and identify the Real Market Class(es), and Study Area(s) (SA), show the calculation of the adjustment and explain how the factors used in the calculation were selected. Each study includes a sales listing with related statistics. The following are the main elements of the first page of the studies:

Market Identification - Describes the population for which the individual Study is done, usually by the Real Market Class (RMV CLASS or Classes), Maintenance Area(s) (MA), Study Area(s) (SA), and general narrative description. Most locally assessed properties are identified and a trend conclusion is done whether or not a sales listing can be generated or a conclusion of "No Trend" is determined.

Adjustment Calculation Summary - This section identifies :

A:

- 1) The size of the sales sample;
- 2) The total size of the population in the study, both in terms of absolute numbers and by percentage;
- 3) Identifies the values of the population by Land RMV (Real Market Value), On Site Development (OSD) RMV, Residential Improvement RMV and Farm Improvement (ancillary buildings) RMV, as documented in the Assessors File. These values are shown as dollar amounts and as a percentage of the total RMV for each population by category, both before adjustment and after.

B:

1) Selected Ratio From Sales is the ratio selected from the Mean, Median, Weighted Mean (WtdMean) or Geometric Mean (GeoMean) determined to provide the "best fit" for the study. Ratio conclusions are based on the following principles:

1A: No one sale should have a large influence on the ratio indications.

- Avoid a MEAN distorted by an extreme ratio.
- Avoid a WEIGHTED MEAN influenced by high valued properties.
- Avoid a MEDIAN when gaps exist in the middle of the frequency distribution.

1B: Split ratios (ratios above and below 100) are the result of being at or near market.

- A single trend will result in half the properties being over market and half being under market.
- A single trend cannot reduce the distribution of ratios within the group.

1C: Making the required adjustment.

- If an adjustment is clearly needed, it is applied.
- The adjustment with the greatest support is applied.

1D: Reliability is variable.

- Reliability is dependent on the size of the sample and the variability within the sample, therefore the ratio indicators (Mean, Median, etc.) lie within a range of reliable conclusions.
- Confidence Interval calculations are useful as a way to measure reliability.

The Selected Ratio may be adjusted by the results of the "Time Study", and this adjusted Ratio is entered. If so, the adjustment is identified in the Explanation section of the analysis.

2) Before Ratio is a measure of the Real Market Value (RMV) assessment at an established point in time for the tax year before any adjustments are applied.

3) Overall Adjustment Factor: The adjustment needed to bring the prior years RMV assessment roll value to the statutory required 100% RMV for the assessment date, January 1, of the current assessment year. It is calculated by dividing 1 by the "Before Ratio". For improved properties the Overall Adjustment Factor is separated into the following elements:

3A: Land Adjustment Factor - The adjustment factor by which the Land portion of a property is adjusted. It is usually the Land Adjustment factor used in the analysis of Unimproved Land in the same Maintenance Area and Study Area, but may be from the analysis of the Improved classes if an insufficient sample is available.

2012 RATIO STUDY FOR COLUMBIA COUNTY

- 3B: OSD Adjustment Factor** - The adjustment factor that brings the site improvement element of the property to 100% of Real Market Value. Due to a computer conversion process beginning in 2007 and continuing into 2012, this value may not be available as a separate component but is included in the Land Adjustment.
- 3C: Residential Improvement Factor** - The adjustment factor needed to bring the residential and associated improvements to 100% of RMV as part of the Overall Adjustment.
- 3D: Farm Improvement Adjustment** - The adjustment factor applied as part of the Overall adjustment that brings Outbuilding and other ancillary structures to 100% RMV.
- 4) Explanation** - A written explanation for which of the indicators of Central Tendencies were selected for the ratio determination in the analysis. If other factors contribute to the conclusion they may be mentioned here.
- 5) Performance History** -
- 5A: (COD) Coefficient of Dispersion** - The COD history, if available, from 2003 through 2011. A COD higher than the maximum for the property class and type is an indication that the Property Class and Maintenance Area may have a valuation problem.
- 5B: (PRD) Price Related Differential** - The PRD history if available from 2003 through 2011. A PRD above 1.00 suggests that high-value properties are undervalued and low-value properties are overvalued. On the other hand, a PRD less than 1.00 suggests that high-value properties are overvalued, and that low-valued properties are undervalued. PRD within a range of .98 and 1.03 are generally insignificant.
- 6) Adjusted Overall Ratio** - an estimate of the level of appraised value (RMV) relative to market value as of the Assessment Date before Trending (adjusting RMV).

2012 RATIO STUDY FOR COLUMBIA COUNTY

Performance Measures - **STUDY LISTINGS**

For most individual studies there are sales listings. Each sale in the listing is identified by Maintenance Area, Study Area, Neighborhood and Property Class, then additional details are provided which more fully describe the individual sale properties. Finally, a ratio is calculated for each sale, then statistics are calculated for the entire group and displayed. The major components are as follows:

(AP AR) MAINTENANCE APPRAISAL AREA - One of the seven appraisal areas.

(SA) STUDY AREA - Market identification code.

(NH) NEIGHBORHOOD - Not used at this time, designation will be "000".

(PRP CLS) REAL MARKET PROPERTY CLASS - A three digit number identifying the type of property.

(BLD CLS) BUILDING CLASS - The type of main structure included in the sale.

(RJ CD) SALE CONDITION CODE -

24 Sales price varies from RMV in excess of expected parameters, but no sales review requested.

28 The appraised values reflect the results of processing a Sales Review Request.

30 Unconfirmed sale from current sales year (verified by recorded instrument only)

31 The sale is from a prior sales year (verified by recorded instrument only)

32 Confirmed sale from a prior sales year (confirmed by seller, buyer or agent)

33 Confirmed sale from current sales year (confirmed by seller, buyer or agent)

MAP NO. - The Assessor's Map and Tax Lot Number. (**NOTE:** More than one tax lot may be involved.)

BOOK - The calendar year in which the document that transferred title to the property was recorded.

PAGE - The recording number identifying the document that transferred title to the property.

ACRES - The land size expressed as an acreage amount, if recorded in the Assessors file.

RMV LAND - The prior year appraised/trended land value.

RMV IMP - The prior year appraised/trended improvements value

TOTAL VALUE - The sum of the RMV LAND and the RMV IMP. This is usually the Real Market Value (RMV) from the Assessor's records. In some cases it is the value which would have been in the records if the property had not been changed (remodeled, subdivided, etc.) since the date of sale.

SALES PRICE - The sale price of the property as of the date of sale.

SALE DATE - The month and year the property sold.

SALE NO - Within each listing the sales are arrayed in ascending order by ratio and each is identified with a number.

RATIO - A comparison of the Total Appraised Value to the Sale Price expressed as a percentage without the decimal point (Total Value/Sale Price = Ratio). This indicates the level of appraised value (RMV) relative to the market value of the property.

EXPLANATION OF STATISTICS

Descriptive statistics are found on the second page of each Ratio Study Grouping. These are split into statistics of Central Tendency and of Distribution. As with all statistical analysis, the accuracy of the conclusions depend on adequate size samples which accurately represent the population. Judgments about grouping properties to get reasonably accurate results are based primarily on creating adequate minimum sample sizes or on Study Areas determined to have moved similarly in the market.

STATISTICS OF CENTRAL TENDENCY

The center, middle or typical element in a group. These are assumed to generally reflect the level of appraised value (RMV) relative to market value, but they must be analyzed in some detail and context to produce reasonably accurate trend conclusions. These statistics are found in numeric form on the second page of each individual Study in the upper right hand corner, and are listed with the Statistics of Distribution. These statistics are also presented in graph form near the center of the second page.

MEDIAN - The ratio value with the same number of ratios above as below. Listings which display sizable gaps near their center may have an unreliable Median.

MEAN, or ARITHMETIC MEAN - Traditionally called the Average. The sum of the ratios divided by the number of ratios. The Mean is distorted by extremely high or low ratios.

WEIGHTED MEAN - The sum of the Total Values divided by the sum of Sales Prices. Sales with relatively high values or prices will have the most effect on this measure.

GEOMETRIC MEAN - the Nth root of the product of the ratios, where N is the number of ratios in the array.

STATISTICS OF DISTRIBUTION

Statistics that describe how values are distributed within the group, or "how far ratios are from a central tendency". Distribution characteristics tend to indicate the accuracy of appraised values and the consistency of the marketplace. Ratio studies in Columbia County are usually (by necessity) done with relatively limited numbers of sales, so care must be taken not to "read too much" into the distribution statistics from these studies. Drawing conclusions about distribution from relatively small samples may be unreliable.

FREQUENCY DISTRIBUTION - A listing used to visually display the distribution of sales by ratio range. This list appears on the second page in the upper left hand corner of each individual Study, and is displayed in graph and numeric form.

(AD) AVERAGE DEVIATION - The Average of the differences between each ratio and the Median for the entire group.

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(COD) COEFFICIENT OF DISPERSION - The Average Deviation converted to a percentage.

(SD) STANDARD DEVIATION - A measure of deviation from the Arithmetic Mean for a *normally distributed population*. For this statistic to be useful the population and the sales sample must meet relatively strict statistical standards, therefore it is considered less useful for "typical" appraisal standards analysis than the COD above.

(COV) COEFFICIENT OF VARIANCE - The Standard Deviation converted to a percentage.

(PRD) PRICE RELATED DIFFERENTIAL - The Arithmetic Mean divided by the Weighted Mean, and is a measure of "vertical" equity. A PRD of greater than 1.00 indicates higher priced properties are under appraised relative to moderate or low priced properties, and a PRD of less than 1.00 indicates lower priced properties are under appraised relative to moderate or higher priced properties. If the PRD is between .98 and 1.03, the degree of bias or vertical equity is not considered significant.

95% CONFIDENCE - A calculation of uniformity used to determine the reliability that the array is representative of the population. This number is expressed as a percentage. The lower the percentage, the greater the reliability. Conversely the higher the percentage the lower the reliability.

The current "working" statistical standards are:

- | | |
|---------------------------------|-------------|
| 1. RMV | 100% |
| 2. COD standards: | |
| Vacant land (class 100,400) | 20 |
| Real & Personal Manuf. Homes | 25 |
| Urban Residential (class 101) | |
| Homogeneous | 10 |
| Non-homogeneous | 15 |
| Rural Improved (class 401) | 20 |
| Apartments (class 701) | 12 |
| Commercial Improved (class 201) | |
| Larger/Urban | 15 |
| Smaller/Rural | 20 |
| No standard set for Industrial | |
| 3. PRD standard: | .98 to 1.03 |

SPECIALLY PROCESSED VALUES

Not all assessed values are adjusted in the manner described in this report. Specially Assessed (Farm or Forest Deferral) values, certain Personal Property values and many Industrial property values are recalculated or specially processed annually. The Ratio Study does not report on these values. However it does indicate how the Real Market Value of farm and forest deferred properties will be adjusted.

STATUS OF THE ASSESSORS'S ADJUSTMENT PROGRAM

The Columbia County Assessor's office will continue to review market information until the actual changes are made to the roll. It is possible that additional data and further analysis will lead to conclusions different than those contained in this report. The Assessor must make whatever adjustments are indicated by reliable market data to produce the most accurate appraisals possible. Any future modifications to the adjustment factors in this report will be reported to the Department of Revenue, and will be documented in the Modifications section of this study.

**2012 RATIO STUDY
MAINTENANCE AREA
DESCRIPTIONS
AND
MAP**

Maintenance Area Descriptions

Maintenance Area 1 - Cities of St. Helens and Columbia City

Maintenance Area 2 - City of Scappoose and Adjoining Rural Areas

Maintenance Area 3 - City of Vernonia and Adjoining Rural Areas

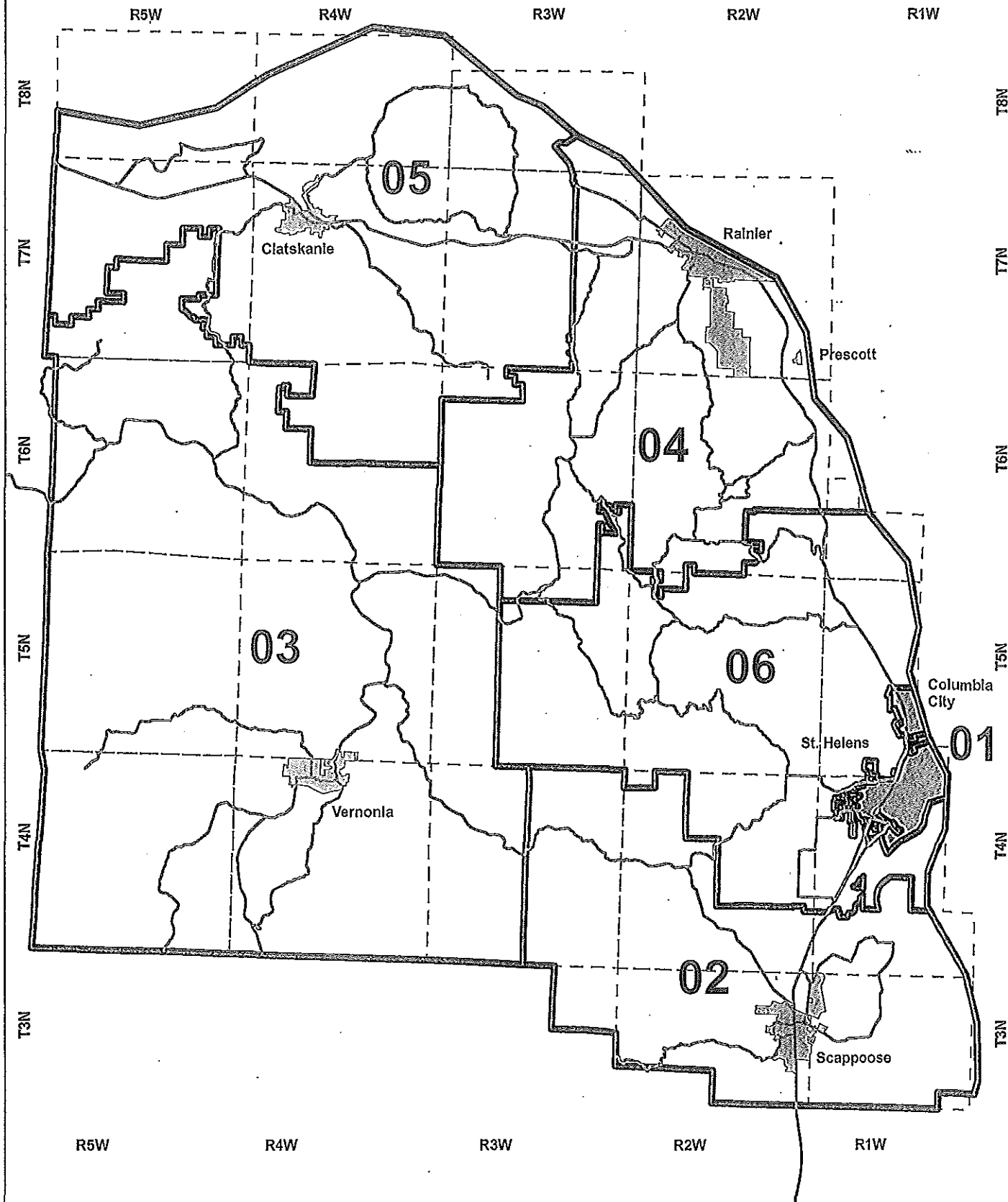
Maintenance Area 4 - City of Rainier and Adjoining Rural Areas

Maintenance Area 5 - City of Clatskanie and Adjoining Rural Areas

Maintenance Area 6 - Rural Areas Adjoining St. Helens and Columbia City,
Including the Warren and Deer Island Areas.

Maintenance Area 7 - All Personal Property Manufactured homes in Columbia
County Regardless of Location.

Maintenance Areas
Columbia County, OR



2012 RATIO STUDY
PROPERTY
CLASSES
AND CORRESPONDING
RMV PROPERTY
CLASSES
DESCRIPTIONS
WITH COUNT

Property Class	RMV Class	Class Description	Count
001	020	MISCELLANEOUS, LOGGING PERSONAL PROPERTY	1
003	030	MISCELLANEOUS, CENTRALLY ASSESSED	125
010	010	UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED RESIDENTIAL	179
014	101	IMPROVED RESIDENTIAL, HISTORIC	2
015	101	OPEN SPACE RESIDENTIAL	0
019	019	PERSONAL PROPERTY MS	1679
020	020	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED COMMERCIAL	22
024	201	IMPROVED COMMERCIAL, HISTORIC ZONED COMMERCIAL	4
025	201	OPEN SPACE, GOLF COURSE LAND ZONING NOT SIGNIFICANT	5
028	201	ENTERPRISE ZONE, IMPROVED COMMERCIAL ZONED COMMERCIAL	0
030	030	UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED INDUSTRIAL	9
031	301	INDUSTRIAL, UTILITY PROPERTY	0
032	030	INDUSTRIAL, MINERALS	124
033	333	IMPROVED INDUSTRIAL, STATE RESPONSIBILITY	0
037	333	ENTERPRIZE ZONE IMPROVED COUNTY IPR PROCESSED	1
038	333	ENTERPRISE ZONE, IMPROVED STATE IPR PROCESSED	7
039	301	ENTERPRIZE ZONE IMPROVED INDUSTRIAL	0
040	040	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	207
041	401	IMPROVED ONLY TRACT,ZN NOT SIGNIFICANT	0
044	401	IMPROVED TRACT,HISTORIC ZONING NOT SIGNIFICANT	0
045	401	OPEN SPACE TRACT LAND ZONING NOT SIGNIFICANT	0
050	500	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	0
051	501	IMPROVED ONLY FARM, ZONING NOT SIGNIFICANT	0
054	501	IMPROVED FARM, HISTORIC ZONING NOT SIGNIFICANT	0
055	501	OPEN SPACE FARM LAND ZONING NOT SIGNIFICANT	0
060	600	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	0
061	601	IMPROVED ONLY FOREST, ZONING NOT SIGNIFICANT	0
070	700	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED MULTI-FAMILY	0
071	701	IMPROVED ONLY, ZONED MULTI-FAMILY	0
100	100	VACANT LAND, ZONED RESIDENTIAL	1057
101	101	RESIDENTIAL IMPROVED, ZONED RESIDENTIAL	8964
102	102	CONDOMINIUM	48
109	109	M S IMPROVED, ZONED RESIDENTIAL	424
110	100	VACANT,H&B RESD 4 OR LESS UNITS ZONING NOT SIGNIFICANT	0
111	111	RESIDENTIAL, FLOATING PROPERTY	314
120	100	VACANT, H & B USE RESIDENTIAL ZONED COMMERCIAL	0
121	101	SINGLE FMLY RESIDENCE IMPROVED ZONED COMMERCIAL	0
129	109	SINGLE FMLY RESIDENCE MS IMPRVD ZONED COMMERCIAL	0
130	100	VACANT, H&B USE RESIDENTIAL ZONED INDUSTRIAL	0
131	101	SINGLE FMLY RESIDENCE IMPROVED ZONED INDUSTRIAL	0
190	190	VACANT LAND, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0
191	191	IMPROVED, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0
199	199	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0
200	200	VACANT LAND ZONED COMMERCIAL	120
201	201	COMMERCIAL IMPROVED, ZONED COMMERCIAL	806
206	201	COMMERCIAL, MARINA/MOORAGE	26
207	207	ALL M S PARKS, REGARDLESS OF ZONE	41
208	201	COMMERCIAL, RETIRE/CARE FACILITY	6
209	209	M S IMPROVED, ZONED COMMERCIAL	0
221	221	IMPROVED COMMERCIAL, FLOATING PROPERTY	14
290	290	VACANT, POTENTIAL DEVELOPABLE ZONED COMMERCIAL	0
291	291	COMMRL IMPRVD,POTENTIAL DEVELOP ZONED COMMERCIAL	0
299	299	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED COMMERCIAL	0
300	300	VACANT LAND, ZONED INDUSTRIAL	79
301	301	INDUSTRIAL IMPROVED, ZONED INDUSTRIAL	165
303	333	INDUSTRIAL, STATE RESPONSIBLE IPR PROCESSED	39
308	333	INDUSTRIAL, COUNTY RESPONSIBLE IPR PROCESSED	36

Property Class	RMV Class	Class Description	Count
309	309	M S IMPROVED, ZONED INDUSTRIAL	0
330	300	INDUSTRIAL, AGGREGATE MINE	27
331	301	INDUSTRIAL, AGGREGATE MINE WITH IMPROVMENTS	21
333	333	INDUSTRIAL IMPROVED, STATE RESP	7
338	333	INDUSTRIAL, AGGREGATE MINE COUNTY RESPONSIBLE IPR PROCESSED	12
390	390	VACANT LAND, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0
391	391	INDSTRL IMPRVD, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0
399	399	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0
400	400	VACANT H&B USE TRACT LAND, ZONING NOT SIGNIFICANT	736
401	401	IMPROVED H&B USE TRACT, ZONING NOT SIGNIFICANT	4758
409	409	M S H&B USE TRACT, ZONING NOT SIGNIFICANT	1249
440	400	VACANT H&B USE TRACT LAND, FARM DEF ZONED NON-EFU	0
441	401	IMPRVD H&B USE TRACT, FARM DEF, ZONED NON-EFU	0
449	409	M S H&B USE TRACT, FARM DEF, ZONED NON-EFU	0
450	400	VACANT H&B USE TRACT, FARM DEF, ZONED EFU	0
451	401	IMPROVED H&B USE TRACT, FARM DEF, ZONED EFU	0
459	409	M S H&B USE TRACT, FARM DEF, ZONED EFU	0
470	400	VACANT H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0
471	401	IMPRVD H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0
479	409	M S H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0
480	400	VACANT H&B TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0
481	401	IMPRVD H&B TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0
489	409	M S H&B USE TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0
490	490	VACANT TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT	0
491	491	IMPROVED TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT	0
499	499	M S, POTENTIAL DEVELOPABLE, ZONING NOT SIGNIFICANT	0
500	500	VACANT H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT	0
501	501	IMPRVD H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT	0
509	509	M S H&B USE FARM, NOT RCVNG FARM DEF, ZONING NOT SIGNIFICANT	0
540	400	VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU	150
541	401	IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED NON-EFU	391
549	409	M S H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU	64
550	400	VACANT H&B USE FARM, RCVNG FARM DEF, ZONED EFU	144
551	401	IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED EFU	341
559	409	M S H&B USE FARM LAND, RCVNG FARM DEF, ZONED EFU	30
580	400	AGRICULTURE, MOSTLY FARM RURAL MULT SPEC ASMTS	24
581	401	AGRICULTURE, W/IMPS-MOSTLY FARM RURAL, MULT SPEC ASMTS	78
589	409	M S H&B USE FARM, MLTPL SP ASMT FARM USE PREDOMINANT, ZN NOT SIGN	12
600	600	VACANT H&B USE FOREST, NOT DESIGNATED, ZONING NOT SIGNIFICANT	627
601	601	IMPRVD H&B FOREST LAND, NOT DESIGNATED, ZONING NOT SIGNIFICANT	0
609	609	M S H&B FOREST LAND, NOT DESIGNATED, ZONING NOT SIGNIFICANT	0
640	400	VACANT H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	2024
641	401	IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	1915
649	409	M S H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	595
660	600	VACANT, REFORESTATION	0
680	400	FOREST LAND, LAND ONLY-MOSTLY FOREST RURAL, MULT SPEC ASMTS	52
681	401	FOREST LAND, WITHIMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS	177
689	409	M S H&B USE FL, MLTPL SP ASMT, FL PREDOMINANT, ZN NOT SIGNIFICANT	17
700	700	VACANT LAND, ZONED MULTI-FAMILY	1
701	701	IMPROVED 5 OR MORE UNITS, ZONED MULTI-FAMILY AND MS PARK IMPROVED	48
707	701	ALL M S PARKS, REGARDLESS OF ZONE	0
712	701	MULTIPLE HOUSING,	0
781	701	MULTIPLE HOUSING, LOW INCOME SPECIAL ASMT	7
790	790	VACANT LAND, POTENTIAL DEVELOP, ZONED MULTI-FAMILY	0
791	791	IMPRVD 5 OR MORE, POTENTIAL DEVELOP, ZONED MULTI-FAMILY	0
799	799	M S, POTENTIAL DEVELOPABLE, ZONED MULTI-FAMILY	0
800	800	RECREATION, LAND ONLY	620

Property Class	RMV Class	Class Description	Count
801	801	RECREATION, WITH IMPROVMENTS	4
890	890	RECREATION, HILLOREST/COL ACRES POTENTIAL DEVELOPMENT	520
910	200	CHURCH - VACANT	27
911	201	CHURCH - IMPROVED	89
920	200	SCHOOL - VACANT	22
921	201	SCHOOL - IMPROVED	49
930	200	CEMETERY - VACANT	26
931	201	CEMETERY - IMPROVED	5
940	200	CITY - VACANT	379
941	201	CITY - IMPROVED	106
942	201	CITY - LEASED	0
950	200	COUNTY - VACANT	166
951	201	COUNTY - IMPROVED	48
952	201	COUNTY - LEASED	0
960	200	STATE OWNED - VACANT	167
961	201	STATE OWNED - IMPROVED	9
962	201	STATE - LEASED	2
964	401	EXEMPT, STATE GAME IN-LIEU OF	22
970	200	FEDERALLY OWNED - VACANT	46
971	201	FEDERALLY OWNED - IMPROVED	11
976	201	FEDERALLY OWNED - NATIVE AMERICAN HOLDINGS	0
980	200	BENEVOLENT, FRATERNAL OWNERSHIP - VACANT	8
981	201	BENEVOLENT, FRATERNAL OWNERSHIP - IMPROVED	64
982	201	BENEVOLENT, FRATERNAL - LEASED	1
990	200	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT	84
991	201	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - IMPROVED	93
994	201	EXEMPT, PORT: EXEMPT IN LIEU-OF PER ORS 307.120	5
995	201	EXEMPT, GOVERNMENT HOUSING AUTHORITIES	7
996	701	FARM LABOR CAMPS, DAY CARE CENTERS	0

2012 RATIO STUDY

**TIME ADJUSTMENT
STUDY**

TIME ADJUSTMENT STUDIES

The analysis and conclusions for an adjustment based on changes in the market (time adjustment) have been determined based on sales within Columbia County. These sales were separated into 1) properties located within the city limits of St. Helens, Scappoose, Columbia City, Rainier, Vernonia and Clatskanie for the 100, 101, 102 and 109 Real Market Value (RMV) Classes, and 2) the properties located outside of these City limits for the 400, 401 and 409 RMV Classes. The conclusions found on this page are supported by the following pages. The sales used were from January 1, 2011 through December 31, 2011.

URBAN RESIDENTIAL PROPERTY

Property Classes: 100, 101 and related classes

All Areas: The analysis of sales indicate that an adjustment of 103% is needed.

RURAL RESIDENTIAL PROPERTY

Property Classes: 400, 401 and related classes

All Areas: The analysis of sales indicate that an adjustment of 98% is needed.

COMMERCIAL AND INDUSTRIAL PROPERTY

Property Classes: 200, 201 - commercial and related classes
300, 301 - industrial and related classes

All Areas: There are too few sales to provide a reliable indication, therefore no adjustment is supported.

NOTE: The adjustment of 1.03 in the Residential Property Sections (Property Classes 100, 101, 102 and 109) and .98 in the Rural Property Sections (Property Classes 400, 401 and 409) is applied in the Ratio Study to the Selected Ratio from the Indicators of Central Tendency in the following manner:

- 1 The Indicator of Central Tendency considered the most appropriate is selected,
- 2: This Selected Ratio is adjusted by 1.03 (Prop Classes 1XX) or .98 (Prop Classes 4XX)
- 3: The product of this calculation is entered on the line titled " Selected Ratio From Sales" found on the first page of each Residential section of the report.

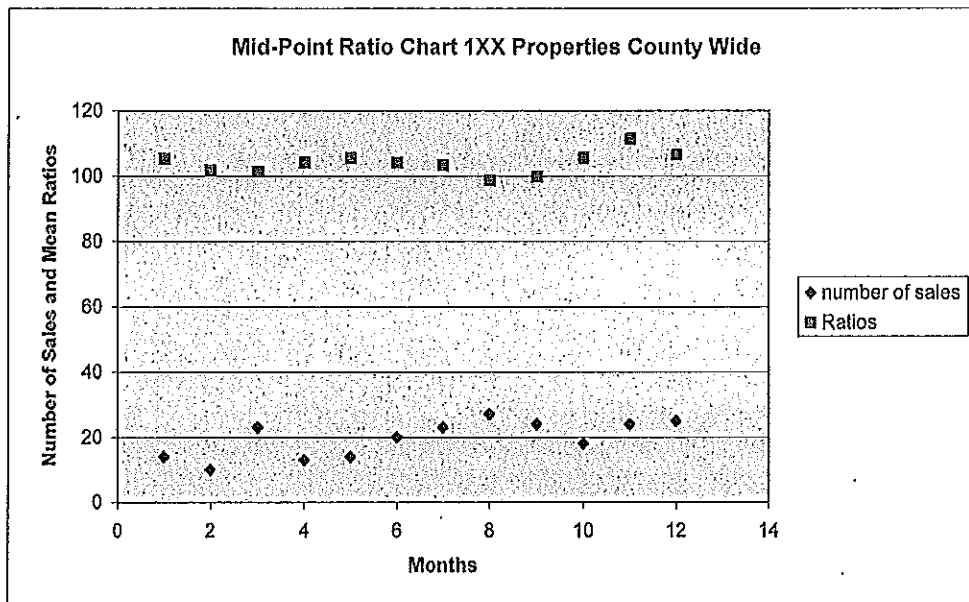
An analysis was made to determine if this adjustment would modify in any way the Statistical Calculations (COD, COV, PRD etc) made by the software program. It was found that these Statistical Calculations were affected little if any.

Historical Time Adjustment studies conclusions.

These are the factors used to adjust "MID MONTHS" when prior years' sales are used.

<u>Time Period</u>	<u>101'S</u>	<u>401'S</u>
1-94 thru 6-94	0.0125/mo	0.0100/mo
7-94 thru 12-94	0.0050/mo	0.0050/mo
1994 overall %	10.5%	9.0%
1-95 thru 6-95	0.0050/mo	0.0050/mo
7-95 thru 12-95	0.0067/mo	0.0050/mo
1995 overall %	7.0%	6.0%
1-96 thru 6-96	0.0067/mo	0.0050/mo
7-96 thru 12-96	None	None
1996 overall %	4.0%	3.0%
1997-2005	None	None
2006	96.5%	94.2%
2007	None	None
2008	None	None
2009	92%	None
2010	99%	99%
2011	90%	89%
2012	103%	98%

		Ratio for Month	# Sales	Cum Sales for month	Median	GeoMean
		Mean				
1	Jan	105	14	14	98	104
2	Feb	102	10	24	104	101
3	Mar	101	23	47	100	100
4	Apr	104	13	60	104	103
5	May	106	14	74	104	103
6	Jun	104	20	94	102	103
7	Jul	103	23	117	103	100
8	Aug	99	27	144	96	97
9	Sep	100	24	168	95	98
10	Oct	105	18	186	103	105
11	Nov	111	24	210	108	110
12	Dec	106	25	235	108	106
			235.00			



Conclusion: The Mid Point of the Sales is found to be In July (7th Month), with a corresponding Mean Ratio of 103. The End of Year Ratio is 106.
 $(106 - 103) / 103 = .029$ or 3%
 $3 + 100 = 103$, The Time Adjustment for 2012

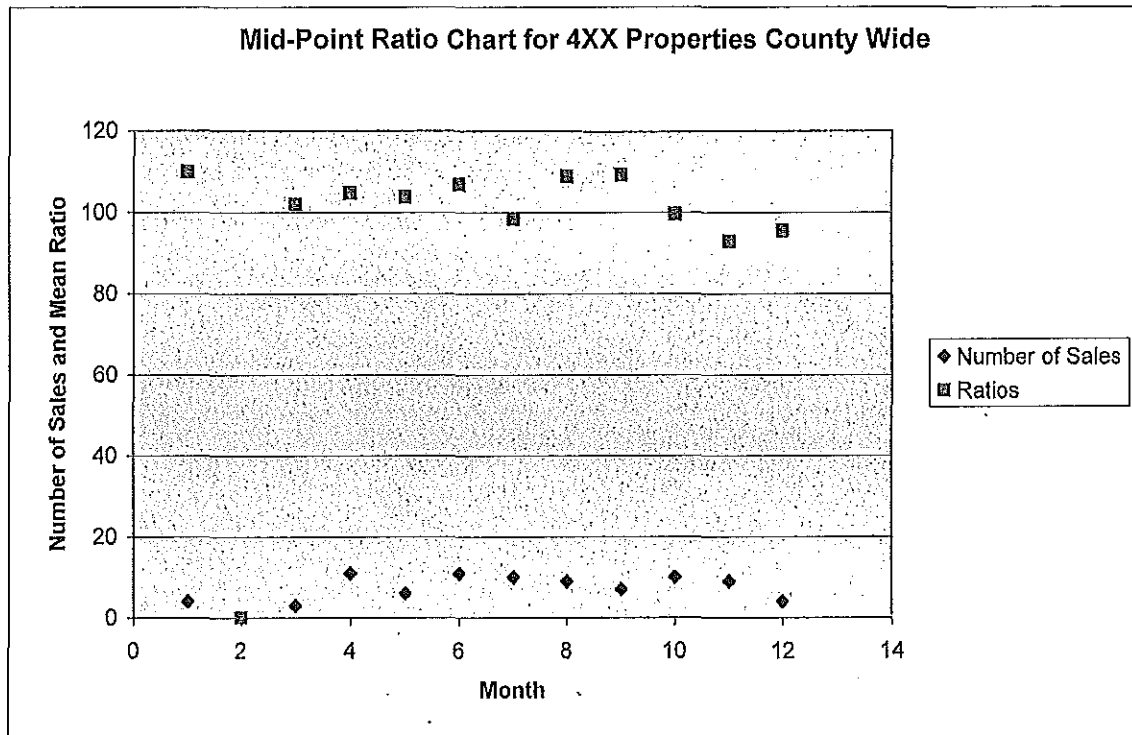
#	Ratio Year	MA	SA	NH	RMV Class	Ref Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
1	2012	02	00	000	101	28	3N2W12-DB-10901	2011	263	107000	01/05/2011	117	4171	0.11
12	2012	01	00	000	101	33	4N1W06-DA-05100	2011	635	203000	01/12/2011	95	12765	0.23
3	2012	01	00	000	101	33	5N1W34-CD-01500	2011	453	132000	01/13/2011	119	13974	0.12
8	2012	02	00	000	101	30	3N2W13-CD-00800	2011	589	179900	01/13/2011	92	433492	0.14
2	2012	04	00	000	101	30	7N2W16-BC-04101	2011	433	189900	01/13/2011	103	17910	0.22
5	2012	01	00	000	101	30	4N1W05-BD-04200	2011	471	154900	01/14/2011	107	11951	0.11
6	2012	01	00	000	101	33	4N1W05-DC-00600	2011	473	165000	01/14/2011	99	12539	0.22
10	2012	02	00	000	101	33	3N1W07-CC-01403	2011	596	215000	01/14/2011	95	429868	0.14
4	2012	05	00	000	101	33	7N4W08-AB-01400	2011	464	145000	01/14/2011	97	25610	0.25
7	2012	01	00	000	101	30	4N1W08-BB-09000	2011	570	223000	01/19/2011	95	13177	0.16
11	2012	01	00	000	101	33	4N1W06-DA-05300	2011	610	195000	01/19/2011	87	12767	0.29
13	2012	01	00	000	101	33	4N1W05-BC-06900	2011	676	180000	01/19/2011	105	11893	0.12
9	2012	01	00	000	101	30	4N1W05-BC-00100	2011	594	245000	01/20/2011	90	11827	0.26
14	2012	03	00	000	101	28	4N4W03-BD-01600	2011	799	74800	01/27/2011	172	22522	0.34
25	2012	04	00	000	101	30	7N2W16-DD-04000	2011	1787	70000	02/01/2011	109	18401	0.09
22	2012	01	00	000	101	30	4N1W05-AB-01005	2011	1664	137000	02/04/2011	117	11490	0.13
15	2012	02	76	000	101	33	3N1W18-BB-02600	2011	1350	273000	02/08/2011	79	31217	0.14
21	2012	02	87	000	101	30	3N1W07-CA-00141	2011	1581	193700	02/11/2011	101	2790	0.17
17	2012	02	70	000	101	33	3N2W11-AA-00109	2011	1399	162500	02/17/2011	95	3048	0.19
16	2012	02	00	000	101	30	3N2W13-CD-03200	2011	1397	198000	02/21/2011	86	433516	0.16
46	2012	03	00	000	101	28	4N4W05-AD-06100	2011	2744	133400	02/21/2011	129	23284	0.64
20	2012	02	00	000	101	33	3N2W11-AD-02000	2011	1573	219000	02/22/2011	85	3164	0.35
18	2012	02	79	000	101	30	3N2W11-DA-02616	2011	1523	275000	02/24/2011	106	3237	0.24
19	2012	04	00	000	101	30	7N2W17-AD-05300	2011	1562	152500	02/25/2011	109	18513	0.18
23	2012	01	00	000	101	30	4N1W08-BB-06700	2011	1679	225000	03/02/2011	87	13154	0.18
65	2012	04	00	000	101	30	7N2W17-AD-02000	2011	1721	190000	03/02/2011	88	18475	0.23
24	2012	03	00	000	101	33	4N4W05-AC-03900	2011	1783	124124	03/04/2011	94	23198	0.11
26	2012	01	43	000	101	30	4N1W05-BD-01108	2011	1809	115000	03/07/2011	104	11904	0.08
41	2012	01	00	000	101	30	4N1W04-CA-07400	2011	2423	139000	03/07/2011	114	10616	0.11
27	2012	01	00	000	101	33	4N1W05-DB-02106	2011	1892	167000	03/08/2011	100	12462	0.12
28	2012	01	00	000	101	30	4N1W05-BC-05900	2011	1900	159000	03/08/2011	107	11883	0.14
36	2012	02	00	000	101	33	3N2W13-CD-02400	2011	2210	184900	03/09/2011	94	433508	0.16
50	2012	01	00	000	101	28	4N1W05-AB-01021	2011	3046	140000	03/10/2011	116	11506	0.21
29	2012	01	00	000	101	28	4N1W05-CB-00119	2011	1941	206450	03/11/2011	101	12085	0.16
30	2012	01	00	000	101	28	4N1W03-BB-10200	2011	2059	60000	03/11/2011	121	9567	0.13
35	2012	01	00	000	101	33	4N1W05-CD-00904	2011	2205	140000	03/11/2011	115	12315	0.19
34	2012	01	00	000	101	30	4N1W05-BD-06600	2011	2155	158000	03/15/2011	96	11974	0.12
31	2012	02	00	000	101	33	3N2W12-DD-04000	2011	2116	151000	03/16/2011	90	4312	0.18
33	2012	03	00	000	100	30	4N4W04-BB-01405	2011	2128	50000	03/16/2011	80	429539	0.23
32	2012	02	84	000	101	33	3N2W13-AC-01300	2011	2121	165000	03/17/2011	90	4425	0.14
37	2012	01	00	000	101	33	4N1W05-DB-02105	2011	2294	175000	03/23/2011	96	12461	0.16
39	2012	01	00	000	101	30	4N1W06-DC-01900	2011	2467	183000	03/28/2011	109	12820	0.21
38	2012	04	00	000	109	33	7N2W17-BC-00101	2011	2340	164000	03/28/2011	82	19490	0.52
42	2012	02	00	000	101	30	3N2W13-CD-02100	2011	2428	168500	03/29/2011	99	433505	0.14
40	2012	02	72	000	101	33	3N2W13-BA-00612	2011	2489	118555	03/30/2011	122	4597	0.18
44	2012	02	33	000	101	28	3N2W13-AA-04401	2011	2675	129000	03/30/2011	118	429758	0.08
76	2012	01	00	000	101	30	5N1W33-DC-09102	2011	2553	140000	03/31/2011	105	435163	0.11
43	2012	03	03	000	101	30	4N4W03-CA-02000	2011	2606	118000	04/06/2011	121	22564	2.15
45	2012	01	00	000	101	28	4N1W05-BC-05200	2011	2702	167000	04/07/2011	113	11877	0.13
48	2012	01	00	000	101	28	5N1W33-DD-13000	2011	2838	129000	04/11/2011	77	13707	0.13
72	2012	02	00	000	101	33	3N2W13-CA-03300	2011	4145	179000	04/12/2011	106	4904	0.55
47	2012	04	47	000	101	28	7N2W16-BB-01200	2011	2799	111900	04/12/2011	117	22039	0.06
49	2012	05	54	000	101	30	7N4W08-CB-07200	2011	2943	125000	04/15/2011	87	25928	0.17
51	2012	01	30	000	101	30	4N1W04-DC-08200	2011	3136	128500	04/21/2011	99	11106	0.13
53	2012	01	00	000	101	28	4N1W05-AA-01100	2011	3210	167000	04/22/2011	102	11386	0.46
54	2012	01	00	000	101	30	4N1W05-AB-01044	2011	3250	135000	04/22/2011	116	11529	0.13
52	2012	02	00	000	101	33	3N2W12-CA-05400	2011	3187	148500	04/22/2011	104	3745	0.20
56	2012	01	00	000	101	33	4N1W06-DA-07800	2011	3296	155000	04/27/2011	104	12789	0.19
57	2012	02	72	000	101	30	3N2W13-BD-03200	2011	3380	159000	04/27/2011	110	4754	0.14
55	2012	01	00	000	101	30	4N1W04-BA-00309	2011	3281	152790	04/29/2011	97	10257	0.12
58	2012	01	00	000	101	33	4N1W05-DA-11300	2011	3499	84400	05/05/2011	104	10830	0.10
66	2012	01	00	000	101	30	4N1W05-DA-06000	2011	3789	145000	05/09/2011	102	12443	0.16
60	2012	01	00	000	101	33	4N1W04-BB-02000	2011	3579	125000	05/10/2011	121	11465	0.18
59	2012	02	80	000	101	33	3N2W12-BC-00231	2011	3567	325500	05/10/2011	86	3597	0.18
61	2012	01	43	000	101	30	4N1W05-CB-09301	2011	3623	79500	05/11/2011	156	12207	0.08
62	2012	01	00	000	101	33	4N1W05-BA-03939	2011	3639	227500	05/11/2011	80	431948	0.19

63	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
81	2012	01	00	000	101	30	4N1W04-DA-06500	2011	3641	98000	05/11/2011	127	10947	0.13
64	2012	03	00	000	101	30	4N4W04-AC-04200	2011	3663	100000	05/12/2011	125	22650	0.17
67	2012	05	53	000	101	30	7N4W08-BC-02300	2011	3643	123000	05/12/2011	107	25716	0.26
68	2012	01	00	000	101	33	4N1W05-CC-01817	2011	3854	130000	05/17/2011	115	12270	0.16
70	2012	01	00	000	101	30	4N1W06-DA-07200	2011	3869	209000	05/23/2011	95	12783	0.20
69	2012	02	88	000	101	33	3N1W07-CB-03100	2011	3927	165000	05/23/2011	104	2858	0.14
71	2012	01	00	000	101	30	5N1W33-DC-03500	2011	3903	129900	05/25/2011	82	13458	0.11
92	2012	01	00	000	101	30	5N1W34-CB-07100	2011	3951	149900	05/27/2011	73	13840	0.13
73	2012	04	47	000	101	30	7N2W16-BB-01700	2011	5057	132900	06/01/2011	108	22044	0.06
75	2012	01	00	000	101	30	4N1W05-DB-01600	2011	4168	249900	06/03/2011	102	12452	1.50
79	2012	01	00	000	101	33	4N1W04-DC-04600	2011	4217	107500	06/03/2011	102	11189	0.17
74	2012	02	00	000	101	30	3N2W12-DB-10801	2011	4309	154000	06/06/2011	103	4169	0.23
77	2012	04	00	000	101	30	7N2W21-A0-01500	2011	4203	135000	06/06/2011	102	21077	0.47
78	2012	02	00	000	101	33	3N2W12-AD-05200	2011	4286	132500	06/07/2011	89	3450	0.16
80	2012	01	00	000	101	30	4N1W04-CB-02900	2011	4304	190000	06/08/2011	85	10790	0.24
83	2012	02	00	000	101	30	3N2W11-DD-01801	2011	4346	175000	06/09/2011	133	3270	0.64
82	2012	01	00	000	101	30	4N1W05-DB-02505	2011	4676	120000	06/14/2011	118	12487	0.23
85	2012	01	00	000	101	28	4N1W04-AA-04900	2011	4613	185000	06/15/2011	96	9930	0.13
84	2012	01	00	000	101	28	4N1W03-BC-10301	2011	4831	92000	06/22/2011	153	9698	0.15
87	2012	02	74	000	101	33	3N2W12-DC-00142	2011	4814	199900	06/22/2011	96	4244	0.14
86	2012	01	00	000	101	30	5N1W34-CB-04000	2011	4886	142000	06/23/2011	83	13807	0.13
100	2012	02	00	000	101	30	3N2W13-AA-03200	2011	4836	146000	06/24/2011	84	4376	0.17
88	2012	02	76	000	101	30	3N1W07-CC-06600	2011	5256	251000	06/25/2011	86	31186	0.14
89	2012	01	00	000	101	33	4N1W05-AA-03100	2011	4929	138000	06/27/2011	94	11406	0.49
101	2012	01	30	000	101	33	4N1W04-AA-08400	2011	4935	250000	06/27/2011	96	9973	0.27
91	2012	01	00	000	101	30	4N1W04-BC-06400	2011	5258	169000	06/27/2011	121	10364	0.19
90	2012	01	30	000	101	33	4N1W04-AD-02000	2011	4953	102000	06/28/2011	111	10158	0.33
93	2012	05	00	000	101	30	7N4W07-AD-00800	2011	4950	230000	06/29/2011	119	25586	0.23
95	2012	02	70	000	100	30	3N2W11-AA-00118	2011	5109	68000	07/07/2011	108	3057	0.32
97	2012	01	21	000	101	30	5N1W21-CA-02500	2011	5156	140000	07/08/2011	119	14070	0.23
94	2012	01	00	000	101	28	4N1W05-DB-02117	2011	5237	165000	07/08/2011	114	12473	0.11
96	2012	02	00	000	101	33	3N2W11-DD-00319	2011	5118	461000	07/08/2011	76	432009	0.28
102	2012	04	00	000	101	30	7N2W16-BC-01000	2011	5190	75000	07/08/2011	110	17875	0.11
98	2012	01	00	000	101	28	4N1W05-BC-03400	2011	5260	232000	07/12/2011	103	11859	0.12
99	2012	02	00	000	101	30	3N2W13-CD-00300	2011	5238	205000	07/12/2011	87	433487	0.14
103	2012	01	00	000	101	30	4N1W05-DD-00500	2011	5240	100000	07/13/2011	116	12654	0.17
104	2012	04	00	000	100	30	7N2W17-BD-04500	2011	5281	25000	07/14/2011	84	21053	0.21
106	2012	02	00	000	101	30	3N1W07-CB-04000	2011	5314	175000	07/15/2011	103	5270	1.00
105	2012	01	00	000	101	33	4N1W05-AC-04400	2011	5389	117000	07/18/2011	92	11660	0.23
115	2012	01	00	000	101	33	4N1W05-AC-04405	2011	5387	158000	07/20/2011	86	11664	0.16
112	2012	02	83	000	101	33	3N2W13-BD-08200	2011	5571	169900	07/20/2011	90	4807	0.16
108	2012	01	00	000	101	30	4N1W05-DB-02116	2011	5538	185000	07/21/2011	94	12472	0.11
116	2012	01	00	000	101	33	4N1W03-BB-09200	2011	5488	115000	07/22/2011	108	9558	0.27
122	2012	01	00	000	101	30	4N1W04-DD-00203	2011	5459	110000	07/22/2011	107	435268	0.13
113	2012	02	70	000	101	33	3N2W02-DD-00625	2011	5891	170000	07/22/2011	113	3016	0.18
107	2012	01	00	000	101	33	4N1W08-BB-08200	2011	5567	159000	07/23/2011	105	13169	0.17
109	2012	03	00	000	101	30	4N4W05-AD-11000	2011	5464	132000	07/25/2011	106	23333	0.29
110	2012	01	43	000	101	33	4N1W05-CD-01001	2011	5501	65000	07/26/2011	175	12319	0.05
111	2012	03	00	000	101	30	4N4W05-AC-01703	2011	5523	168750	07/26/2011	99	432445	0.11
114	2012	02	00	000	101	33	3N2W12-BB-01000	2011	5536	213500	07/27/2011	81	3525	0.29
119	2012	01	00	000	101	30	4N1W05-AC-08500	2011	5569	119900	07/28/2011	98	11752	0.22
117	2012	02	00	000	101	33	3N2W12-DA-04121	2011	5752	155000	08/01/2011	98	4030	0.20
118	2012	01	00	000	101	33	4N1W04-CA-09800	2011	5714	125000	08/02/2011	84	10641	0.17
121	2012	01	00	000	101	30	5N1W34-CC-01100	2011	5743	240100	08/03/2011	90	13863	0.12
120	2012	01	00	000	101	28	4N1W04-DB-08100	2011	5888	174500	08/03/2011	126	11045	0.27
124	2012	01	00	000	101	30	4N1W08-DC-02000	2011	5833	216000	08/04/2011	91	12821	0.14
126	2012	02	79	000	101	33	3N2W11-DA-02403	2011	5901	285000	08/08/2011	77	3210	0.68
123	2012	02	87	000	101	30	3N1W07-CA-00140	2011	5909	220000	08/08/2011	83	2789	0.17
125	2012	01	00	000	101	30	4N1W05-CB-00114	2011	5893	154500	08/09/2011	106	12082	0.13
127	2012	02	00	000	101	30	3N2W12-CA-05600	2011	5904	151000	08/09/2011	98	3747	0.24
130	2012	04	00	000	101	33	7N2W16-DC-10100	2011	5926	114000	08/09/2011	102	21027	0.42
139	2012	01	00	000	101	30	4N1W06-DC-07100	2011	5943	160000	08/10/2011	109	12872	0.16
128	2012	02	00	000	101	33	3N2W13-CD-01700	2011	6430	184900	08/10/2011	92	433501	0.14
129	2012	01	21	000	101	28	5N1W21-CD-05300	2011	5941	145000	08/11/2011	122	14234	0.23
136	2012	02	88	000	101	30	3N1W07-CB-02900	2011	5986	235000	08/15/2011	79	2856	0.14
168	2012	01	00	000	101	28	4N1W04-AD-02501	2011	6367	74900	08/16/2011	162	10164	0.20

133	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
131	2012	01	00	000	101	33	4N1W03-BD-08200	2011	7565	175000	08/18/2011	78	9437	0.08
132	2012	01	00	000	101	33	4N1W04-CA-02000	2011	6243	88500	08/19/2011	109	10564	0.15
134	2012	02	79	000	101	30	3N2W11-DA-02406	2011	6206	309800	08/22/2011	96	3213	0.26
135	2012	02	00	000	101	30	3N2W12-CB-00100	2011	6241	262000	08/23/2011	84	3785	1.47
141	2012	01	01	000	100	33	5N1W28-CA-02800	2011	6245	68500	08/24/2011	103	14580	0.23
158	2012	02	00	000	101	30	3N2W12-DA-01000	2011	6278	175000	08/24/2011	84	3964	0.28
138	2012	01	00	000	101	33	4N1W04-CA-20300	2011	6285	93000	08/26/2011	113	10755	0.18
137	2012	01	30	000	101	30	4N1W05-CB-01500	2011	7204	218000	08/29/2011	85	12130	0.41
140	2012	01	00	000	101	30	4N1W05-DC-03102	2011	6421	210000	08/30/2011	104	12572	0.25
157	2012	04	00	000	101	30	7N2W16-BC-03100	2011	6382	186000	08/30/2011	85	17899	0.23
142	2012	01	00	000	101	33	4N1W03-BC-00414	2011	6489	99000	08/31/2011	117	9586	0.11
144	2012	02	74	000	101	30	3N2W12-DC-00131	2011	7182	194900	08/31/2011	88	4233	0.14
146	2012	01	01	000	101	30	5N1W28-CA-02700	2011	6613	240000	09/06/2011	137	14579	0.23
189	2012	04	00	000	101	28	7N2W16-DA-05300	2011	6779	120000	09/08/2011	79	18172	0.16
143	2012	01	00	000	101	30	4N1W06-DC-04200	2011	6928	184000	09/12/2011	107	12843	0.12
150	2012	01	15	000	101	33	5N1W34-BC-00600	2011	6797	399900	09/14/2011	138	13715	1.00
145	2012	03	00	000	101	30	4N4W04-AD-03801	2011	6755	120000	09/14/2011	104	22705	0.17
160	2012	03	00	000	101	30	4N4W05-AC-04300	2011	7009	207783	09/15/2011	90	23206	0.11
161	2012	01	00	000	101	33	4N1W04-CA-06600	2011	6882	107000	09/16/2011	108	10608	0.11
147	2012	02	00	000	101	30	3N2W13-CD-01900	2011	7211	186816	09/16/2011	91	433503	0.15
149	2012	02	00	000	101	30	3N2W13-CD-04400	2011	7214	195995	09/16/2011	91	4842	0.15
182	2012	01	15	000	101	33	5N1W34-CB-00400	2011	6934	550000	09/19/2011	79	13741	1.11
148	2012	02	00	000	101	30	3N2W12-DB-02501	2011	6975	157000	09/20/2011	93	4071	0.42
153	2012	02	00	000	101	30	3N1W07-CC-01411	2011	8185	255000	09/20/2011	84	429876	0.14
151	2012	02	87	000	101	33	3N1W07-CA-01500	2011	6984	220000	09/21/2011	81	2833	0.29
152	2012	02	88	000	101	33	3N1W07-CC-01800	2011	7066	219500	09/22/2011	89	2868	0.20
154	2012	01	00	000	101	28	4N1W04-BD-00600	2011	7048	95000	09/23/2011	119	10419	0.22
155	2012	05	54	000	101	30	7N4W08-CB-03600	2011	7052	108400	09/23/2011	106	25892	0.17
156	2012	01	00	000	101	33	4N1W05-BC-06300	2011	7130	183000	09/26/2011	93	11887	0.12
159	2012	01	21	000	101	30	5N1W21-CA-05500	2011	7165	190000	09/27/2011	101	14099	0.23
162	2012	01	00	000	101	33	4N1W04-BA-00800	2011	7168	128000	09/27/2011	85	10266	0.13
167	2012	01	00	000	101	30	4N1W05-BD-03100	2011	7206	171000	09/28/2011	104	11942	0.19
163	2012	01	00	000	101	30	4N1W05-CD-03800	2011	7287	132000	09/28/2011	89	12560	0.23
178	2012	03	00	000	101	28	4N4W03-BD-02100	2011	7541	313000	09/28/2011	118	22527	0.55
164	2012	02	00	000	101	30	3N2W12-DD-00722	2011	7401	177000	09/29/2011	97	4270	0.18
165	2012	02	71	000	101	30	3N2W12-AD-02408	2011	7946	150000	09/30/2011	108	3407	0.15
166	2012	01	01	000	101	30	5N1W28-BA-00200	2011	7427	119900	10/04/2011	104	14482	0.17
170	2012	01	00	000	101	33	4N1W07-AB-03160	2011	7432	155000	10/04/2011	99	13024	0.14
169	2012	01	00	000	101	30	4N1W05-AB-02400	2011	7480	134304	10/07/2011	107	11544	0.20
171	2012	01	00	000	101	30	4N1W04-DB-11900	2011	7711	129900	10/12/2011	91	11080	0.13
190	2012	02	84	000	101	33	3N2W13-AD-09100	2011	7639	167000	10/13/2011	100	4555	0.14
172	2012	01	00	000	101	30	4N1W06-DA-05400	2011	7758	169000	10/18/2011	98	12768	0.59
202	2012	02	00	000	101	33	3N2W12-DC-00400	2011	8474	119900	10/18/2011	98	4196	0.11
173	2012	01	00	000	101	30	4N1W05-AA-03000	2011	7789	195700	10/19/2011	109	11405	0.46
176	2012	01	00	000	101	30	5N1W21-BC-01600	2011	8819	189900	10/19/2011	97	31139	0.25
177	2012	02	72	000	101	30	3N2W13-BA-04101	2011	7804	169000	10/21/2011	111	4638	0.18
179	2012	01	00	000	101	30	5N1W33-DD-11700	2011	7923	65000	10/24/2011	117	13693	0.13
175	2012	01	00	000	101	30	5N1W33-DC-09100	2011	7944	119000	10/24/2011	88	13518	0.11
174	2012	01	21	000	101	30	5N1W21-BD-00200	2011	7984	204000	10/24/2011	115	14016	0.27
185	2012	02	84	000	101	30	3N2W13-AC-03323	2011	7902	158000	10/24/2011	106	4467	0.14
180	2012	03	00	000	101	33	4N4W04-AC-02000	2011	7901	145000	10/24/2011	102	22628	0.23
181	2012	03	00	000	101	33	4N4W05-AD-05600	2011	8194	74500	10/25/2011	148	23280	0.27
183	2012	02	76	000	101	30	3N1W18-BB-02800	2011	8026	210000	10/28/2011	109	31219	0.14
184	2012	02	00	000	101	30	3N2W12-CA-08400	2011	8089	120000	10/31/2011	99	3775	0.47
186	2012	02	82	000	101	30	3N2W13-AD-06300	2011	8190	250000	11/01/2011	93	4527	0.14
187	2012	02	33	000	101	33	3N2W12-AD-03119	2011	8192	139000	11/02/2011	115	429916	0.08
188	2012	01	00	000	101	30	4N1W08-BB-00900	2011	8268	138000	11/04/2011	108	13121	0.49
196	2012	01	01	000	101	28	5N1W28-CA-01400	2011	8367	295000	11/08/2011	98	14566	0.23
191	2012	05	00	000	101	28	7N4W08-CD-01300	2011	8389	195000	11/08/2011	107	25946	0.23
197	2012	01	00	000	101	30	4N1W04-AD-10600	2011	8589	122000	11/11/2011	104	10962	0.13
193	2012	02	84	000	101	30	3N2W13-AC-03314	2011	8477	144000	11/11/2011	108	4458	0.14
192	2012	01	00	000	101	30	5N1W34-CB-04300	2011	8698	134500	11/12/2011	119	13810	0.13
199	2012	01	30	000	101	28	4N1W04-CB-03300	2011	8486	111864	11/14/2011	123	10795	0.17
194	2012	02	00	000	101	30	3N2W01-CC-00600	2011	8483	150000	11/14/2011	93	2852	0.26
195	2012	04	46	000	101	30	7N2W17-DA-00401	2011	8740	155000	11/14/2011	112	18543	0.26
198	2012	01	00	000	101	30	4N1W03-BB-05400	2011	8519	135000	11/15/2011	137	9523	0.13

200	Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale Price	Sales Date	Ratio	Acct No	Total Land Size
203	2012	02	00	000	101	33	3N2W12-DD-00400	2011	8531	120000	11/16/2011	130	4251	0.32
201	2012	02	00	000	101	30	3N2W13-CD-01800	2011	8710	189995	11/17/2011	93	433502	0.14
216	2012	01	00	000	101	33	4N1W03-BC-01401	2011	8743	134800	11/22/2011	93	9600	0.13
205	2012	01	21	000	101	30	5N1W21-CA-04000	2011	8870	139000	11/22/2011	125	14084	0.23
218	2012	02	00	000	101	30	3N1W07-CA-00300	2011	8805	159000	11/22/2011	104	2810	0.50
234	2012	04	00	000	101	28	7N2W17-DA-01700	2011	9222	80000	11/22/2011	149	18570	2.12
206	2012	01	00	000	101	30	4N1W05-BD-05700	2011	8895	140000	11/28/2011	112	11965	0.12
207	2012	01	00	000	101	30	4N1W05-CA-00122	2011	9273	169000	11/28/2011	110	12010	0.13
204	2012	02	83	000	101	30	3N2W13-BD-03605	2012	418	167000	11/29/2011	104	4763	0.14
208	2012	03	00	000	101	30	4N4W04-BA-04400	2011	8914	115200	11/29/2011	143	22765	0.11
232	2012	05	53	000	101	30	7N4W07-AD-01000	2011	8955	210000	11/29/2011	87	25588	0.23
211	2012	02	00	000	100	30	3N2W12-AD-04600	2011	8877	65000	11/30/2011	106	3444	0.42
209	2012	01	21	000	101	30	5N1W21-CA-05000	2011	9008	175000	12/01/2011	105	14094	0.23
231	2012	01	00	000	101	30	4N1W05-AA-00800	2012	91	159000	12/02/2011	129	11373	0.24
210	2012	02	76	000	101	30	3N1W07-CC-03900	2011	9067	228800	12/02/2011	98	31226	0.14
212	2012	04	47	000	101	33	7N2W16-BB-01800	2011	9062	124000	12/05/2011	115	22045	0.06
213	2012	01	00	000	101	30	4N1W04-BD-00106	2011	9631	115000	12/06/2011	108	10402	0.12
214	2012	02	00	000	101	33	3N2W12-DA-04109	2011	9085	155000	12/06/2011	106	4018	0.19
235	2012	02	00	000	101	30	3N2W13-CD-02000	2011	9154	189995	12/06/2011	93	433504	0.14
215	2012	01	00	000	101	30	4N1W05-AD-05600	2011	9156	98000	12/07/2011	109	11733	0.11
217	2012	02	72	000	101	30	3N2W13-BD-00800	2011	9158	153000	12/07/2011	110	4732	0.16
219	2012	01	00	000	101	30	4N1W05-DC-08302	2012	528	142000	12/09/2011	100	12628	0.19
221	2012	02	72	000	101	30	3N2W13-BA-04400	2011	9160	170000	12/11/2011	114	4648	0.20
220	2012	01	00	000	101	33	4N1W05-CD-01203	2011	9271	107000	12/12/2011	112	12338	0.12
222	2012	02	00	000	101	30	3N2W12-CB-03000	2011	9302	130000	12/13/2011	97	3826	0.27
233	2012	02	28	000	101	30	3N2W13-BD-03600	2011	9405	155000	12/14/2011	109	4758	0.19
224	2012	01	00	000	101	30	4N1W05-AB-05000	2011	9372	225000	12/15/2011	118	15791	1.00
223	2012	04	00	000	101	28	7N2W16-DA-04100	2011	9413	100000	12/15/2011	114	18158	0.10
225	2012	02	80	000	101	33	3N2W12-BC-00242	2012	92	251500	12/19/2011	106	3608	0.17
228	2012	01	00	000	101	30	4N1W04-BC-07200	2011	9473	174900	12/20/2011	116	10372	0.16
226	2012	02	74	000	101	30	3N2W12-DC-00109	2011	9469	184400	12/20/2011	93	4211	0.14
227	2012	01	00	000	101	30	4N1W05-CB-07800	2011	9479	187000	12/21/2011	93	12193	0.11
230	2012	01	00	000	101	33	4N1W05-CD-01216	2011	9605	113000	12/21/2011	109	12351	0.11
229	2012	02	76	000	101	30	3N1W07-CC-06400	2011	9543	210000	12/22/2011	102	31184	0.14
	2012	01	00	000	101	28	4N1W05-DA-10900	2011	9551	60000	12/23/2011	138	10826	0.09
	2012	01	00	000	101	30	4N1W05-BC-06400	2011	9628	219000	12/23/2011	88	11888	0.54
	2012	01	30	000	101	30	4N1W03-BC-06803	2011	9625	198000	12/29/2011	78	9659	0.13

		Ratio for Month Mean	# Sales	Cum Sales for month	Median	GeoMean
1	Jan	110	4	4	110	107
2	Feb	NA	0	4	NA	NA
3	Mar	102	3	7	93	100
4	Apr	105	11	18	95	101
5	May	104	6	24	103	102
6	Jun	107	11	35	102	106
7	Jul	98	10	45	101	97
8	Aug	109	9	54	103	108
9	Sep	109	7	61	111	108
10	Oct	100	10	71	100	99
11	Nov	93	9	80	98	86
12	Dec	96	4	84	101	92



Conclusion: The Mid-Point of the Sales is found to be in July (7th Month) with a corresponding Mean Ratio of 98. The End of Year Ratio is 96.
 $(96 - 98) / 98 = -02$ or -2%
 $(-2) + 100 = 98$, The Time Adjustment for 2012

Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Acct No	Book	Page	Adj Sale Price	Sales Date	Ratio	Total Land Size
2012	05	51	000	400	33	8N3W28-00-01303	434980	2011	133	110000	01/05/2011	82	13.56
2012	02	21	000	409	30	3N1W07-CC-00700	5281	2011	551	199900	01/18/2011	83	1.66
2012	02	21	000	401	28	3N2W16-00-00302	5930	2011	600	465000	01/20/2011	139	3.99
2012	05	51	000	401	28	7N4W11-00-00901	27870	2011	1251	132500	01/24/2011	136	1.72
2012	06	62	000	401	30	5N2W25-C0-01600	17480	2011	1780	391513	03/04/2011	93	4.00
2012	02	21	000	401	33	3N2W14-00-00703	5749	2011	1967	550000	03/11/2011	85	5.01
2012	06	64	000	401	28	5N3W01-A0-02100	17630	2011	2460	169600	03/30/2011	128	2.80
2012	06	61	000	401	33	4N1W07-C0-01900	16905	2011	2594	178375	04/04/2011	92	1.00
2012	06	61	000	401	33	4N1W07-BA-00509	31161	2011	2644	442000	04/04/2011	115	1.01
2012	06	64	000	401	33	5N3W01-A0-00700	17617	2011	2704	217500	04/07/2011	88	3.49
2012	05	51	000	409	30	8N3W19-DB-01600	27959	2011	2802	50000	04/11/2011	158	0.86
2012	06	61	000	401	30	4N2W24-C0-01400	9186	2011	2991	208000	04/18/2011	95	1.38
2012	06	61	000	401	30	4N1W05-BA-01800	14886	2011	2989	176000	04/19/2011	110	0.55
2012	03	31	000	401	28	6N4W28-00-00801	24994	2011	3846	165000	04/20/2011	150	3.11
2012	06	61	000	401	30	4N1W17-B0-08700	17159	2011	3141	412000	04/25/2011	93	2.15
2012	06	61	000	409	30	4N2W24-D0-01200	9237	2011	3262	265000	04/27/2011	110	2.39
2012	06	63	000	409	30	5N2W12-00-00701	16054	2011	3278	207000	04/28/2011	86	5.00
2012	04	42	000	401	30	6N2W10-00-00704	19284	2011	3256	215000	04/28/2011	55	7.25
2012	04	41	000	401	30	7N2W19-AA-01004	19643	2011	3376	221500	05/02/2011	107	2.46
2012	06	61	000	401	30	4N1W05-BA-01200	14883	2011	3456	228000	05/03/2011	99	0.48
2012	05	51	000	401	30	8N4W34-D0-00902	435135	2011	3458	189000	05/03/2011	87	11.26
2012	06	61	000	401	33	4N1W19-AB-00200	8658	2011	3624	190000	05/09/2011	78	0.88
2012	06	62	000	401	30	5N2W35-AD-00200	17535	2011	3708	118000	05/13/2011	131	0.69
2012	06	63	000	401	28	5N2W11-00-01200	16013	2011	3856	145000	05/23/2011	121	2.80
2012	06	61	000	401	33	4N1W07-DA-00400	16951	2011	4157	282000	06/01/2011	95	1.08
2012	06	63	000	401	30	5N2W27-B0-01100	16293	2011	4302	211500	06/08/2011	102	9.08
2012	03	31	000	401	30	5N4W23-D0-00900	24474	2011	5071	84500	06/08/2011	131	0.65
2012	06	61	000	401	30	4N1W08-CC-00101	17062	2011	4572	305500	06/13/2011	90	1.00
2012	02	62	000	401	33	4N1W31-D0-00800	7515	2011	4574	270000	06/15/2011	115	1.88
2012	03	31	000	401	33	4N4W05-DA-10800	23945	2011	4891	82000	06/20/2011	139	0.33
2012	02	22	000	401	33	4N2W16-CC-02500	7646	2011	5353	225000	06/23/2011	95	3.09
2012	06	61	000	401	33	4N1W19-D0-00700	8853	2011	4877	325000	06/27/2011	110	2.61
2012	02	21	000	401	30	3N2W02-00-01000	5479	2011	4959	225000	06/29/2011	97	0.52
2012	06	61	000	401	33	4N1W08-BD-01100	17000	2011	5181	262800	06/30/2011	91	2.18
2012	05	51	000	401	28	7N4W04-C0-00303	26846	2011	5114	153000	06/30/2011	112	4.10
2012	06	61	000	401	30	4N1W05-BA-00900	14880	2011	5165	211000	07/06/2011	92	0.85
2012	04	45	000	409	30	7N2W07-D0-02100	22196	2011	5222	80000	07/08/2011	111	0.76
2012	03	36	000	400	30	6N5W06-BC-02800	25259	2011	5146	18000	07/11/2011	68	0.22
2012	06	61	000	401	30	4N2W24-AA-01500	9072	2011	5301	335000	07/13/2011	102	1.77
2012	02	22	000	409	30	4N2W19-00-00602	8528	2011	5283	125000	07/15/2011	94	1.00
2012	05	51	000	401	30	7N3W04-C0-00400	20441	2011	5532	70000	07/25/2011	113	3.33
2012	06	61	000	401	30	4N1W06-AD-02900	16569	2011	6051	220000	07/25/2011	100	1.12
2012	06	61	000	401	30	4N1W17-B0-02400	15141	2011	5704	184900	07/28/2011	110	2.00
2012	06	61	000	401	30	4N1W19-AB-02200	8672	2011	5685	134650	07/28/2011	105	0.50
2012	05	51	000	401	28	7N3W09-B0-00500	20620	2011	7836	171000	07/28/2011	89	9.57
2012	05	51	000	409	30	7N3W19-00-01002	26462	2011	5831	142500	08/05/2011	99	4.77
2012	03	31	000	401	28	4N4W19-00-01000	24175	2011	6130	305000	08/10/2011	99	8.90
2012	03	31	000	409	33	5N4W31-00-01200	24560	2011	5918	215000	08/10/2011	132	5.00
2012	06	61	000	401	30	4N1W06-A0-00316	16544	2011	6054	378000	08/17/2011	103	4.10
2012	05	51	000	401	33	7N3W30-A0-02600	26497	2011	6136	310000	08/17/2011	90	4.70
2012	06	63	000	409	30	4N2W04-A0-00300	15285	2011	6246	129900	08/18/2011	116	1.02
2012	02	21	000	401	33	4N2W25-A0-03500	7924	2011	6182	134500	08/22/2011	121	0.48
2012	06	61	000	401	30	4N1W05-BA-02300	14890	2011	6211	285000	08/23/2011	99	0.52

Ratio Year	MA	SA	NH	RMV Class	Rej Code	Map #	Acct No	Book	Page	Adj Sale Price	Sales Date	Ratio	Total Land Size
2012	05	51	000	409	33	7N3W04-A0-00104	20399	2011	6336	165000	08/25/2011	121	9.53
2012	03	31	000	400	28	4N4W03-00-01500	23883	2011	6471	15000	09/02/2011	92	1.20
2012	04	41	000	401	30	7N2W30-00-00300	20030	2011	6615	225000	09/09/2011	111	4.97
2012	02	21	000	409	30	3N2W15-D0-00602	5916	2011	6784	170000	09/12/2011	100	6.14
2012	02	21	000	401	30	4N2W35-CC-00400	8400	2011	6782	137000	09/14/2011	117	0.43
2012	06	61	000	401	33	4N1W06-B0-00504	16582	2011	6758	250000	09/14/2011	133	2.00
2012	06	61	000	401	30	4N1W08-BD-04200	17009	2011	7208	167000	09/27/2011	117	2.98
2012	06	61	000	409	33	4N1W06-A0-00314	16542	2011	7210	193500	09/27/2011	94	1.31
2012	05	51	000	401	33	7N4W17-00-01100	27224	2011	7334	180000	10/03/2011	111	1.82
2012	02	21	000	401	33	4N2W25-A0-02800	7912	2011	7280	430000	10/03/2011	84	1.24
2012	06	61	000	401	33	4N1W08-BC-03500	15040	2011	7477	211250	10/06/2011	86	0.79
2012	06	61	000	401	28	4N1W05-BC-07000	14925	2011	7550	229250	10/10/2011	106	0.50
2012	06	62	000	401	30	5N1W31-00-01100	17442	2011	7862	213000	10/20/2011	99	1.09
2012	06	61	000	401	33	4N1W05-BB-00900	16511	2011	7904	313000	10/21/2011	103	2.30
2012	03	31	000	401	30	5N4W10-D0-00200	24851	2011	7898	191400	10/24/2011	97	3.75
2012	06	64	000	401	33	6N2W26-B0-00200	16413	2011	7987	275000	10/25/2011	101	14.40
2012	06	61	000	401	30	4N1W19-BA-00200	8748	2011	7982	322000	10/26/2011	111	5.47
2012	06	61	000	401	30	4N2W13-D0-00100	8927	2011	8155	347500	10/28/2011	98	2.79
2012	03	31	000	401	30	4N4W05-DA-11000	23947	2011	8180	87500	11/01/2011	117	0.28
2012	02	21	000	401	30	4N2W34-C0-00900	8337	2011	8196	229000	11/03/2011	98	3.39
2012	05	51	000	401	28	7N4W03-D0-00801	27757	2011	8467	190000	11/10/2011	146	3.12
2012	03	31	000	401	33	5N4W31-00-00300	24540	2011	8539	155000	11/16/2011	111	4.69
2012	06	61	000	401	30	4N1W07-DB-01300	16938	2011	8646	290000	11/16/2011	83	2.18
2012	03	31	000	400	30	5N4W33-CD-00700	24636	2011	8781	60000	11/23/2011	27	0.76
2012	03	31	000	401	30	4N4W05-DD-00300	23942	2011	8899	265000	11/29/2011	76	5.30
2012	02	21	000	401	28	4N2W26-A0-01500	8152	2011	9141	235000	11/29/2011	79	2.60
2012	03	36	000	400	30	6N5W06-BD-03100	25314	2011	8952	10000	11/30/2011	99	0.41
2012	05	51	000	401	30	7N4W10-00-01200	27069	2011	9069	132900	12/01/2011	123	10.00
2012	05	51	000	400	33	7N4W15-DB-01100	27140	2011	9126	50000	12/07/2011	57	2.54
2012	06	63	000	401	30	5N2W10-B0-00201	15967	2011	9540	189000	12/15/2011	115	5.96
2012	03	31	000	401	30	4N4W07-00-00500	23971	2011	9635	310000	12/23/2011	87	11.35

2012 RATIO STUDY

Grouping Analysis

GROUPING ANALYSIS

Throughout the Maintenance Areas, some Study Areas and/or Property Classes were found to have moved in such a similar manner in the market that they were combined in the individual Ratio Studies. Other Study Areas and/or Property Classes may have been combined to improve the sale samples in order to arrive at a more reliable conclusion. If the data indicated that an individual Study Areas and/or Property Classes had sufficient data to arrive at a reliable conclusion and that the sales in those Study Areas and/or Property Classes indicated that it would not be reasonable to combine them with another Study Areas and/or Property Classes, they were analyzed separately. If Study Areas and/or Property Classes are combined, they are identified in the individual Ratio Study.

2012 RATIO STUDY

Supplemental Notes

SUPPLEMENTAL NOTES TO THE 2012 RATIO STUDY SUMMARY SECTION

Summary of Ratio Indications :

The Summary of Ratio Indications lists a number of RMV Property Classes that have no active accounts, but are displayed in the summary. This is due to an internal linking of property classes within the software program. The RMV Property Classes MA and SA displayed with no Active Accounts are:

RMV CLASS	MA	SA	NH	RMV CLASS	MA	SA	NH
010	01	43	000	101	01	03	000
010	01	44	000	101	01	04	000
010	04	44	000	101	01	05	000
				101	01	06	000
ALL 019 RMV Class EXCEPT those located in				101	01	07	000
MA 7 All Study Areas				101	01	08	000
				101	01	09	000
020	01	43	000	101	01	10	000
020	03	03	000	101	01	11	000
				101	01	12	000
030	01	01	000	101	01	13	000
030	01	43	000	101	01	14	000
030	01	44	000	101	01	18	000
030	02	00	000	101	01	19	000
030	03	03	000	101	01	23	000
030	04	41	000	101	01	24	000
				101	01	25	000
040	03	03	000	101	01	26	000
				101	01	29	000
100	01	04	000	101	01	32	000
100	01	12	000	101	01	33	000
100	01	14	000	101	01	34	000
100	01	23	000	101	01	35	000
100	01	25	000	101	01	36	000
100	01	32	000	101	01	37	000
100	01	37	000	101	01	38	000
100	01	42	000	101	01	40	000
100	01	43	000	101	01	41	000
100	01	44	000	101	01	42	000
100	02	21	000	101	06	00	000
100	02	33	000				
100	06	00	000				

RMV CLASS	MA	SA	NH	RMV CLASS	MA	SA	NH
102	01	39	000	111	02	25	000
102	01	43	000	111	04	00	000
				111	04	41	000
109	01	14	000	111	04	42	000
109	01	28	000	111	05	51	000
109	01	33	000	111	05	55	000
109	01	43	000	111	05	60	000
109	01	44	000	111	06	00	000
109	01	71	000				
109	01	72	000	200	01	03	000
109	01	78	000	200	01	14	000
109	02	12	000	200	01	29	000
109	02	15	000	200	01	43	000
109	02	21	000	200	01	44	000
109	02	22	000	200	01	60	000
109	02	23	000	200	01	74	000
109	02	25	000	200	01	78	000
109	02	29	000	200	03	34	000
109	02	45	000	200	03	06	000
109	02	62	000				
109	03	31	000	201	01	03	000
109	03	34	000	201	01	04	000
109	03	37	000	201	01	05	000
109	04	41	000	201	01	14	000
109	04	42	000	201	01	32	000
109	04	43	000	201	01	43	000
109	04	45	000	201	01	44	000
109	04	47	000	201	01	74	000
109	05	55	000	201	01	78	000
109	05	58	000	201	01	99	000
109	06	00	000	201	03	34	000
109	06	56	000				
109	06	61	000	207	01	43	000
109	06	62	000	207	01	44	000
109	06	63	000	207	03	03	000
109	06	64	000				
109	06	65	000	221	01	43	000
				221	02	25	000
				300	01	43	000
111	01	00	000	300	01	44	000
111	01	01	000				
111	01	14	000				
111	01	44	000				
111	01	73	000				

RMV CLASS	MA	SA	NH	RMV CLASS	MA	SA	NH
301	01	43	000	409	03	34	000
301	01	78	000	409	03	43	000
333	01	43	000	700	02	00	000
333	01	44	000				
333	01	78	000	701	01	43	000
333	02	22	000				
333	05	55	000	960	01	71	000
				960	04	00	000
400	03	03	000	960	05	00	000
400	04	60	000	960	05	55	000
400	05	00	000	960	05	60	000
400	05	06	000				
401	03	32	000				
401	03	34	000				
401	04	43	000				

SUPPLEMENTAL NOTES TO THE 2011 RATIO STUDY

Manufactured Home Parks: These properties, countywide will be appraised based on income. This portion of the study will be done at a later time. This delay is due to allocation of resources and the need to complete the re-calculation of Maintenance Area 5, Clatskanie and Rural Clatskanie.

Re-Appraisal of Maintenance Area 5, Clatskanie and Rural Clatskanie: At the time of this report, a re-appraisal of the residential properties in Maintenance Area 5 is in process. The sales used in the Ratio Study have been re-appraised.

New Study Areas : A New Study Area was created this year in MA 3. It is Study Area 3. This new Study Area was created to identify and track properties with potential value impact due to their location in a flood prone area within the City of Vernonia.

New Maintenance Area : A New Maintenance Area was created (MA 7) for the purpose of appraising all Personal Property Manufactured Homes in Columbia County. Study Area designation indicates either 1: The broader Maintenance Area that the Personal Property Manufactured Home is located in, or 2: The Manufactured Park that the Home is located in.

2012 RATIO STUDY

Study Areas

List

Study Areas/SUB-SA# BY AREA

Sub-SA's are used for sales analysis purposes only.

AREA 1 - St. Helens (sh) and Columbia City (cc)

01 Undefined (sh)	30 Duplex, Triplex, Fourplex (sh)	44 TwnHouse, Row House and 73 Downtown Commercial (sh)
01 Undefined (cc)	31 Duplex, Triplex, Fourplex (cc)	Common Wall Houses (cc)
15 River Front (sh & cc)	43 TwnHouse, Row House and	60 Island (Columbia River)
21 McBride Meadows, Sophie	Common Wall Houses (sh)	71 Hiway Commercial (sh)
Park (cc)		72 Uptown Commercial (sh)
NOTE : SH Study Areas		NOTE : CC Study Areas 14 & 23
02,04,05,06,07,08,09,10,11,19,		COMBINED WITH 15 FOR 2009
29,32,33,34,35,36,37,38,39,40,		AFTER RE-CALC
41,42,80 COMBINED WITH 00 FOR		NOTE : CC Study Area 24
2009 AFTER RE-CALCULATION.		COMBINED WITH 21 FOR 2009
		AFTER RE-CALC
NOTE: SA's 27 (Crestwood Village) sh and 28 (Columbia City Estates) cc have been moved to New MA 7 for 2012.		

AREA 2 - Scappoose and rural vicinity (South Warren-Chapman-Dutch Canyon)

00 Undefined	35 UGB - Scapp. City Values	71 Westview, Johnson Estates
06 Forest Value Zone	41 Sauvie Island (NH 21 values)	72 Kingsbrook, Green Meadows
11 Comm - Havlik Rd area (city)	45 Sauvie Island Dike Land	73 Wheeler Street
12 Comm - SW central Hwy (city)	56 Stonebrook/1, Mazour Acres/2	74 Steinfeld Acres
13 Comm - NW Hwy (city)	57 Healey Rd.	75 Harmony Park
14 Comm - East of Hwy (city)	60 Island (Columbia River)	76 Cascade Meadow
15 Spot Comm (city/county)	61 Scott Acres	79 Keys Landing/1, Keys Crest/2
21 Value Zone 1 (100%)	62 Freeman Road	80 Columbia River View Estates
22 Value Zone 2 (70-85%)	63 Columbia Acres	82 Seven Oaks/1, pt of Rolling
23 Value Zone 3 (50-60%)	64 Hillcrest	Hills/2, Charlie's Acre/3,
25 Scappoose Dike Land	70 Westcliff, Bella Vista,	Springlake Mdws/4
28 City Duplex, Triplex, 4plex	Scappoose Heights,	
29 Rural Duplex, Triplex, 4plex	Scappoose Hts #2 (Min View)	
NOTE: SA's 30 (Springlake Park) and 31 (Crown Park) have been moved to New Mainainence Area 7 for 2012		

AREA 3 - Vernonia and rural vicinity (Keasey-Pittsburg-Natal-Mist-Birkenfeld-Fishhawk)

00 Undefined	06 Forest Value Zone	36 Fishhawk Lake Estates	39 Heather Park
03 Properties Located in Flood	31 Value Zone 1 (100%)	37 Berndt's Creek Subd	40 City Duplex, Triplex, 4plex
03 Properties Located in Flood	35 UGB - Vernonia City Values	38 Roseview Heights	
NOTE: RURAL STUDY AREAS 32, 33 and 34 combined with 31 for 2010 after Re-Calc.			

AREA 4 - Rainier and rural vicinity (Shiloh Basin-Goble-Prescott-Lindberg-Apiary-Fern Hill)

00 Undefined	41 Value Zone 1	45 Dike Land	60 Island (Columbia River)
06 Forest Value Zone	42 Value Zone 2	46 Riverview Drive & Maple Drive	95 Floating Homes & Combos
35 UGB - Rainier City Values	44 Prescott	47 Rainier Riverfront Estates	97 Boathouses & Misc. Imps
Note: Rural Study Areas 42 and 43 Combined into SA 42 for 2011 after Re-Appraisal.			

AREA 5 - Clatskanie and rural vicinity (Swedetown-Alston-Delena-Mayger-Marshland-Woodson)

00 Undefined	51 Rural Value Zone (100%)	95 Floating Homes & Combos
06 Forest Value Zone	55 Dike Land	97 Boathouses & Misc. Imps
35 UGB - Clatskanie City Values	60 Island (Columbia River)	

NOTE : SA's 53 (Crown View, Spyglass Ridge) and 54 (Bel Air) are in process of being combined with SA 00.

NOTE : SA's 57 (Lost Creek Heights 58 (Cedar Grove Estates) and 59 (Clatskanie Valley Homes) were combined into SA 51 for 2012

AREA 6 - Rural St. Helens and Columbia City (Warren-Yankton-Trenholm-Deer Island-Canaan)

00 Undefined	51 Cascade View Estates	61 Value Zone 1 (100%)	78 "Large" Industrials
06 Forest Value Zone	52 Miloris Subd	62 Value Zone 2 (80-100%)	95 Floating Homes & Combos
32 Duplex, Triplex, 4plex	53 Viewcrest Subd	63 Value Zone 3 (60-80%)	97 Boathouses & Misc. Imps
35 UGB - St Helens City Values	54 Railroad Avenue area	64 Value Zone 4 (30-60%)	
36 UGB - Columbia City Values	55 Woods Heights	65 Dike Land	
50 Heritage Lane	60 Island (Columbia River)	71 Hiway Comm. - S. St. Helens	

NOTE: SA's 56 (Deer Island Heights) has been moved to new MA 7 for 2012

AREA 7 - Personal Property Manufactured Homes

01 PP MS Within MA 1	05 PP MS Within MA 5
Except those in Crestwood Village (SA 27) and Columbia City Estates (SA 28)	06 PP MS Within MA 6
02 PP MS Within MA 2	Except those in Deer Island Heights (SA 56)
Except those in Springlake Park (SA 30) and Crown Park (SA 31)	
03 PP MS within MA 3	
04 PP MS Within MA 4	

2012 RATIO STUDY

Summary of Ratio Indications

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	010	01	00	000	000	100	100	100	100			☐
2012	010	01	01	000	000	100	100	100	100			☐
2012	010	01	43	000	000	100	100	100	100			☐
2012	010	01	44	000	000	100	100	100	100			☐
2012	010	02	00	000	000	100	100	100	100			☐
2012	010	02	74	000	000	100	100	100	100			☐
2012	010	03	00	000	000	100	100	100	100			☐
2012	010	03	03	000	000	100	100	100	100			☐
2012	010	04	00	000	000	100	100	100	100			☐
2012	010	05	00	000	000	100	100	100	100			☐
2012	019	01	00	000	000	100	100	100	100			☐
2012	019	01	01	000	000	100	100	100	100			☐
2012	019	01	27	000	000	100	100	100	100			☐
2012	019	01	28	000	000	100	100	100	100			☐
2012	019	01	30	000	000	100	100	100	100			☐
2012	019	01	43	000	000	100	100	100	100			☐
2012	019	01	44	000	000	100	100	100	100			☐
2012	019	02	00	000	000	100	100	100	100			☐
2012	019	02	21	000	000	100	100	100	100			☐
2012	019	02	22	000	000	100	100	100	100			☐
2012	019	02	23	000	000	100	100	100	100			☐
2012	019	02	30	000	000	100	100	100	100			☐
2012	019	02	31	000	000	100	100	100	100			☐
2012	019	02	76	000	000	100	100	100	100			☐
2012	019	03	00	000	000	100	100	100	100			☐
2012	019	03	03	000	000	100	100	100	100			☐
2012	019	03	31	000	000	100	100	100	100			☐
2012	019	03	37	000	000	100	100	100	100			☐
2012	019	03	38	000	000	100	100	100	100			☐
2012	019	04	00	000	000	100	100	100	100			☐
2012	019	04	41	000	000	100	100	100	100			☐
2012	019	04	42	000	000	100	100	100	100			☐
2012	019	04	43	000	000	100	100	100	100			☐
2012	019	05	00	000	000	100	100	100	100			☐
2012	019	05	51	000	000	100	100	100	100			☐
2012	019	05	55	000	000	100	100	100	100			☐
2012	019	06	00	000	000	100	100	100	100			☐
2012	019	06	56	000	000	100	100	100	100			☐
2012	019	06	61	000	000	100	100	100	100			☐
2012	019	06	62	000	000	100	100	100	100			☐
2012	019	06	63	000	000	100	100	100	100			☐
2012	019	06	64	000	000	100	100	100	100			☐
2012	019	06	65	000	000	100	100	100	100			☐
2012	019	07	01	000	000	100	100	113	113			☒
2012	019	07	02	000	000	100	100	113	113			☒

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	019	07	03	000	000	100	100	113	113			☒
2012	019	07	04	000	000	100	100	113	113			☒
2012	019	07	05	000	000	100	100	113	113			☒
2012	019	07	06	000	000	100	100	113	113			☒
2012	019	07	27	000	000	100	100	113	113			☒
2012	019	07	28	000	000	100	100	113	113			☒
2012	019	07	30	000	000	100	100	103	103			☒
2012	019	07	31	000	000	100	100	113	113			☒
2012	019	07	56	000	000	100	100	100	100			☐
2012	020	01	00	000	000	100	100	100	100			☐
2012	020	01	43	000	000	100	100	100	100			☐
2012	020	01	73	000	000	100	100	100	100			☐
2012	020	02	00	000	000	100	100	100	100			☐
2012	020	02	11	000	000	100	100	100	100			☐
2012	020	03	00	000	000	100	100	100	100			☐
2012	020	03	03	000	000	100	100	100	100			☐
2012	020	04	00	000	000	100	100	100	100			☐
2012	020	05	00	000	000	100	100	100	100			☐
2012	030	01	00	000	000	100	100	100	100			☐
2012	030	01	01	000	000	100	100	100	100			☐
2012	030	01	43	000	000	100	100	100	100			☐
2012	030	01	44	000	000	100	100	100	100			☐
2012	030	02	00	000	000	100	100	100	100			☐
2012	030	03	00	000	000	100	100	100	100			☐
2012	030	03	03	000	000	100	100	100	100			☐
2012	030	04	00	000	000	100	100	100	100			☐
2012	030	04	41	000	000	100	100	100	100			☐
2012	030	05	00	000	000	100	100	100	100			☐
2012	030	06	00	000	000	100	100	100	100			☐
2012	040	02	00	000	000	100	100	100	100			☐
2012	040	02	21	000	000	100	100	100	100			☐
2012	040	03	00	000	000	100	100	100	100			☐
2012	040	03	03	000	000	100	100	100	100			☐
2012	040	04	00	000	000	100	100	100	100			☐
2012	040	04	41	000	000	100	100	100	100			☐
2012	040	04	42	000	000	100	100	100	100			☐
2012	040	04	44	000	000	100	100	100	100			☐
2012	040	05	00	000	000	100	100	100	100			☐
2012	040	06	00	000	000	100	100	100	100			☐
2012	040	06	62	000	000	100	100	100	100			☐
2012	100	01	00	000	000	93	100	100	93			☒
2012	100	01	01	000	000	88.5	100	100	88.5	.00	1.00	☒
2012	100	01	04	000	000	100	100	100	100			☐
2012	100	01	12	000	000	100	100	100	100			☐
2012	100	01	14	000	000	100	100	100	100			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	100	01	15	000	000	96	100	100	96			☒
2012	100	01	23	000	000	100	100	100	100			☐
2012	100	01	25	000	000	100	100	100	100			☐
2012	100	01	32	000	000	100	100	100	100			☐
2012	100	01	37	000	000	100	100	100	100			☐
2012	100	01	42	000	000	100	100	100	100			☐
2012	100	01	43	000	000	100	100	100	100			☐
2012	100	01	44	000	000	100	100	100	100			☐
2012	100	02	00	000	000	101	100	100	101	.00	1.00	☐
2012	100	02	21	000	000	100	100	100	100			☐
2012	100	02	28	000	000	101	100	100	101	.00	1.00	☐
2012	100	02	33	000	000	100	100	100	100			☐
2012	100	02	70	000	000	88.5	100	100	88.5	.00	1.00	☐
2012	100	02	72	000	000	88.5	100	100	88.5	.00	1.00	☐
2012	100	02	80	000	000	103	100	100	103			☐
2012	100	02	82	000	000	103	100	100	103			☐
2012	100	03	00	000	000	85.5	100	100	85.5	.00	1.00	☒
2012	100	03	03	000	000	85.5	100	100	85.5	.00	1.00	☒
2012	100	03	38	000	000	85.5	100	100	85.5	.00	1.00	☒
2012	100	04	00	000	000	94	94	94	94	.00	1.00	☒
2012	100	04	46	000	000	94	94	94	94	.00	1.00	☒
2012	100	04	47	000	000	86	100	100	86			☒
2012	100	05	00	000	000	86	100	100	86			☒
2012	100	06	00	000	000	100	100	100	100			☐
2012	101	01	00	000	000	93	93	93	93	10.99	1.02	☒
2012	101	01	01	000	000	88.5	88.5	88.5	88.5	9.28	1.01	☒
2012	101	01	03	000	000	100	100	100	100			☐
2012	101	01	04	000	000	100	100	100	100			☐
2012	101	01	05	000	000	100	100	100	100			☐
2012	101	01	06	000	000	100	100	100	100			☐
2012	101	01	07	000	000	100	100	100	100			☐
2012	101	01	08	000	000	100	100	100	100			☐
2012	101	01	09	000	000	100	100	100	100			☐
2012	101	01	10	000	000	100	100	100	100			☐
2012	101	01	11	000	000	100	100	100	100			☐
2012	101	01	12	000	000	100	100	100	100			☐
2012	101	01	13	000	000	100	100	100	100			☐
2012	101	01	14	000	000	100	100	100	100			☐
2012	101	01	15	000	000	96	96	96	96	27.31	1.04	☒
2012	101	01	18	000	000	100	100	100	100			☐
2012	101	01	19	000	000	100	100	100	100			☐
2012	101	01	21	000	000	88.5	88.5	88.5	88.5	9.28	1.01	☒
2012	101	01	23	000	000	100	100	100	100			☐
2012	101	01	24	000	000	100	100	100	100			☐
2012	101	01	25	000	000	100	100	100	100			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	101	01	28	000	000	100	100	100	100			☐
2012	101	01	29	000	000	100	100	100	100			☐
2012	101	01	30	000	000	93	93	93	93	10.99	1.02	☒
2012	101	01	31	000	000	88.5	88.5	88.5	88.5	9.28	1.01	☒
2012	101	01	32	000	000	100	100	100	100			☐
2012	101	01	33	000	000	100	100	100	100			☐
2012	101	01	34	000	000	100	100	100	100			☐
2012	101	01	35	000	000	100	100	100	100			☐
2012	101	01	36	000	000	100	100	100	100			☐
2012	101	01	37	000	000	100	100	100	100			☐
2012	101	01	38	000	000	100	100	100	100			☐
2012	101	01	40	000	000	100	100	100	100			☐
2012	101	01	41	000	000	100	100	100	100			☐
2012	101	01	42	000	000	100	100	100	100			☐
2012	101	01	43	000	000	88.5	88.5	88.5	88.5	17.52	1.05	☒
2012	101	01	44	000	000	88.5	88.5	88.5	88.5	9.28	1.01	☒
2012	101	02	00	000	000	101	101	101	101	9.18	1.02	☐
2012	101	02	28	000	000	101	101	101	101	9.18	1.02	☐
2012	101	02	33	000	000	83	83	83	83	1.29	1.00	☐
2012	101	02	70	000	000	88.5	88.5	88.5	88.5	4.20	1.00	☐
2012	101	02	71	000	000	88.5	88.5	88.5	88.5	4.20	1.00	☐
2012	101	02	72	000	000	88.5	88.5	88.5	88.5	4.20	1.00	☐
2012	101	02	73	000	000	88.5	88.5	88.5	88.5	4.20	1.00	☐
2012	101	02	74	000	000	109	109	109	109	3.23	1.00	☐
2012	101	02	75	000	000	103	103	103	103	8.85	1.00	☐
2012	101	02	76	000	000	103	103	103	103	8.85	1.00	☐
2012	101	02	79	000	000	103	103	103	103	10.63	1.01	☐
2012	101	02	80	000	000	103	103	103	103	10.63	1.01	☐
2012	101	02	82	000	000	103	103	103	103	8.85	1.00	☐
2012	101	02	83	000	000	97	97	97	97	6.21	1.01	☐
2012	101	02	84	000	000	97	97	97	97	6.21	1.01	☐
2012	101	02	87	000	000	108	108	108	108	10.27	1.01	☐
2012	101	02	88	000	000	108	108	108	108	10.27	1.01	☐
2012	101	03	00	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	101	03	03	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	101	03	39	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	101	03	40	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	101	04	00	000	000	94	94	94	94	12.32	1.03	☒
2012	101	04	46	000	000	94	94	94	94	12.32	1.03	☒
2012	101	04	47	000	000	86	86	86	86	3.19	1.00	☒
2012	101	05	00	000	000	86	86	86	86	11.72	1.02	☒
2012	101	06	00	000	000	100	100	100	100			☐
2012	102	01	00	000	000	93	93	93	93	10.99	1.02	☒
2012	102	01	39	000	000	100	100	100	100			☐
2012	102	01	43	000	000	100	100	100	100			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	102	02	00	000	000	101	101	101	101	9.18	1.02	☐
2012	102	02	21	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	102	04	00	000	000	94	94	94	94	12.32	1.03	☒
2012	109	01	00	000	000	93	93	93	93	10.99	1.02	☒
2012	109	01	01	000	000	88.5	88.5	88.5	88.5	9.28	1.01	☒
2012	109	01	14	000	000	100	100	100	100			☐
2012	109	01	15	000	000	96	96	96	96	27.31	1.04	☒
2012	109	01	28	000	000	100	100	100	100			☐
2012	109	01	33	000	000	100	100	100	100			☐
2012	109	01	43	000	000	100	100	100	100			☐
2012	109	01	44	000	000	100	100	100	100			☐
2012	109	01	71	000	000	100	100	100	100			☐
2012	109	01	72	000	000	100	100	100	100			☐
2012	109	01	78	000	000	100	100	100	100			☐
2012	109	02	00	000	000	101	101	101	101	9.18	1.02	☐
2012	109	02	12	000	000	100	100	100	100			☐
2012	109	02	15	000	000	100	100	100	100			☐
2012	109	02	21	000	000	100	100	100	100			☐
2012	109	02	22	000	000	100	100	100	100			☐
2012	109	02	23	000	000	100	100	100	100			☐
2012	109	02	25	000	000	100	100	100	100			☐
2012	109	02	29	000	000	100	100	100	100			☐
2012	109	02	45	000	000	100	100	100	100			☐
2012	109	02	62	000	000	100	100	100	100			☐
2012	109	03	00	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	109	03	03	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	109	03	31	000	000	100	100	100	100			☐
2012	109	03	34	000	000	100	100	100	100			☐
2012	109	03	37	000	000	100	100	100	100			☐
2012	109	03	38	000	000	85.5	85.5	85.5	85.5	15.51	1.04	☒
2012	109	04	00	000	000	94	94	94	94	12.32	1.03	☒
2012	109	04	41	000	000	100	100	100	100			☐
2012	109	04	42	000	000	100	100	100	100			☐
2012	109	04	43	000	000	100	100	100	100			☐
2012	109	04	45	000	000	100	100	100	100			☐
2012	109	04	47	000	000	100	100	100	100			☐
2012	109	05	00	000	000	86	86	86	86	11.72	1.02	☒
2012	109	05	55	000	000	100	100	100	100			☐
2012	109	05	58	000	000	100	100	100	100			☐
2012	109	06	00	000	000	100	100	100	100			☐
2012	109	06	56	000	000	100	100	100	100			☐
2012	109	06	61	000	000	100	100	100	100			☐
2012	109	06	62	000	000	100	100	100	100			☐
2012	109	06	63	000	000	100	100	100	100			☐
2012	109	06	64	000	000	100	100	100	100			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	109	06	65	000	000	100	100	100	100			☐
2012	111	01	00	000	000	100	100	100	100			☐
2012	111	01	01	000	000	100	100	100	100			☐
2012	111	01	14	000	000	100	100	100	100			☐
2012	111	01	44	000	000	100	100	100	100			☐
2012	111	01	73	000	000	100	100	100	100			☐
2012	111	01	95	000	000	100	100	100	100			☐
2012	111	01	97	000	000	100	100	100	100			☐
2012	111	02	25	000	000	100	100	100	100			☐
2012	111	02	95	000	000	100	100	100	100			☐
2012	111	02	97	000	000	100	100	100	100			☐
2012	111	04	00	000	000	100	100	100	100			☐
2012	111	04	41	000	000	100	100	100	100			☐
2012	111	04	42	000	000	100	100	100	100			☐
2012	111	04	95	000	000	100	100	100	100			☐
2012	111	04	97	000	000	100	100	100	100			☐
2012	111	05	51	000	000	100	100	100	100			☐
2012	111	05	55	000	000	100	100	100	100			☐
2012	111	05	60	000	000	100	100	100	100			☐
2012	111	05	95	000	000	100	100	100	100			☐
2012	111	05	97	000	000	100	100	100	100			☐
2012	111	06	00	000	000	100	100	100	100			☐
2012	111	06	95	000	000	100	100	100	100			☐
2012	111	06	97	000	000	100	100	100	100			☐
2012	200	01	00	000	000	100	100	100	100	14.56	1.00	☐
2012	200	01	01	000	000	100	100	100	100	14.56	1.00	☐
2012	200	01	03	000	000	100	100	100	100			☐
2012	200	01	14	000	000	100	100	100	100			☐
2012	200	01	29	000	000	100	100	100	100			☐
2012	200	01	43	000	000	100	100	100	100			☐
2012	200	01	44	000	000	100	100	100	100			☐
2012	200	01	60	000	000	100	100	100	100			☐
2012	200	01	71	000	000	100	100	100	100	14.56	1.00	☐
2012	200	01	72	000	000	100	100	100	100	14.56	1.00	☐
2012	200	01	73	000	000	100	100	100	100	14.56	1.00	☐
2012	200	01	74	000	000	100	100	100	100			☐
2012	200	01	78	000	000	100	100	100	100			☐
2012	200	02	00	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	06	000	000	100	100	100	100			☐
2012	200	02	11	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	12	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	14	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	15	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	21	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	22	000	000	100	100	100	100	14.56	1.00	☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	200	02	23	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	25	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	41	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	45	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	60	000	000	100	100	100	100			☐
2012	200	02	72	000	000	100	100	100	100	14.56	1.00	☐
2012	200	02	88	000	000	100	100	100	100	14.56	1.00	☐
2012	200	03	00	000	000	100	100	100	100	14.56	1.00	☐
2012	200	03	03	000	000	100	100	100	100			☐
2012	200	03	31	000	000	100	100	100	100	14.56	1.00	☐
2012	200	04	00	000	000	100	100	100	100	14.56	1.00	☐
2012	200	04	41	000	000	100	100	100	100	14.56	1.00	☐
2012	200	04	42	000	000	100	100	100	100	14.56	1.00	☐
2012	200	04	44	000	000	100	100	100	100	14.56	1.00	☐
2012	200	04	45	000	000	100	100	100	100	14.56	1.00	☐
2012	200	04	60	000	000	100	100	100	100			☐
2012	200	05	00	000	000	100	100	100	100	14.56	1.00	☐
2012	200	05	51	000	000	100	100	100	100	14.56	1.00	☐
2012	200	05	55	000	000	100	100	100	100	14.56	1.00	☐
2012	200	05	60	000	000	100	100	100	100			☐
2012	200	06	00	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	06	000	000	100	100	100	100			☐
2012	200	06	54	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	61	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	62	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	63	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	64	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	65	000	000	100	100	100	100	14.56	1.00	☐
2012	200	06	71	000	000	100	100	100	100	14.56	1.00	☐
2012	201	01	00	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	01	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	03	000	000	100	100	100	100			☐
2012	201	01	04	000	000	100	100	100	100			☐
2012	201	01	05	000	000	100	100	100	100			☐
2012	201	01	14	000	000	100	100	100	100			☐
2012	201	01	15	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	32	000	000	100	100	100	100			☐
2012	201	01	43	000	000	100	100	100	100			☐
2012	201	01	44	000	000	100	100	100	100			☐
2012	201	01	71	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	72	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	73	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	74	000	000	100	100	100	100	18.02	1.09	☐
2012	201	01	99	000	000	100	100	100	100			☐
2012	201	02	00	000	000	100	100	100	100	18.02	1.09	☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	201	02	11	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	12	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	13	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	14	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	15	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	21	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	22	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	25	000	000	100	100	100	100	18.02	1.09	☐
2012	201	02	72	000	000	100	100	100	100	18.02	1.09	☐
2012	201	03	00	000	000	100	100	100	100	18.02	1.09	☐
2012	201	03	03	000	000	100	100	100	100			☐
2012	201	03	31	000	000	100	100	100	100	18.02	1.09	☐
2012	201	04	00	000	000	100	100	100	100	18.02	1.09	☐
2012	201	04	41	000	000	100	100	100	100	18.02	1.09	☐
2012	201	04	42	000	000	100	100	100	100	18.02	1.09	☐
2012	201	04	44	000	000	100	100	100	100	18.02	1.09	☐
2012	201	05	00	000	000	100	100	100	100	18.02	1.09	☐
2012	201	05	51	000	000	100	100	100	100	18.02	1.09	☐
2012	201	06	00	000	000	100	100	100	100	18.02	1.09	☐
2012	201	06	06	000	000	100	100	100	100			☐
2012	201	06	61	000	000	100	100	100	100	18.02	1.09	☐
2012	201	06	62	000	000	100	100	100	100	18.02	1.09	☐
2012	201	06	63	000	000	100	100	100	100	18.02	1.09	☐
2012	201	06	64	000	000	100	100	100	100	18.02	1.09	☐
2012	201	06	71	000	000	100	100	100	100	18.02	1.09	☐
2012	207	01	00	000	000	100	100	100	100			☐
2012	207	01	01	000	000	100	100	100	100			☐
2012	207	01	43	000	000	100	100	100	100			☐
2012	207	01	44	000	000	100	100	100	100			☐
2012	207	02	00	000	000	100	100	100	100			☐
2012	207	03	00	000	000	100	100	100	100			☐
2012	207	03	03	000	000	100	100	100	100			☐
2012	207	04	00	000	000	100	100	100	100			☐
2012	207	05	00	000	000	100	100	100	100			☐
2012	207	06	00	000	000	100	100	100	100			☐
2012	207	06	56	000	000	100	100	100	100			☐
2012	221	01	00	000	000	100	100	100	100			☐
2012	221	01	43	000	000	100	100	100	100			☐
2012	221	02	00	000	000	100	100	100	100			☐
2012	221	02	25	000	000	100	100	100	100			☐
2012	221	04	00	000	000	100	100	100	100			☐
2012	221	05	00	000	000	100	100	100	100			☐
2012	221	06	00	000	000	100	100	100	100			☐
2012	300	01	00	000	000	100	100	100	100			☐
2012	300	01	01	000	000	100	100	100	100			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	300	01	43	000	000	100	100	100	100			☐
2012	300	01	44	000	000	100	100	100	100			☐
2012	300	01	78	000	000	100	100	100	100			☐
2012	300	02	00	000	000	100	100	100	100			☐
2012	300	03	00	000	000	100	100	100	100			☐
2012	300	03	03	000	000	100	100	100	100			☐
2012	300	04	00	000	000	100	100	100	100			☐
2012	300	04	41	000	000	100	100	100	100			☐
2012	300	05	00	000	000	100	100	100	100			☐
2012	300	06	00	000	000	100	100	100	100			☐
2012	300	06	78	000	000	100	100	100	100			☐
2012	301	01	00	000	000	100	100	100	100	3.13	.99	☐
2012	301	01	43	000	000	100	100	100	100			☐
2012	301	01	78	000	000	100	100	100	100	3.13	.99	☐
2012	301	01	90	000	000	100	100	100	100	3.13	.99	☐
2012	301	02	00	000	000	100	100	100	100	3.13	.99	☐
2012	301	02	90	000	000	100	100	100	100	3.13	.99	☐
2012	301	03	00	000	000	100	100	100	100	3.13	.99	☐
2012	301	03	03	000	000	100	100	100	100			☐
2012	301	03	90	000	000	100	100	100	100			☐
2012	301	04	00	000	000	100	100	100	100	3.13	.99	☐
2012	301	04	41	000	000	100	100	100	100	3.13	.99	☐
2012	301	04	90	000	000	100	100	100	100	3.13	.99	☐
2012	301	05	00	000	000	100	100	100	100	3.13	.99	☐
2012	301	05	90	000	000	100	100	100	100	3.13	.99	☐
2012	301	06	00	000	000	100	100	100	100	3.13	.99	☐
2012	301	06	61	000	000	100	100	100	100	3.13	.99	☐
2012	301	06	78	000	000	100	100	100	100	3.13	.99	☐
2012	301	06	90	000	000	100	100	100	100	3.13	.99	☐
2012	303	01	00	000	000	100	100	100	100			☐
2012	303	01	78	000	000	100	100	100	100			☐
2012	303	02	00	000	0	100	100	100	100			☐
2012	303	03	00	000	000	100	100	100	100			☐
2012	303	04	00	000	000	100	100	100	100			☐
2012	303	05	00	000	000	100	100	100	100			☐
2012	303	06	00	000	000	100	100	100	100			☐
2012	303	06	78	000	0	100	100	100	100			☐
2012	308	01	00	000	000	100	100	100	100			☐
2012	308	01	78	000	000	100	100	100	100			☐
2012	308	02	00	000	0	100	100	100	100			☐
2012	308	03	00	000	000	100	100	100	100			☐
2012	308	04	00	000	000	100	100	100	100			☐
2012	308	05	00	000	000	100	100	100	100			☐
2012	308	06	00	000	000	100	100	100	100			☐
2012	308	06	78	000	0	100	100	100	100			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	333	01	00	000	000	100	100	100	100			☐
2012	333	01	01	000	000	100	100	100	100			☐
2012	333	01	43	000	000	100	100	100	100			☐
2012	333	01	44	000	000	100	100	100	100			☐
2012	333	01	78	000	000	100	100	100	100			☐
2012	333	02	00	000	000	100	100	100	100			☐
2012	333	02	22	000	000	100	100	100	100			☐
2012	333	03	03	000	000	100	100	100	100			☐
2012	333	04	00	000	000	100	100	100	100			☐
2012	333	05	00	000	000	100	100	100	100			☐
2012	333	05	55	000	000	100	100	100	100			☐
2012	333	06	00	000	000	100	100	100	100			☐
2012	333	06	78	000	000	100	100	100	100			☐
2012	400	02	21	000	000	107.5	100	100	107.5			☐
2012	400	02	22	000	000	107.5	100	100	107.5			☐
2012	400	02	23	000	000	107.5	100	100	107.5			☐
2012	400	02	25	000	000	107.5	100	100	107.5			☐
2012	400	02	41	000	000	107.5	100	100	107.5			☐
2012	400	02	45	000	000	107.5	100	100	107.5			☐
2012	400	02	56	000	000	107.5	100	100	107.5			☐
2012	400	02	62	000	000	107.5	100	100	107.5			☐
2012	400	02	63	000	000	107.5	100	100	107.5			☐
2012	400	02	64	000	000	107.5	100	100	107.5			☐
2012	400	03	00	000	000	91	100	100	91	52.50	1.43	☒
2012	400	03	03	000	000	100	100	100	100			☐
2012	400	03	31	000	000	91	100	100	91	52.50	1.43	☒
2012	400	03	36	000	000	91	91	91	91	12.50	.98	☒
2012	400	03	37	000	000	91	100	100	91	52.50	1.43	☒
2012	400	04	41	000	000	98	98	100	98			☒
2012	400	04	42	000	000	98	98	100	98			☒
2012	400	04	44	000	000	98	98	100	98			☒
2012	400	04	45	000	000	98	98	100	98			☒
2012	400	04	60	000	000	100	100	100	100			☐
2012	400	05	51	000	000	93.5	100	100	93.5	17.86	.95	☒
2012	400	05	55	000	000	93.5	100	100	93.5	17.86	.95	☒
2012	400	05	60	000	000	100	100	100	100			☐
2012	400	06	06	000	000	100	100	100	100			☐
2012	400	06	51	000	000	103	100	100	103			☐
2012	400	06	52	000	000	103	100	100	103			☐
2012	400	06	53	000	000	103	100	100	103			☐
2012	400	06	54	000	000	103	100	100	103			☐
2012	400	06	55	000	000	103	100	100	103			☐
2012	400	06	56	000	000	103	100	100	103			☐
2012	400	06	60	000	000	100	100	100	100			☐
2012	400	06	61	000	000	103	100	100	103			☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	400	06	62	000	000	98	100	100	98	18.18	.99	☐
2012	400	06	63	000	000	98	100	100	98	18.18	.99	☐
2012	400	06	64	000	000	98	100	100	98	18.18	.99	☐
2012	400	06	65	000	000	103	100	100	103			☐
2012	401	02	21	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	22	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	23	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	25	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	29	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	41	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	45	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	56	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	57	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	61	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	62	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	63	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	02	64	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	401	03	31	000	000	91	91	91	91	17.53	1.06	☒
2012	401	03	32	000	000	100	100	100	100			☐
2012	401	03	34	000	000	100	100	100	100			☐
2012	401	03	36	000	000	91	91	91	91	12.50	.98	☒
2012	401	03	37	000	000	91	91	91	91	17.53	1.06	☒
2012	401	03	40	000	000	91	91	91	91	17.53	1.06	☒
2012	401	04	41	000	000	98	98	98	98	14.81	1.01	☒
2012	401	04	42	000	000	98	98	98	98	14.81	1.01	☒
2012	401	04	43	000	000	100	100	100	100			☐
2012	401	04	44	000	000	98	98	98	98	14.81	1.01	☒
2012	401	04	45	000	000	98	98	98	98	14.81	1.01	☒
2012	401	05	51	000	000	93.5	93.5	93.5	93.5	15.38	1.04	☒
2012	401	05	55	000	000	93.5	93.5	93.5	93.5	15.38	1.04	☒
2012	401	06	32	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	50	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	51	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	52	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	53	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	54	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	55	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	61	000	000	103	103	103	103	9.22	1.01	☐
2012	401	06	62	000	000	98	98	98	98	12.21	1.02	☐
2012	401	06	63	000	000	98	98	98	98	12.21	1.02	☐
2012	401	06	64	000	000	98	98	98	98	12.21	1.02	☐
2012	401	06	65	000	000	103	103	103	103	9.22	1.01	☐
2012	409	02	21	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	02	22	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	02	23	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐

Summary of Ratio Indications

2012 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2012	409	02	25	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	02	41	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	02	45	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	02	62	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	02	64	000	000	107.5	107.5	107.5	107.5	10.71	1.02	☐
2012	409	03	31	000	000	91	91	91	91	17.53	1.06	☒
2012	409	03	34	000	000	100	100	100	100			☐
2012	409	03	37	000	000	91	91	91	91	17.53	1.06	☒
2012	409	04	41	000	000	98	98	98	98	14.81	1.01	☒
2012	409	04	42	000	000	98	98	98	98	14.81	1.01	☒
2012	409	04	43	000	000	100	100	100	100			☐
2012	409	04	44	000	000	98	98	98	98	14.81	1.01	☒
2012	409	04	45	000	000	98	98	98	98	14.81	1.01	☒
2012	409	05	51	000	000	93.5	93.5	93.5	93.5	15.38	1.04	☒
2012	409	05	55	000	000	93.5	93.5	93.5	93.5	15.38	1.04	☒
2012	409	06	56	000	000	103	103	103	103	9.22	1.01	☐
2012	409	06	61	000	000	103	103	103	103	9.22	1.01	☐
2012	409	06	62	000	000	98	98	98	98	12.21	1.02	☐
2012	409	06	63	000	000	98	98	98	98	12.21	1.02	☐
2012	409	06	64	000	000	98	98	98	98	12.21	1.02	☐
2012	409	06	65	000	000	103	103	103	103	9.22	1.01	☐
2012	600	02	06	000	000	100	100	100	100			☐
2012	600	03	06	000	000	100	100	100	100			☐
2012	600	04	06	000	000	100	100	100	100			☐
2012	600	05	06	000	000	100	100	100	100			☐
2012	600	06	06	000	000	100	100	100	100			☐
2012	700	02	00	000	000	100	100	100	100			☐
2012	701	01	00	000	000	100	100	100	100			☐
2012	701	01	43	000	000	100	100	100	100			☐
2012	701	02	00	000	000	100	100	100	100			☐
2012	701	04	00	000	000	100	100	100	100			☐
2012	701	05	00	000	000	100	100	100	100			☐
2012	701	06	00	000	000	100	100	100	100			☐
2012	800	02	63	000	000	100	100	100	100			☐
2012	800	02	64	000	000	100	100	100	100			☐
2012	800	04	60	000	000	100	100	100	100			☐
2012	800	05	60	000	000	100	100	100	100			☐
2012	801	03	31	000	000	100	100	100	100			☐
2012	890	02	63	000	000	100	100	100	100			☐
2012	890	02	64	000	000	100	100	100	100			☐
2012	960	01	71	000	000	100	100	100	100			☐
2012	960	04	00	000	000	100	100	100	100			☐
2012	960	05	00	000	000	100	100	100	100			☐
2012	960	05	55	000	000	100	100	100	100			☐
2012	960	05	60	000	000	100	100	100	100			☐

2012 RATIO STUDY
MAINTENANCE AREA 1
RESIDENTIAL

COLUMBIA County 2012 Ratio Study

RMV	App	# of				
Class	MA	SA	NH	Year	Sales	Location
100	01	00	000		0	St Helens

RMV	App	# of				
Class	MAS	A	NH	Year	Sales	Location

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED			
Population - Number of Accounts	336				
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	15,759,580	100.00 %	14,656,409	100.00 %	
OSD RMV	0	0.00 %	0	0.00 %	
Residential Improvement RMV	0	0.00 %	0	0.00 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	107				
RMV Adjustment	100				
Before Ratio	107				
Overall Adjustment Factor	93				
Land Adjustment Factor	93				
OSD Adjustment Factor	100				
Residential Adjustment Factor	100				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	107	2012	Adjustment	93	

Explanation

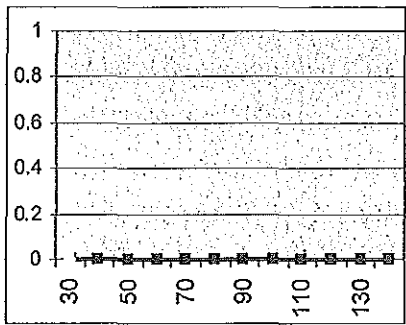
There were no usable sales of unimproved properties in the referenced Study Area during the Sales Year, therefore the conclusion from the Improved Properties (107 Ratio, 93 adjustment) was used.

Performance History

	2012	2011	2010	2009	2008
COD		0.00	1.33	17.36	10.80
PRD		1.00	1.01	1.11	1.00

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

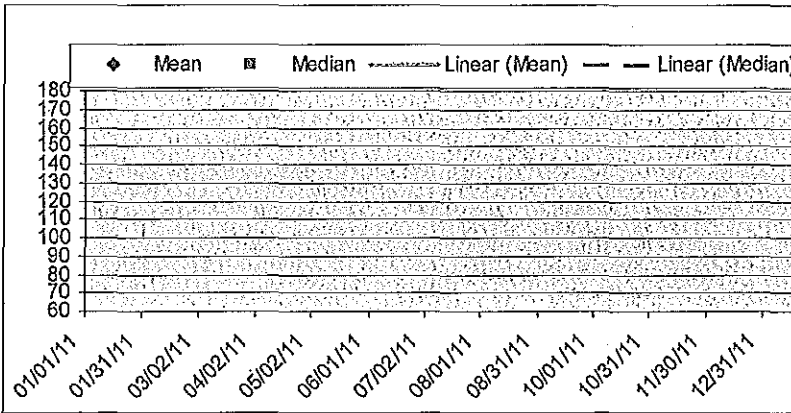
95%
Confidence

SD

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	00	000	1995	101	St Helens	102	01	00	000		0	St Helens
101	01	30	000	1995	6	St Helens	109	01	00	000		0	St Helens

Adjustment Calculation Summary

Sample - Number of Sales	107	RECALCULATED		
Population - Number of Accounts	4,033			
Sales as a percentage of the Population	2.65 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	132,944,770	22.69 %	123,638,636	22.69 %
OSD RMV	78,372,250	13.37 %	72,886,193	13.37 %
Residential Improvement RMV	372,444,300	63.56 %	346,373,199	63.56 %
Farm Improvement RMV	2,214,890	0.38 %	2,059,848	0.38 %
SelectedRatioFromSales	107			
RMV Adjustment	100			
Before Ratio	107			
Overall Adjustment Factor	93			
Land Adjustment Factor	93			
OSD Adjustment Factor	93			
Residential Adjustment Factor	93			
Farm Improvement Factor	93			
After Ratio	100			
Selected Ratio	107	2012	Adjustment	93

Explanation

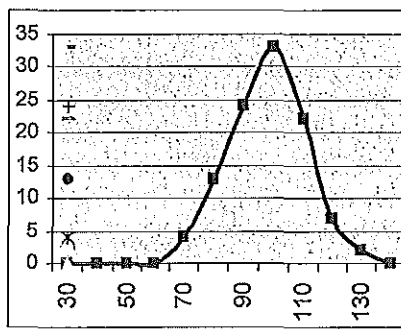
The Median and Mean returned a Ratio result of 104, while the Weighted Mean indicates a Ratio of 102 and the GeoMean a Ratio of 103. The Ratio Indication provided by the Median and Mean has been selected. This Ratio has been modified by the results of the Time Study (1.03) for a resulting Ratio of 107, and a calculated adjustment of 93. This adjustment has been applied to all components of the Improved properties in this grouping of Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	10.99	11.97	12.04	9.26	-
PRD	1.02	1.00	1.01	1.00	-

COLUMBIA County 2012 Ratio Study

Frequency

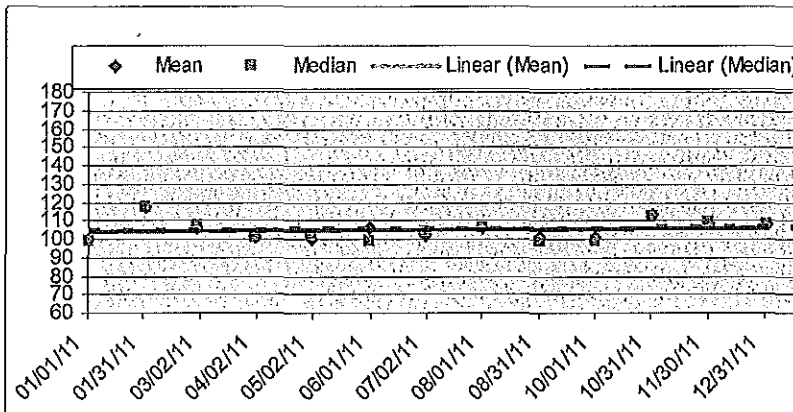


Number Of Sales 107

30	0
40	0
50	0
60	0
70	4
80	13
90	24
100	33
110	22
120	7
130	2
140	0

Median	104	Wtd Mean	102
AD	11.43	GeoMean	103
COD	10.99	PRD	1.02
Mean	104	95% Confidence	2.85
SD	16.04		
COV	14.46		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	100	99	8
Feb-11	117	117	1
Mar-11	106	107	12
Apr-11	101	101	7
May-11	100	102	9
Jun-11	106	99	11
Jul-11	102	104	10
Aug-11	106	106	13
Sep-11	101	99	7
Oct-11	101	99	8
Nov-11	113	112	8
Dec-11	108	109	12
1-Jan-12	108	108	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	00	000	101	131	30	5N1W34-CB-07100	2011	3951	0.13	47,450	62,540	109,990	149,900	May-11	1	73
01	00	000	101	131	28	5N1W33-DD-13000	2011	2838	0.13	47,450	52,020	99,470	129,000	Apr-11	2	77
01	00	000	101	134	33	4N1W03-BD-08200	2011	7565	0.10	50,960	84,860	135,820	175,000	Aug-11	3	78
01	30	000	101	232	30	4N1W03-BC-06803	2011	9625	0.13	49,350	105,130	154,480	198,000	Dec-11	4	78
01	00	000	101	141	33	4N1W05-BA-03939	2011	3639	0.19	50,560	132,300	182,860	227,500	May-11	5	80
01	00	000	101	131	30	5N1W33-DC-03500	2011	3903	0.11	47,450	58,500	105,950	129,900	May-11	6	82
01	00	000	101	131	30	5N1W34-CB-04000	2011	4886	0.13	47,450	70,120	117,570	142,000	Jun-11	7	83
01	00	000	101	135	33	4N1W04-CA-09800	2011	5714	0.17	50,560	53,870	104,430	125,000	Aug-11	8	84
01	00	000	101	142	30	4N1W04-CB-02900	2011	4304	0.24	56,780	104,390	161,170	190,000	Jun-11	9	85
01	30	000	101	233	30	4N1W05-CB-01500	2011	7204	0.41	74,980	110,980	185,960	218,000	Aug-11	10	85
01	00	000	101	131	33	4N1W04-BA-00800	2011	7168	0.13	47,450	61,370	108,820	128,000	Sep-11	11	85
01	00	000	101	131	33	4N1W05-AC-04405	2011	5387	0.16	50,560	85,630	136,190	158,000	Jul-11	12	86
01	00	000	101	141	33	4N1W06-DA-05300	2011	610	0.29	56,780	113,120	169,900	195,000	Jan-11	13	87
01	00	000	101	143	30	4N1W08-BB-06700	2011	1679	0.18	50,560	145,160	195,720	225,000	Mar-11	14	87
01	00	000	101	131	30	5N1W33-DC-09100	2011	7944	0.11	47,450	56,960	104,410	119,000	Oct-11	15	88
01	00	000	101	143	30	4N1W05-BC-06400	2011	9628	0.54	62,980	130,250	193,230	219,000	Dec-11	16	88
01	00	000	101	131	30	4N1W05-CD-03800	2011	7287	0.23	56,780	60,510	117,290	132,000	Sep-11	17	89
01	00	000	101	143	30	4N1W05-BC-00100	2011	594	0.26	56,810	163,500	220,310	245,000	Jan-11	18	90
01	00	000	101	142	30	5N1W34-CC-01100	2011	5743	0.12	94,040	121,050	215,090	240,100	Aug-11	19	90

COLUMBIA County 2012 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE RATIO NO
01	00	000	101	143	30	4N1W06-DC-02000 2011	5833		0.14	50,560	145,730	196,290	216,000	Aug-11	20 91
01	00	000	101	133	30	4N1W04-DB-11900 2011	7711		0.13	47,450	70,200	117,650	129,900	Oct-11	21 91
01	00	000	101	131	33	4N1W05-AC-04400 2011	5389		0.23	56,780	51,220	108,000	117,000	Jul-11	22 92
01	00	000	101	143	33	4N1W05-BC-06300 2011	7130		0.12	47,450	122,490	169,940	183,000	Sep-11	23 93
01	00	000	101	131	33	4N1W03-BC-01401 2011	8743		0.13	47,450	78,380	125,830	134,800	Nov-11	24 93
01	00	000	101	143	30	4N1W05-CB-07800 2011	9479		0.11	47,480	125,560	173,040	187,000	Dec-11	25 93
01	00	000	101	131	33	4N1W05-AA-03100 2011	4929		0.49	69,200	60,980	130,180	138,000	Jun-11	26 94
01	00	000	101	143	30	4N1W05-DB-02116 2011	5538		0.11	47,450	125,640	173,090	185,000	Jul-11	27 94
01	00	000	101	143	30	4N1W08-BB-09000 2011	570		0.16	50,560	160,910	211,470	223,000	Jan-11	28 95
01	00	000	101	142	33	4N1W06-DA-05100 2011	635		0.23	56,780	136,150	192,930	203,000	Jan-11	29 95
01	00	000	101	143	30	4N1W06-DA-07200 2011	3869		0.20	53,670	145,030	198,700	209,000	May-11	30 95
01	00	000	101	141	30	4N1W05-BD-06600 2011	2155		0.12	47,450	104,780	152,230	158,000	Mar-11	31 96
01	00	000	101	143	33	4N1W05-DB-02105 2011	2294		0.16	50,560	118,220	168,780	175,000	Mar-11	32 96
01	00	000	101	146	28	4N1W04-AA-04900 2011	4613		0.13	47,450	130,020	177,470	185,000	Jun-11	33 96
01	30	000	101	234	33	4N1W04-AA-08400 2011	4935		0.27	74,280	165,340	239,620	250,000	Jun-11	34 96
01	00	000	101	143	30	4N1W04-BA-00309 2011	3281		0.12	43,350	105,180	148,530	152,790	Apr-11	35 97
01	00	000	101	141	30	5N1W21-BC-01600 2011	8819		0.25	56,780	128,370	185,150	189,900	Oct-11	36 97
01	00	000	101	133	30	4N1W05-AC-08500 2011	5569		0.22	53,670	64,350	118,020	119,900	Jul-11	37 98
01	00	000	101	131	30	4N1W06-DA-05400 2011	7758		0.59	72,310	93,260	165,570	169,000	Oct-11	38 98
01	00	000	101	143	33	4N1W05-DC-00600 2011	473		0.22	53,670	110,030	163,700	165,000	Jan-11	39 99
01	30	000	101	232	30	4N1W04-DC-08200 2011	3136		0.13	53,450	73,410	126,860	128,500	Apr-11	40 99
01	00	000	101	141	33	4N1W07-AB-03160 2011	7432		0.14	50,560	102,430	152,990	155,000	Oct-11	41 99
01	00	000	101	143	33	4N1W05-DB-02106 2011	1892		0.12	47,450	118,780	166,230	167,000	Mar-11	42 100
01	00	000	101	131	30	4N1W05-DC-08302 2012	528		0.19	50,560	91,470	142,030	142,000	Dec-11	43 100
01	00	000	101	153	28	4N1W05-CB-00119 2011	1941		0.16	50,560	157,190	207,750	206,450	Mar-11	44 101
01	00	000	101	141	28	4N1W05-AA-01100 2011	3210		0.46	70,190	99,920	170,110	167,000	Apr-11	45 102
01	00	000	101	141	30	4N1W05-DA-06000 2011	3789		0.16	50,560	97,560	148,120	145,000	May-11	46 102
01	00	000	101	141	30	4N1W05-DB-01600 2011	4168		1.50	96,270	157,470	253,740	249,900	Jun-11	47 102
01	00	000	101	133	33	4N1W04-DC-04600 2011	4217		0.17	50,560	59,190	109,750	107,500	Jun-11	48 102
01	00	000	101	153	28	4N1W05-BC-03400 2011	5260		0.12	47,480	191,500	238,980	232,000	Jul-11	49 103
01	00	000	101	141	33	4N1W06-DA-07800 2011	3296		0.19	50,560	110,570	161,130	155,000	Apr-11	50 104
01	00	000	101	131	33	4N1W05-DA-11300 2011	3499		0.10	44,350	43,390	87,740	84,400	May-11	51 104
01	00	000	101	151	30	4N1W05-DC-03102 2011	6421		0.25	56,780	161,780	218,560	210,000	Aug-11	52 104
01	00	000	101	143	30	4N1W05-BD-03100 2011	7206		0.19	50,560	127,560	178,120	171,000	Sep-11	53 104
01	00	000	101	136	30	4N1W04-AD-10600 2011	8589		0.13	47,450	79,340	126,790	122,000	Nov-11	54 104
01	00	000	101	143	33	4N1W05-BC-06900 2011	676		0.12	47,450	141,640	189,090	180,000	Jan-11	55 105
01	00	000	101	141	30	5N1W33-DC-09102 2011	2553		0.11	47,450	99,910	147,360	140,000	Mar-11	56 105
01	00	000	101	143	33	4N1W08-BB-08200 2011	5567		0.17	50,560	116,880	167,440	159,000	Jul-11	57 105
01	00	000	101	141	30	4N1W05-CB-00114 2011	5893		0.13	47,450	115,800	163,250	154,500	Aug-11	58 106
01	00	000	101	141	30	4N1W05-BD-04200 2011	471		0.11	47,450	118,270	165,720	154,900	Jan-11	59 107
01	00	000	101	143	30	4N1W05-BC-05900 2011	1900		0.14	50,560	119,420	169,980	159,000	Mar-11	60 107
01	00	000	101	131	30	4N1W04-DD-00203 2011	5459		0.13	43,350	74,670	118,020	110,000	Jul-11	61 107
01	00	000	101	143	30	4N1W06-DC-04200 2011	6928		0.12	47,450	149,700	197,150	184,000	Sep-11	62 107
01	00	000	101	141	30	4N1W05-AB-02400 2011	7480		0.20	53,670	90,130	143,800	134,304	Oct-11	63 107
01	00	000	101	141	33	4N1W03-BB-09200 2011	5488		0.27	52,680	71,260	123,940	115,000	Jul-11	64 108
01	00	000	101	135	33	4N1W04-CA-06600 2011	6882		0.11	47,450	68,350	115,800	107,000	Sep-11	65 108

COLUMBIA County 2012 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	00	000	101	132	30	4N1W08-BB-00900 2011	8268		0.49	69,200	80,360	149,560	138,000	Nov-11	66	108
01	00	000	101	133	30	4N1W04-BD-00106 2011	9631		0.12	47,450	76,980	124,430	115,000	Dec-11	67	108
01	00	000	101	143	33	4N1W06-DD-05200 2012	988		0.13	47,450	151,380	198,830	184,000	Jan-12	68	108
01	00	000	101	143	30	4N1W06-DC-01900 2011	2467		0.21	53,670	145,180	198,850	183,000	Mar-11	69	109
01	00	000	101	143	30	4N1W06-DC-07100 2011	5943		0.16	50,560	123,640	174,200	160,000	Aug-11	70	109
01	00	000	101	131	33	4N1W04-CA-02000 2011	6243		0.15	46,460	50,050	96,510	88,500	Aug-11	71	109
01	00	000	101	141	30	4N1W05-AA-03000 2011	7789		0.46	66,090	147,140	213,230	195,700	Oct-11	72	109
01	00	000	101	123	30	4N1W05-AD-05600 2011	9156		0.11	47,450	58,990	106,440	98,000	Dec-11	73	109
01	00	000	101	131	33	4N1W05-CD-01216 2011	9605		0.11	47,450	75,690	123,140	113,000	Dec-11	74	109
01	00	000	101	143	30	4N1W05-CA-00122 2011	9273		0.13	47,450	138,160	185,610	169,000	Nov-11	75	110
01	30	000	101	232	33	4N1W04-AD-02000 2011	4953		0.33	57,690	55,190	112,880	102,000	Jun-11	76	111
01	00	000	101	141	30	4N1W05-BD-05700 2011	8895		0.12	47,450	108,700	156,150	140,000	Nov-11	77	112
01	00	000	101	131	33	4N1W05-CD-01203 2011	9271		0.12	47,450	72,060	119,510	107,000	Dec-11	78	112
01	00	000	101	143	28	4N1W05-BC-05200 2011	2702		0.13	47,450	141,170	188,620	167,000	Apr-11	79	113
01	00	000	101	131	33	4N1W04-CA-20300 2011	6285		0.18	50,560	54,150	104,710	93,000	Aug-11	80	113
01	00	000	101	143	30	4N1W04-CA-07400 2011	2423		0.11	43,350	115,080	158,430	139,000	Mar-11	81	114
01	00	000	101	141	33	4N1W05-CC-01817 2011	3854		0.16	50,560	98,290	148,850	130,000	May-11	82	114
01	00	000	101	143	28	4N1W05-DB-02117 2011	5237		0.11	47,450	139,990	187,440	165,000	Jul-11	83	114
01	00	000	101	141	33	4N1W05-CD-00904 2011	2205		0.19	50,560	109,960	160,520	140,000	Mar-11	84	115
01	00	000	101	131	30	4N1W05-DD-00500 2011	5240		0.17	50,540	64,060	114,600	100,000	Jul-11	85	115
01	00	000	101	141	28	4N1W05-AB-01021 2011	3046		0.21	53,670	108,340	162,010	140,000	Mar-11	86	116
01	00	000	101	141	30	4N1W05-AB-01044 2011	3250		0.13	47,450	108,850	156,300	135,000	Apr-11	87	116
01	00	000	101	143	30	4N1W04-BC-07200 2011	9473		0.16	50,560	151,480	202,040	174,900	Dec-11	88	116
01	00	000	101	141	30	4N1W05-AB-01005 2011	1664		0.13	47,450	112,260	159,710	137,000	Feb-11	89	117
01	00	000	101	131	33	4N1W03-BC-00414 2011	6489		0.11	47,450	68,620	116,070	99,000	Aug-11	90	117
01	00	000	101	121	30	5N1W33-DD-11700 2011	7923		0.13	47,450	28,530	75,980	65,000	Oct-11	91	117
01	00	000	101	141	30	4N1W05-DB-02505 2011	4676		0.23	41,590	100,170	141,760	120,000	Jun-11	92	118
01	00	000	101	142	30	4N1W05-AB-05000 2011	9372		1.00	88,830	175,930	264,760	225,000	Dec-11	93	118
01	00	000	101	134	33	5N1W34-CD-01500 2011	453		0.12	89,940	67,270	157,210	132,000	Jan-11	94	119
01	00	000	101	122	28	4N1W04-BD-00600 2011	7048		0.22	53,670	59,010	112,680	95,000	Sep-11	95	119
01	00	000	101	141	30	5N1W34-CB-04300 2011	8698		0.13	47,450	113,170	160,620	134,500	Nov-11	96	119
01	00	000	101	131	28	4N1W03-BB-10200 2011	2059		0.13	47,450	25,080	72,530	60,000	Mar-11	97	121
01	00	000	101	141	33	4N1W04-BB-02000 2011	3579		0.18	50,560	101,160	151,720	125,000	May-11	98	121
01	00	000	101	143	30	4N1W04-BC-06400 2011	5258		0.19	50,560	154,520	205,080	169,000	Jun-11	99	121
01	30	000	101	232	28	4N1W04-CB-03300 2011	8486		0.17	56,560	80,570	137,130	111,664	Nov-11	100	123
01	00	000	101	142	28	4N1W04-DB-08100 2011	5888		0.27	52,680	167,250	219,930	174,500	Aug-11	101	126
01	00	000	101	132	30	4N1W04-DA-06500 2011	3641		0.13	43,350	81,020	124,370	98,000	May-11	102	127
01	00	000	101	142	30	4N1W05-AA-00800 2012	91		0.24	56,780	148,450	205,230	159,000	Dec-11	103	129
01	00	000	101	146	30	4N1W03-BB-05400 2011	8519		0.13	47,450	137,150	184,600	135,000	Nov-11	104	137
01	00	000	101	131	28	4N1W05-DA-10900 2011	9551		0.09	44,350	38,670	83,020	60,000	Dec-11	105	138
01	00	000	101	132	28	4N1W03-BC-10301 2011	4831		0.15	46,460	94,470	140,930	92,000	Jun-11	106	153
01	00	000	101	131	28	4N1W04-AD-02501 2011	6367		0.20	53,670	67,710	121,380	74,900	Aug-11	107	162

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	Year	App # of Sales	Location	RMV Class	MASA	NH	Year	App # of Sales	Location
101	01	43	000	1995	3	St Helens						

Adjustment Calculation Summary

Sample - Number of Sales	3	RECALCULATED		
Population - Number of Accounts	91			
Sales as a percentage of the Population	3.30 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,625,340	13.93 %	1,113,358	13.93 %
OSD RMV	1,774,500	15.21 %	1,215,533	15.21 %
Residential Improvement RMV	8,269,080	70.86 %	5,664,320	70.86 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	146			
RMV Adjustment	100			
Before Ratio	146			
Overall Adjustment Factor	68.5			
Land Adjustment Factor	68.5			
OSD Adjustment Factor	68.5			
Residential Adjustment Factor	68.5			
Farm Improvement Factor	68.5			
After Ratio	100			
Selected Ratio	146	2012	Adjustment	68.5
Explanation				

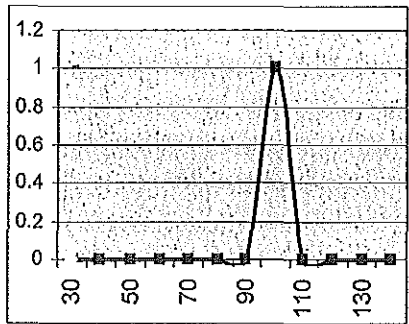
The Indicated Median Ratio for this Study Area is 156, the Mean Ratio 145, the Weighted Mean Indicates a Ratio of 138 and the GeoMean a Ratio of 142. The Ratio Indication provided by the GeoMean of 142 has been selected. This Ratio has been modified by the results of the Time Study (103) for a resulting Ratio of 146, and a calculated adjustment of 68.5. This adjustment has been applied to all components of the Improved Properties in this grouping of Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	17.52	8.89	-	-	-
PRD	1.05	1.00	-	-	-

COLUMBIA County 2012 Ratio Study

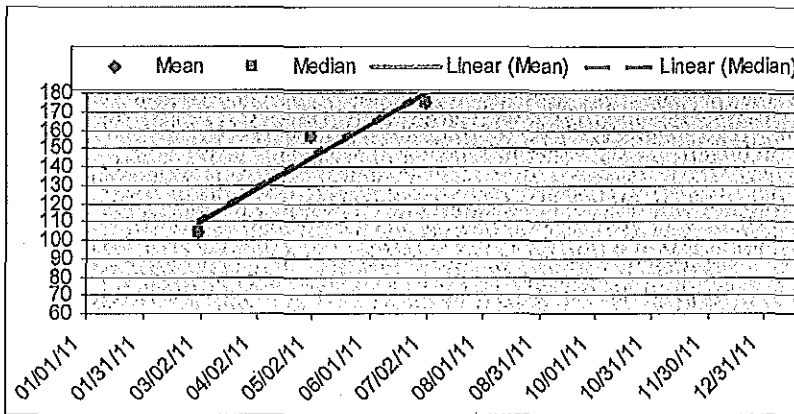
Frequency



Number Of Sales 3

Median	156	Wtd Mean	138
AD	27.33	GeoMean	142
COD	17.52	PRD	1.05
Mean	145	95% Confidence	41.59
SD	36.76		
COV	25.35		

Central Tendencies



Month	Mean	Median	Sales
Mar-11	104	104	1
May-11	156	156	1
Jul-11	175	175	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	43	000	101	133	30	4N1W05-BD-01108	2011	1809	0.08	38,900	80,200	119,100	115,000	Mar-11	1	104
01	43	000	101	143	30	4N1W05-CB-09301	2011	3623	0.08	36,470	87,710	124,180	79,500	May-11	2	156
01	43	000	101	133	33	4N1W05-CD-01001	2011	5501	0.05	36,470	77,600	114,070	65,000	Jul-11	3	175

COLUMBIA County 2012 Ratio Study

RMV	App	# of				
Class	MA	SA	NH	Year	Sales	Location
100	01	01	000		1	Columbia City

RMV	App	# of				
Class	MA	SA	NH	Year	Sales	Location

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	43			
Sales as a percentage of the Population	2.33 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	3,613,100	100.00 %	3,197,594	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	113			
RMV Adjustment	100			
Before Ratio	113			
Overall Adjustment Factor	88.5			
Land Adjustment Factor	88.5			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	113	2012	Adjustment	88.5

Explanation

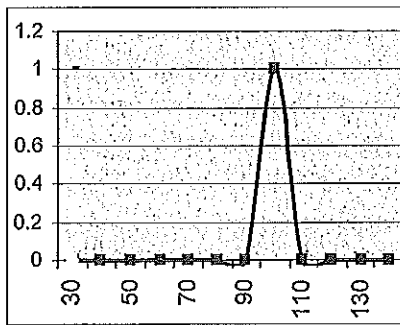
There was only one usable sale of unimproved properties in the Study Area during the Ratio Year. This is insufficient to determine a reliable adjustment for these properties, therefore the conclusion from the Improved Properties in this area (113 Ratio, 88.5 adjustment) was applied.

Performance History

	2012	2011	2010	2009	2008
COD	0.00	-	-	7.67	10.94
PRD	1.00	-	-	1.01	1.00

COLUMBIA County 2012 Ratio Study

Frequency



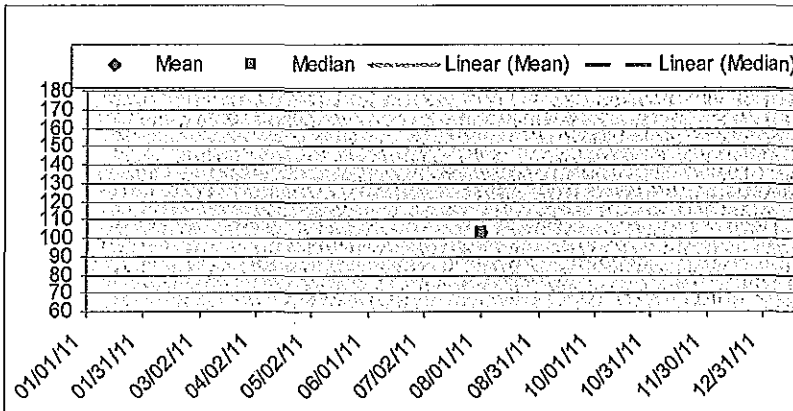
30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	1
110	0
120	0
130	0
140	0

Median	103	Wtd Mean	103
AD	0.00	GeoMean	103
COD	0.00	PRD	1.00
Mean	103	95% Confidence	1.96
SD	1.00		
COV	0.97		

Number Of Sales 1

Central Tendencies

Month	Mean	Median	Sales
Aug-11	103	103	1



AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	01	000	100		33	5N1W28-CA-02800	2011	6245	0.23	70,780	0	70,780	68,500	Aug-11	1	103

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	01	000	1995	3	Columbia City	109	01	01	000		0	Columbia City
101	01	21	000	1995	6	Columbia City	101	01	31	000	1995	0	Columbia City
101	01	44	000	1995	0	Columbia City							

Adjustment Calculation Summary

Sample - Number of Sales	9	RECALCULATED		
Population - Number of Accounts	726			
Sales as a percentage of the Population	1.24 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	34,375,940	23.97 %	30,422,707	23.97 %
OSD RMV	18,577,100	12.96 %	16,440,734	12.96 %
Residential Improvement RMV	90,084,310	62.81 %	79,706,914	62.81 %
Farm Improvement RMV	374,420	0.26 %	331,362	0.26 %
SelectedRatioFromSales	113			
RMV Adjustment	100			
Before Ratio	113			
Overall Adjustment Factor	88.5			
Land Adjustment Factor	88.5			
OSD Adjustment Factor	88.5			
Residential Adjustment Factor	88.5			
Farm Improvement Factor	88.5			
After Ratio	100			
Selected Ratio	113	2012	Adjustment	88.5

Explanation

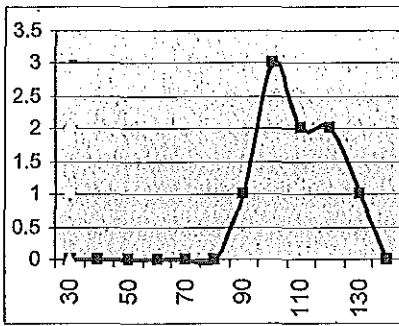
The Indicated Median Ratio for this grouping of Study Areas is 115, the Mean Ratio is 114, while the Weighted Mean and Geo Mean indicated 113. The Ratio Indication provided by the Weighted Mean and the GeoMean of 113 has been selected. All of the sales in this grouping occurred in the last half of the Sales Year, thereby eliminating the need to apply the Time adjustment. The adjustment calculated from this Ratio is 88.5. This adjustment has been applied to all components of the Improved properties in this grouping of Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	9.28	-	7.56	8.61	9.16
PRD	1.01	-	0.99	1.02	1.01

COLUMBIA County 2012 Ratio Study

Frequency

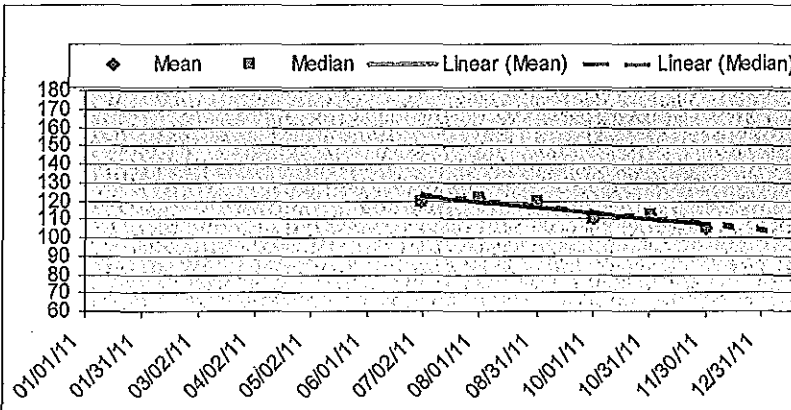


Number Of Sales

9

Median	115	Wtd Mean	113
AD	10.67	GeoMean	113
COD	9.28	PRD	1.01
Mean	114	95% Confidence	8.47
SD	12.97		
COV	11.38		

Central Tendencies



Month	Mean	Median	Sales
Jul-11	119	119	1
Aug-11	122	122	1
Sep-11	119	119	2
Oct-11	110	110	2
Nov-11	112	112	2
Dec-11	105	105	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	01	000	101	142	28	5N1W28-CA-01400	2011	8367	0.23	104,420	185,520	289,940	295,000	Nov-11	1	98
01	21	000	101	141	30	5N1W21-CA-05500	2011	7165	0.23	63,920	127,390	191,310	190,000	Sep-11	2	101
01	01	000	101	131	30	5N1W28-BA-00200	2011	7427	0.17	65,210	59,570	124,780	119,900	Oct-11	3	104
01	21	000	101	143	30	5N1W21-CA-05000	2011	9008	0.23	63,920	119,260	183,180	175,000	Dec-11	4	105
01	21	000	101	143	30	5N1W21-BD-00200	2011	7984	0.27	66,830	166,830	233,660	204,000	Oct-11	5	115
01	21	000	101	131	30	5N1W21-CA-02500	2011	5156	0.23	63,920	102,440	166,360	140,000	Jul-11	6	119
01	21	000	101	143	28	5N1W21-CD-05300	2011	5941	0.23	63,920	112,660	176,580	145,000	Aug-11	7	122
01	21	000	101	143	30	5N1W21-CA-04000	2011	8870	0.23	63,920	110,240	174,160	139,000	Nov-11	8	125
01	01	000	101	142	30	5N1W28-CA-02700	2011	6613	0.23	96,780	231,960	328,740	240,000	Sep-11	9	137

COLUMBIA County 2012 Ratio Study

RMV	App	# of				RMV	App	# of				Location
Class	MA	SA	NH	Year	Sales	Class	MA	SA	NH	Year	Sales	Location
100	01	15	000		0							St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0				RECALCULATED
Population - Number of Accounts	18				
Sales as a percentage of the Population	0.00 %				
Prior Year Population Values					
Land RMV	2,155,670		100.00 %	2,069,443	100.00 %
OSD RMV	0		0.00 %	0	0.00 %
Residential Improvement RMV	0		0.00 %	0	0.00 %
Farm Improvement RMV	0		0.00 %	0	0.00 %
 SelectedRatioFromSales	 104				
RMV Adjustment	100				
Before Ratio	104				
Overall Adjustment Factor	96				
Land Adjustment Factor	96				
OSD Adjustment Factor	100				
Residential Adjustment Factor	100				
Farm Improvement Factor	100				
After Ratio	100				
 Selected Ratio	 104	2012	Adjustment	96	

Explanation

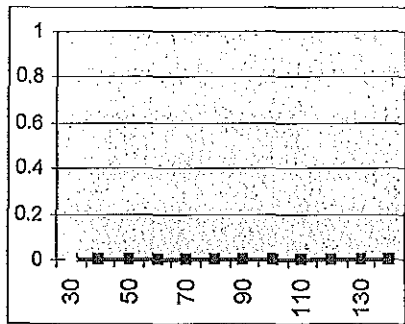
There were no usable sales of unimproved properties in this Study Area during the Ratio Year, therefore the conclusion from the Improved Properties in this area (104 Ratio, 96 adjustment) was applied.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	0.00	17.36	-
PRD	-	-	1.00	1.11	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

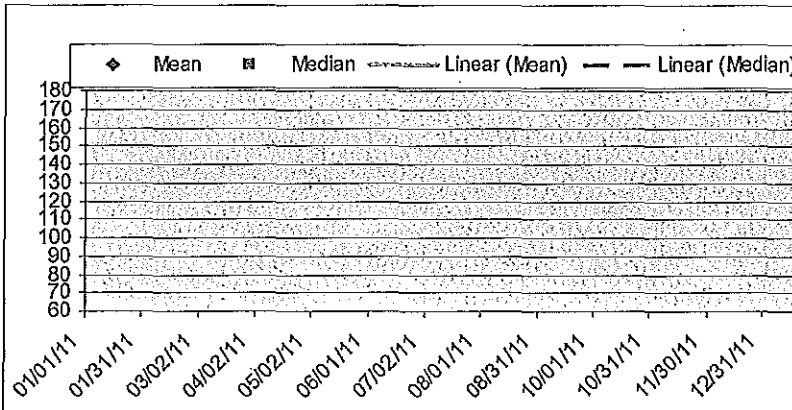
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV	App	# of				Location	RMV	App	# of				Location
Class	MA	SA	NH	Year	Sales		Class	MA	SA	NH	Year	Sales	
101	01	15	000	1995	2	St Helens	109	01	15	000		0	St Helens

Adjustment Calculation Summary

		RECALCULATED	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Sample - Number of Sales	2				
Population - Number of Accounts	51				
Sales as a percentage of the Population	3.92 %				
Prior Year Population Values					
Land RMV	11,719,530		45.02 %	11,250,749	45.02 %
OSD RMV	942,000		3.62 %	904,320	3.62 %
Residential Improvement RMV	13,347,830		51.27 %	12,813,917	51.27 %
Farm Improvement RMV	24,090		0.09 %	23,126	0.09 %
SelectedRatioFromSales	104				
RMV Adjustment	100				
Before Ratio	104				
Overall Adjustment Factor	96				
Land Adjustment Factor	96				
OSD Adjustment Factor	96				
Residential Adjustment Factor	96				
Farm Improvement Factor	96				
After Ratio	100				
Selected Ratio	104	2012	Adjustment	96	

Explanation

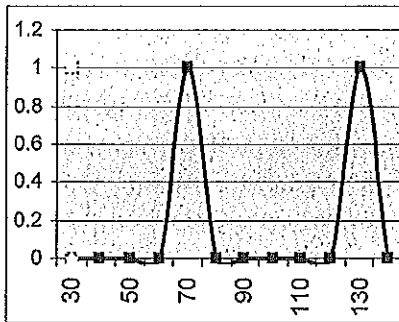
There were 2 sales within this Study Area during the Sales Year. Both sales occurred on the same day and were confirmed sales. The Ratios of these 2 sales were widely disparate at 79 and 136 respectively. The GeoMean with a Ratio indication of 104 and calculated adjustment of 96 was selected as the most reliable. This adjustment has been applied to all components of these properties. The Ratio has not been modified by the adjustment from the Time Study as these properties both sold in the last half of the Sales Year.

Performance History

	2012	2011	2010	2009	2008
COD	27.31	-	0.00	9.26	0.00
PRD	1.04	-	1.00	1.00	1.00

COLUMBIA County 2012 Ratio Study

Frequency



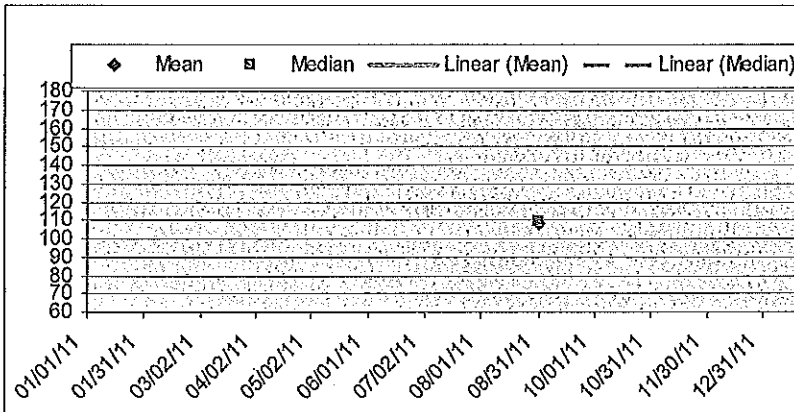
Number Of Sales 2

30	0
40	0
50	0
60	0
70	1
80	0
90	0
100	0
110	0
120	0
130	1
140	0

Median	108	Wtd Mean	104
AD	29.50	GeoMean	104
COD	27.31	PRD	1.04
Mean	108	95% Confidence	57.83
SD	41.73		
COV	38.63		

Central Tendencies

Month	Mean	Median	Sales
Sep-11	108	109	2



AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
01	15	000	101	153	33	5N1W34-CB-00400	2011	6934	1.11	245,490	187,990	433,480	550,000	Sep-11	1	79
01	15	000	101	152	33	5N1W34-BC-00600	2011	6797	1.00	282,140	269,250	551,390	399,900	Sep-11	2	138

2012 RATIO STUDY

MAINTENANCE AREA 2

RESIDENTIAL

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	00	000		1	Scappoose	100	02	28	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	1			
Population - Number of Accounts	138			
Sales as a percentage of the Population	0.72 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values:				
Land RMV	11,180,710	100.00 %	11,292,517	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	99			
RMV Adjustment	100			
Before Ratio	99			
Overall Adjustment Factor	101			
Land Adjustment Factor	101			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	99	2012	Adjustment	101

Explanation

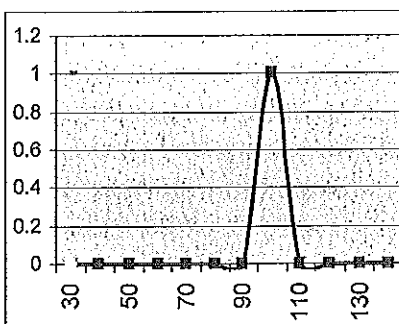
There was only one sale of undeveloped land in this grouping of Study Areas. This sale with a Ratio of 106 is insufficient to make a reliable conclusion for an adjustment, therefore the conclusion from the Improved Properties in these Study Areas (99 Ratio and 101 adjustment) is considered the most reliable data available and is used in this analysis.

Performance History

	2012	2011	2010	2009	2008
COD	0.00	1.82	-	15.09	12.68
PRD	1.00	1.00	-	1.04	0.97

COLUMBIA County 2012 Ratio Study

Frequency



30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	1
110	0
120	0
130	0
140	0

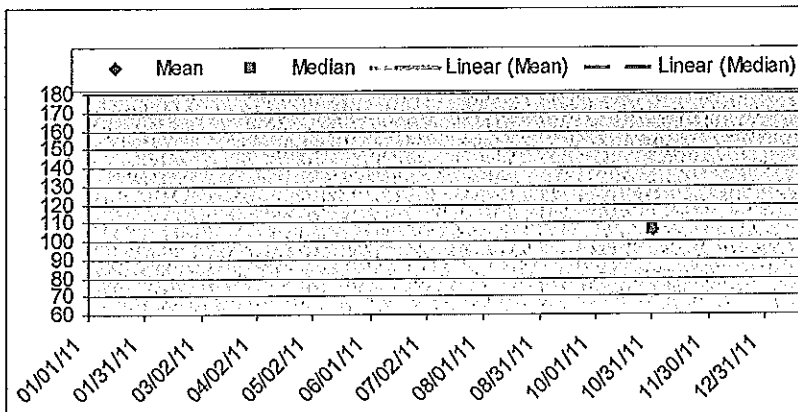
Median	106	Wtd Mean	106
AD	0.00	GeoMean	106
COD	0.00	PRD	1.00
Mean	106	95% Confidence	1.96
SD	1.00		
COV	0.94		

Number Of Sales

1

Central Tendencies

Month	Mean	Median	Sales
Nov-11	106	106	1



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
02	00	000	100		30	3N2W12-AD-04600	2011	8877	0.42	68,810	0	68,810	65,000	Nov-11	1	106

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	00	000		37	Scappoose	101	02	28	000		1	Scappoose
109	02	00	000		0	Scappoose	102	02	00	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	38			
Population - Number of Accounts	1,158			
Sales as a percentage of the Population	3.28 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	77,458,350	40.96 %	78,232,934	40.96 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	110,372,800	58.37 %	111,476,528	58.37 %
Farm Improvement RMV	1,268,870	0.67 %	1,281,559	0.67 %
SelectedRatioFromSales	99			
RMV Adjustment	100			
Before Ratio	99			
Overall Adjustment Factor	101			
Land Adjustment Factor	101			
OSD Adjustment Factor	101			
Residential Adjustment Factor	101			
Farm Improvement Factor	101			
After Ratio	100			
Selected Ratio	99	2012	Adjustment	101

Explanation

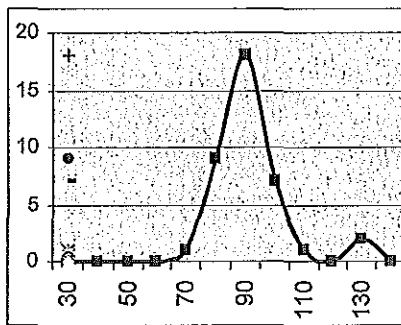
The Indicators of Central Tendency for this grouping of properties were similar with the Median and Weighted Mean returning Ratios of 94 and the Mean and GeoMean having Ratios of 96. The Mean of 96 was selected for this group. This Ratio was adjusted by the conclusion from the Time Study of 103, resulting in a Ratio of 99, and a calculated adjustment of 101. This adjustment has been applied to all components of the Improved Properties in these Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	9.18	10.91	-	7.80	-
PRD	1.02	1.00	-	1.01	-

COLUMBIA County 2012 Ratio Study

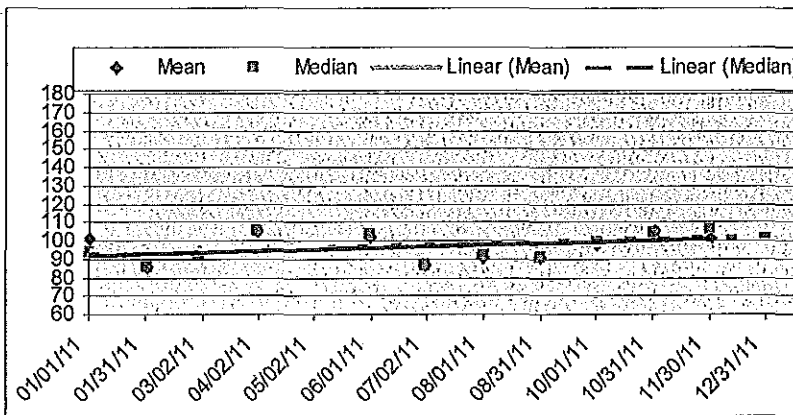
Frequency



Number Of Sales 38

Median	94	Wtd Mean	94
AD	8.63	GeoMean	96
COD	9.18	PRD	1.02
Mean	96	95% Confidence	3.81
SD	11.97		
COV	12.47		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	101	94	3
Feb-11	86	86	2
Mar-11	94	92	3
Apr-11	105	105	2
Jun-11	102	103	4
Jul-11	87	87	4
Aug-11	91	92	5
Sep-11	91	91	5
Oct-11	98	99	2
Nov-11	105	104	4
Dec-11	101	106	4

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	00	000	101	162	33	3N2W11-DD-00319	2011	5118	0.28	62,420	286,890	349,310	461,000	Jul-11	1	76
02	00	000	101	142	33	3N2W12-BB-01000	2011	5536	0.29	69,980	102,480	172,460	213,500	Jul-11	2	81
02	00	000	101	141	30	3N2W13-AA-03200	2011	4836	0.17	58,770	64,560	123,330	146,000	Jun-11	3	84
02	00	000	101	141	30	3N2W12-CB-00100	2011	6241	1.47	100,190	118,930	219,120	262,000	Aug-11	4	84
02	00	000	101	143	30	3N2W12-DA-01000	2011	6278	0.28	59,840	87,400	147,240	175,000	Aug-11	5	84
02	00	000	101	143	30	3N1W07-CC-01411	2011	8185	0.14	56,660	158,590	215,250	255,000	Sep-11	6	84
02	00	000	101	142	33	3N2W11-AD-02000	2011	1573	0.35	70,110	116,570	186,680	219,000	Feb-11	7	85
02	00	000	101	141	30	3N2W13-CD-03200	2011	1397	0.16	58,180	112,100	170,280	198,000	Feb-11	8	86
02	00	000	101	143	30	3N2W13-CD-00300	2011	5238	0.14	57,040	121,630	178,670	205,000	Jul-11	9	87
02	00	000	101	141	33	3N2W12-AD-05200	2011	4286	0.16	55,660	62,350	118,010	132,500	Jun-11	10	89
02	00	000	101	141	33	3N2W12-DD-04000	2011	2116	0.18	56,950	79,560	136,510	151,000	Mar-11	11	90
02	00	000	101	141	30	3N2W13-CD-01900	2011	7211	0.15	57,400	111,770	169,170	186,816	Sep-11	12	91
02	00	000	101	141	30	3N2W13-CD-04400	2011	7214	0.15	57,210	121,130	178,340	195,995	Sep-11	13	91
02	00	000	101	143	30	3N2W13-CD-00800	2011	589	0.14	56,600	108,550	165,150	179,900	Jan-11	14	92
02	00	000	101	141	33	3N2W13-CD-01700	2011	6430	0.14	56,620	112,820	169,440	184,900	Aug-11	15	92
02	00	000	101	141	30	3N2W12-DB-02501	2011	6975	0.42	56,000	89,300	145,300	157,000	Sep-11	16	93
02	00	000	101	142	30	3N2W01-CC-00600	2011	8483	0.26	59,320	79,860	139,180	150,000	Nov-11	17	93
02	00	000	101	143	30	3N2W13-CD-01800	2011	8710	0.14	56,880	119,680	176,560	189,995	Nov-11	18	93
02	00	000	101	143	30	3N2W13-CD-02000	2011	9154	0.14	56,650	119,680	176,330	189,995	Dec-11	19	93

COLUMBIA County 2012 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	00	000	101	143	33	3N2W13-CD-02400	2011	2210	0.16	58,040	116,510	174,550	184,900	Mar-11	20	94
02	00	000	101	143	33	3N1W07-CC-01403	2011	596	0.14	56,660	148,430	205,090	215,000	Jan-11	21	95
02	00	000	101	143	30	3N2W12-DD-00722	2011	7401	0.18	59,460	112,680	172,140	177,000	Sep-11	22	97
02	00	000	101	131	30	3N2W12-CB-03000	2011	9302	0.27	53,980	71,880	125,860	130,000	Dec-11	23	97
02	00	000	101	141	33	3N2W12-DA-04121	2011	5752	0.20	54,810	96,850	151,660	155,000	Aug-11	24	98
02	00	000	101	131	30	3N2W12-CA-05600	2011	5904	0.24	57,010	90,850	147,860	151,000	Aug-11	25	98
02	00	000	101	131	33	3N2W12-DC-00400	2011	8474	0.11	51,470	66,010	117,480	119,900	Oct-11	26	98
02	00	000	101	143	30	3N2W13-CD-02100	2011	2428	0.14	56,640	110,630	167,270	168,500	Mar-11	27	99
02	00	000	101	131	30	3N2W12-CA-08400	2011	8089	0.47	65,780	52,920	118,700	120,000	Oct-11	28	99
02	00	000	101	131	30	3N2W12-DB-10801	2011	4309	0.23	58,310	99,830	158,140	154,000	Jun-11	29	103
02	00	000	101	131	30	3N1W07-CB-04000	2011	5314	1.00	100,920	79,140	180,060	175,000	Jul-11	30	103
02	00	000	101	131	33	3N2W12-CA-05400	2011	3187	0.20	57,330	97,540	154,870	148,500	Apr-11	31	104
02	00	000	101	131	30	3N1W07-CA-00300	2011	8805	0.50	66,620	99,220	165,840	159,000	Nov-11	32	104
02	00	000	101	143	33	3N2W13-CA-03300	2011	4145	0.55	68,150	120,750	188,900	179,000	Apr-11	33	106
02	00	000	101	141	33	3N2W12-DA-04109	2011	9065	0.19	58,170	105,600	163,770	155,000	Dec-11	34	106
02	28	000	101	242	30	3N2W13-BD-03600	2011	9405	0.19	51,660	117,420	169,080	155,000	Dec-11	35	109
02	00	000	101	131	28	3N2W12-DB-10901	2011	263	0.11	50,860	74,090	124,950	107,000	Jan-11	36	117
02	00	000	101	141	33	3N2W12-DD-00400	2011	8531	0.32	61,150	94,400	155,550	120,000	Nov-11	37	130
02	00	000	101	131	30	3N2W11-DD-01801	2011	4346	0.64	62,210	170,670	232,880	175,000	Jun-11	38	133

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	33	000		2	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	2			
Population - Number of Accounts	88			
Sales as a percentage of the Population	2.27 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	4,006,850	30.17 %	3,325,686	30.17 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	9,275,820	69.83 %	7,698,931	69.83 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	120			
RMV Adjustment	100			
Before Ratio	120			
Overall Adjustment Factor	83			
Land Adjustment Factor	83			
OSD Adjustment Factor	83			
Residential Adjustment Factor	83			
Farm Improvement Factor	83			
After Ratio	100			
Selected Ratio	120	2012	Adjustment	83

Explanation

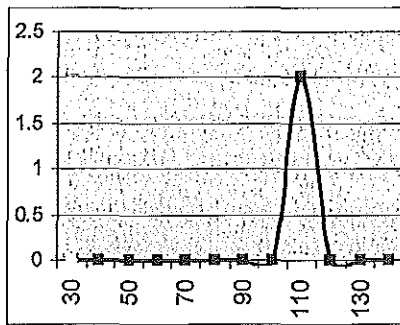
The Indicators of Central Tendency for this grouping of properties were similar with the Median, Mean and Weighted Mean returning Ratios of 116 and the GeoMean having a Ratio of 117. The Mean Ratio of 116 was selected. This Ratio was adjusted by the conclusion from the Time Study of 103 resulting in a Ratio of 120, and a calculated adjustment of 83. This adjustment has been applied to all components of the Improved Properties in this Study Area. There are no unimproved properties in this Study Area.

Performance History

	2012	2011	2010	2009	2008
COD	1.29	10.91	-	-	-
PRD	1.00	1.00	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



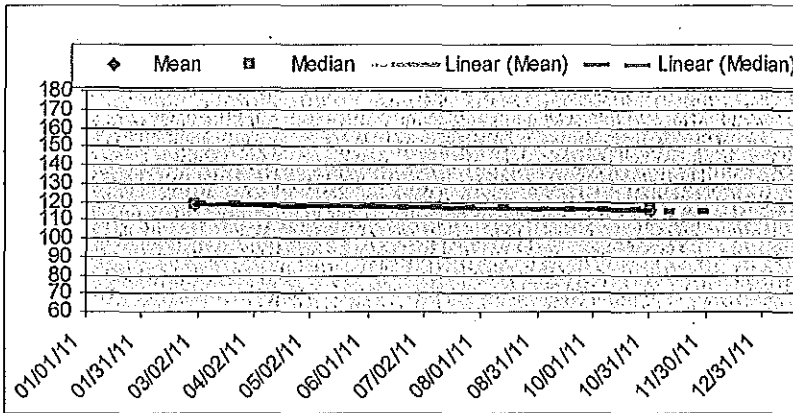
Number Of Sales

2

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	2
120	0
130	0
140	0

Median	116	Wtd Mean	116
AD	1.50	GeoMean	117
COD	1.29	PRD	1.00
Mean	116	95% Confidence	3.10
SD	2.24		
COV	1.93		

Central Tendencies



Month	Mean	Median	Sales
Mar-11	118	118	1
Nov-11	115	115	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	33	000	101	143	33	3N2W12-AD-03119	2011	8192	0.08	48,500	110,910	159,410	139,000	Nov-11	1	115
02	33	000	101	143	28	3N2W13-AA-04401	2011	2675	0.08	49,630	103,150	152,780	129,000	Mar-11	2	118

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	70	000		1	Scappoose	100	02	72	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	1			
Population - Number of Accounts	12			
Sales as a percentage of the Population	8.33 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	712,800	100.00 %	630,828	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	113			
RMV Adjustment	100			
Before Ratio	113			
Overall Adjustment Factor	88.5			
Land Adjustment Factor	88.5			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	113	2012	Adjustment	88.5

Explanation

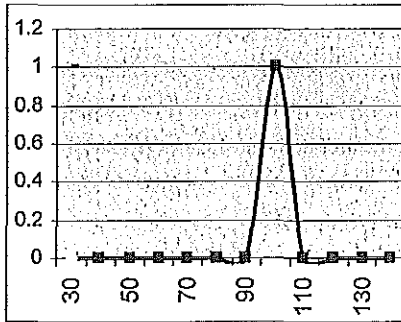
There was only one sale of undeveloped land in this grouping of Study Areas. This sale with a Ratio of 108 is insufficient to make a reliable conclusion for an adjustment, therefore the conclusion from the Improved Properties in these Study Areas (113 Ratio and 88.5 adjustment) is considered the most reliable data available and is used in this analysis.

Performance History

	2012	2011	2010	2009	2008
COD	0.00	1.82	4.17	15.09	12.68
PRD	1.00	1.00	0.96	1.04	0.97

COLUMBIA County 2012 Ratio Study

Frequency



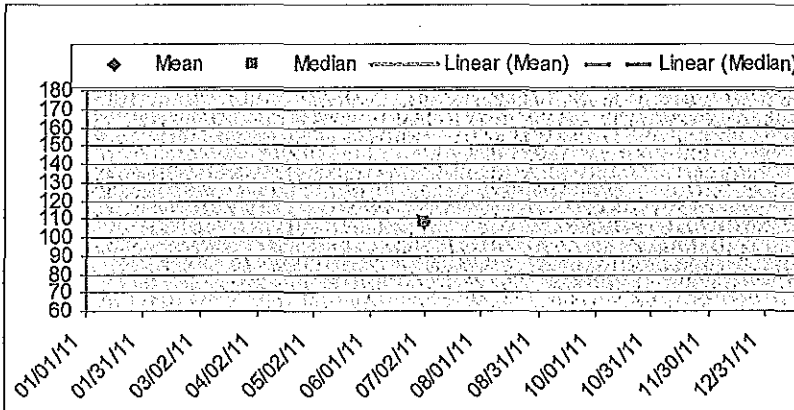
30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	1
110	0
120	0
130	0
140	0

Median	108	Wtd Mean	108
AD	0.00	GeoMean	108
COD	0.00	PRD	1.00
Mean	108	95% Confidence	1.96
SD	1.00		
COV	0.93		

Number Of Sales 1

Central Tendencies

Month	Mean	Median	Sales
Jul-11	108	108	1



AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	70	000	100		30	3N2W11-AA-00118	2011	5109	0.32	73,560	0	73,560	68,000	Jul-11	1	108

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	70	000		2	Scappoose	101	02	72	000		5	Scappoose
101	02	71	000		1	Scappoose	101	02	73	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	8			
Population - Number of Accounts	311			
Sales as a percentage of the Population	2.57 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	19,789,700	33.45 %	17,513,885	33.45 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	39,288,930	66.40 %	34,770,703	66.40 %
Farm Improvement RMV	88,440	0.15 %	78,269	0.15 %
SelectedRatioFromSales	113			
RMV Adjustment	100			
Before Ratio	113			
Overall Adjustment Factor	88.5			
Land Adjustment Factor	88.5			
OSD Adjustment Factor	88.5			
Residential Adjustment Factor	88.5			
Farm Improvement Factor	88.5			
After Ratio	100			
Selected Ratio	113	2012	Adjustment	88.5

Explanation

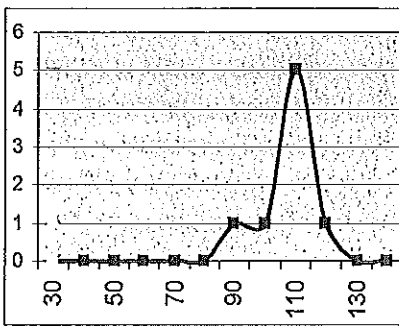
All of the Indicators of Central Tendency returned the same Ratio of 110, and this was the Ratio selected. This Ratio was adjusted by the conclusion from the Time Study section of this report of 103, and the resulting Ratio is 113 with an adjustment of 88.5 calculated. This adjustment is applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	4.20	10.91	-	7.80	-
PRD	1.00	1.00	-	1.01	-

COLUMBIA County 2012 Ratio Study

Frequency

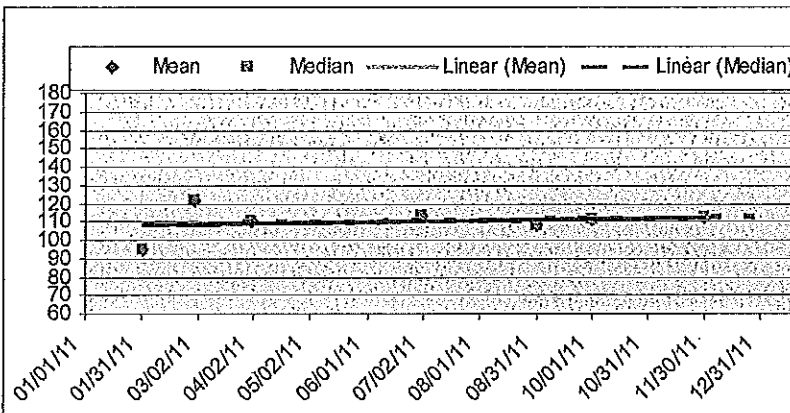


Number Of Sales

8

Median	110	Wtd Mean	110
AD	4.63	GeoMean	110
COD	4.20	PRD	1.00
Mean	110	95% Confidence	5.23
SD	7.55		
COV	6.86		

Central Tendencies



Month	Mean	Median	Sales
Feb-11	95	95	1
Mar-11	122	122	1
Apr-11	110	110	1
Jul-11	113	113	1
Sep-11	108	108	1
Oct-11	111	111	1
Dec-11	112	112	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	70	000	101	141	33	3N2W11-AA-00109	2011	1399	0.19	61,560	93,110	154,670	162,500	Feb-11	1	95
02	71	000	101	141	30	3N2W12-AD-02408	2011	7946	0.15	56,300	105,200	161,500	150,000	Sep-11	2	108
02	72	000	101	141	30	3N2W13-BD-03200	2011	3380	0.14	55,480	119,090	174,570	159,000	Apr-11	3	110
02	72	000	101	141	30	3N2W13-BD-00800	2011	9158	0.16	56,660	111,420	168,080	153,000	Dec-11	4	110
02	72	000	101	141	30	3N2W13-BA-04101	2011	7804	0.18	57,830	129,430	187,260	169,000	Oct-11	5	111
02	70	000	101	143	33	3N2W02-DD-00625	2011	5891	0.18	64,650	127,100	191,750	170,000	Jul-11	6	113
02	72	000	101	143	30	3N2W13-BA-04400	2011	9160	0.20	58,140	136,250	194,390	170,000	Dec-11	7	114
02	72	000	101	141	33	3N2W13-BA-00612	2011	2489	0.18	54,690	89,870	144,560	118,555	Mar-11	8	122

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	74	000		3	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	3			
Population - Number of Accounts	43			
Sales as a percentage of the Population	6.98 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	2,496,520	32.13 %	2,721,207	32.13 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	5,272,520	67.87 %	5,747,047	67.87 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	109			
Residential Adjustment Factor	109			
Farm Improvement Factor	109			
After Ratio	100			
Selected Ratio	92	2012	Adjustment	109

Explanation

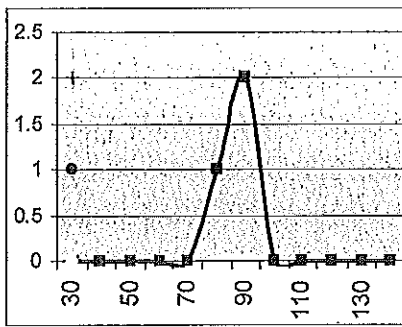
The Indicators of Central Tendency for this grouping of properties were similar with the Median returning a Ratio of 93 and the Mean, Weighted Mean and GeoMean returning Ratios of 92. The Mean of 92 was selected for this group. All of the Sales occurred near or after the midpoint of the Sales Year, and it was determined that applying the conclusion from the Time Study would be inappropriate. The selected Ratio has a calculated adjustment of 109 and this adjustment has been applied to all components of the Improved properties in this Study Area. There are no unimproved properties in this Study Area.

Performance History

	2012	2011	2010	2009	2008
COD	3.23	10.91	9.36	7.80	4.02
PRD	1.00	1.00	1.02	1.01	1.00

COLUMBIA County 2012 Ratio Study

Frequency



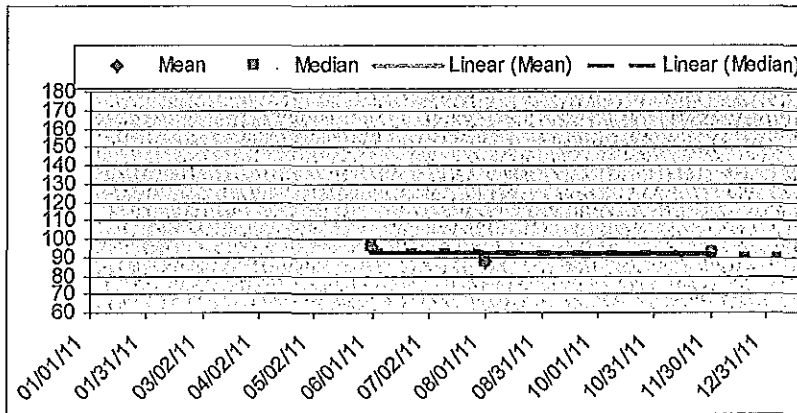
Number Of Sales

3

30	0
40	0
50	0
60	0
70	0
80	1
90	2
100	0
110	0
120	0
130	0
140	0

Median	93	Wtd Mean	92
AD	3.00	GeoMean	92
COD	3.23	PRD	1.00
Mean	92	95% Confidence	4.60
SD	4.06		
COV	4.42		

Central Tendencies



Month	Mean	Median	Sales
Jun-11	96	96	1
Aug-11	88	88	1
Dec-11	93	93	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	74	000	101	143	30	3N2W12-DC-00131	2011	7182	0.14	57,740	114,480	172,220	194,900	Aug-11	1	88
02	74	000	101	143	30	3N2W12-DC-00109	2011	9469	0.14	57,910	112,830	170,740	184,400	Dec-11	2	93
02	74	000	101	143	33	3N2W12-DC-00142	2011	4814	0.14	58,450	132,470	190,920	199,900	Jun-11	3	96

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	80	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	1			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	66,010	100.00 %	67,990	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

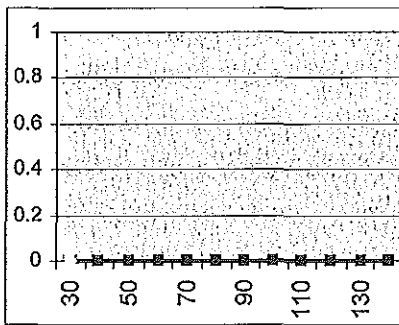
There is a single unimproved property in this Study Area, this property did not sell in the past year. The conclusion from the Improved Property analysis (97 adjusted Ratio, 103 Adjustment) has therefore been applied in this analysis.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	15.09	12.68
PRD	-	-	-	1.04	0.97

COLUMBIA County 2012 Ratio Study

Frequency



30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

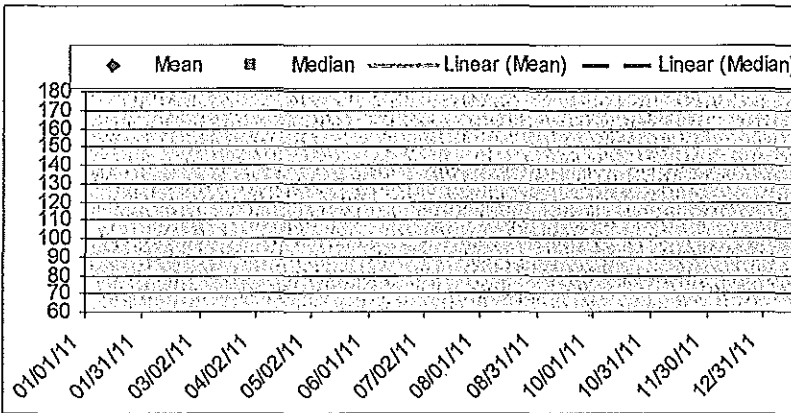
95%
Confidence

COV

Number Of Sales 0

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD		LAND			IMP	VALUE	PRICE	DATE	NO	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD		LAND			IMP	VALUE	PRICE	DATE	NO	RATIO
			CLS												

COLUMBIA County 2012 Ratio Study

RMV	Class	MA	SA	NH	App	# of	Location
101	02	79	000		Year	Sales	Scappoose
					3		

RMV	Class	MA	SA	NH	App	# of	Location
101	02	80	000		Year	Sales	Scappoose
					2		

Adjustment Calculation Summary

Sample - Number of Sales	5			
Population - Number of Accounts	73			
Sales as a percentage of the Population	6.85 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	4,992,870	21.71 %	5,142,656	21.71 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	18,002,220	78.29 %	18,542,287	78.29 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	103			
Residential Adjustment Factor	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

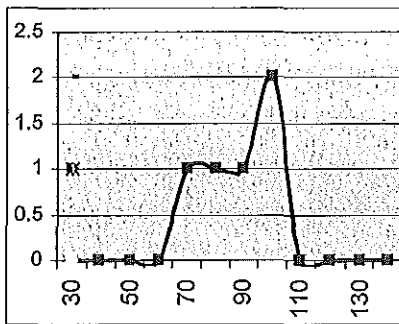
The Indicators of Central Tendency for this grouping of properties were similar with the Median returning a Ratio of 96 and the Mean a Ratio of 94 and the Weighted Mean and GeoMean returning Ratios of 93. The Mean of 94 was selected for this Study Area grouping. The selected Ratio has been adjusted by the conclusion of the Time Study of 103. The adjusted Ratio is 97 and the calculated adjustment is 103. This adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	10.63	4.85	6.25	7.80	8.91
PRD	1.01	1.00	1.00	1.01	1.00

COLUMBIA County 2012 Ratio Study

Frequency



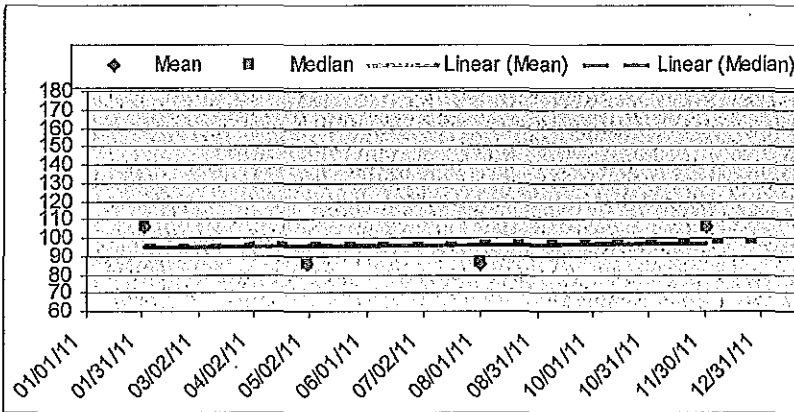
Number Of Sales

5

30	0
40	0
50	0
60	0
70	1
80	1
90	1
100	2
110	0
120	0
130	0
140	0

Median	96	Wtd Mean	93
AD	10.20	GeoMean	93
COD	10.63	PRD	1.01
Mean	94	95% Confidence	11.13
SD	12.70		
COV	13.51		

Central Tendencies



Month	Mean	Median	Sales
Feb-11	106	106	1
May-11	86	86	1
Aug-11	86	87	2
Dec-11	106	106	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	79	000	101	141	33	3N2W11-DA-02403	2011	5901	0.68	62,140	156,670	218,810	285,000	Aug-11	1	77
02	80	000	101	154	33	3N2W12-BC-00231	2011	3567	0.18	69,350	209,230	278,580	325,500	May-11	2	86
02	79	000	101	151	30	3N2W11-DA-02406	2011	6206	0.26	56,640	241,220	297,860	309,800	Aug-11	3	96
02	79	000	101	153	30	3N2W11-DA-02616	2011	1523	0.24	56,630	233,560	290,190	275,000	Feb-11	4	106
02	80	000	101	153	33	3N2W12-BC-00242	2012	92	0.17	75,280	190,620	265,900	251,500	Dec-11	5	106

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	82	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	1			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	58,680	100.00 %	60,440	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

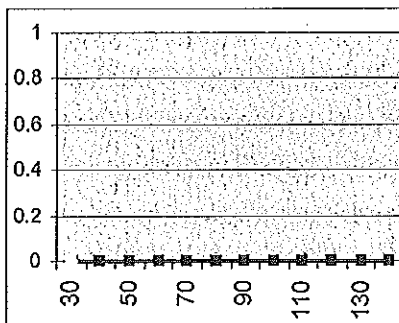
There was only one undeveloped account in this Study Area, and it did not sell during the Study Period. Therefore the conclusion from the Improved Properties (97 Ratio, 103 Adjustment) was applied.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	15.09	12.68
PRD	-	-	-	1.04	0.97

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

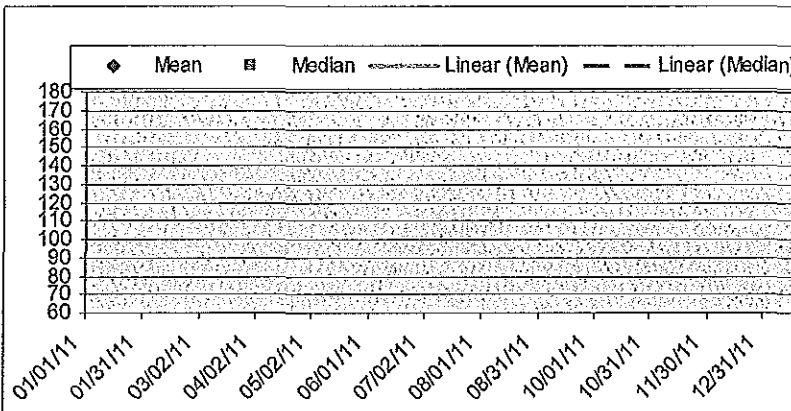
95%
Confidence

SD

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	75	000		0	Scappoose	101	02	82	000		1	Scappoose
101	02	76	000		5	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	6			
Population - Number of Accounts	239			
Sales as a percentage of the Population	2.51 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	14,174,300	30.00 %	14,599,529	30.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	33,056,150	69.95 %	34,047,835	69.95 %
Farm Improvement RMV	23,220	0.05 %	23,917	0.05 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	103			
Residential Adjustment Factor	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

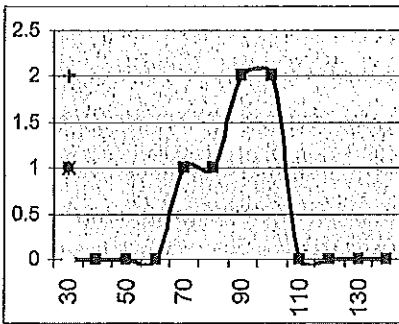
The Indicators of Central Tendency for this grouping of properties were similar with the Median returning a Ratio of 96 and the Mean, Weighted Mean and GeoMean returning Ratios of 94. The Mean of 94 was selected for this Study Area grouping. The selected Ratio has been adjusted by the conclusion of the Time Study of 103. The adjusted Ratio is 97 and the calculated adjustment is 103. This adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	8.85	-	-	7.80	-
PRD	1.00	-	-	1.01	-

COLUMBIA County 2012 Ratio Study

Frequency

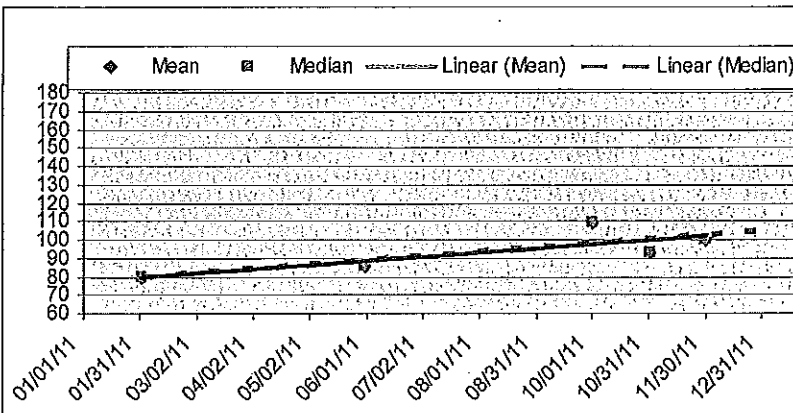


Number Of Sales

6

Median	96	Wtd Mean	94
AD	8.50	GeoMean	94
COD	8.85	PRD	1.00
Mean	94	95% Confidence	8.73
SD	10.91		
COV	11.61		

Central Tendencies



Month	Mean	Median	Sales
Feb-11	79	79	1
Jun-11	86	86	1
Oct-11	109	109	1
Nov-11	93	93	1
Dec-11	100	100	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	76	000	101	143	33	3N1W18-BB-02600	2011	1350	0.14	57,700	159,290	216,990	273,000	Feb-11	1	79
02	76	000	101	143	30	3N1W07-CC-06600	2011	5256	0.14	57,700	157,500	215,200	251,000	Jun-11	2	86
02	82	000	101	153	30	3N2W13-AD-06300	2011	8190	0.14	60,780	172,830	233,610	250,000	Nov-11	3	93
02	76	000	101	143	30	3N1W07-CC-03900	2011	9087	0.14	57,700	166,550	224,250	228,800	Dec-11	4	98
02	76	000	101	143	30	3N1W07-CC-06400	2011	9543	0.14	57,700	157,180	214,880	210,000	Dec-11	5	102
02	76	000	101	143	30	3N1W18-BB-02800	2011	8026	0.14	57,700	170,500	228,200	210,000	Oct-11	6	109

COLUMBIA County 2012 Ratio Study

RMV	App	# of				Location	RMV	App	# of				Location
Class	MA	SA	NH	Year	Sales		Class	MA	SA	NH	Year	Sales	
101	02	87	000		3	Scappoose	101	02	88	000		3	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	6			
Population - Number of Accounts	118			
Sales as a percentage of the Population	5.08 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	7,165,740	33.49 %	7,738,999	33.49 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	14,215,600	66.43 %	15,352,848	66.43 %
Farm Improvement RMV	17,000	0.08 %	18,360	0.08 %

SelectedRatioFromSales	93
RMV Adjustment	100
Before Ratio	93
Overall Adjustment Factor	108
Land Adjustment Factor	108
OSD Adjustment Factor	108
Residential Adjustment Factor	108
Farm Improvement Factor	108
After Ratio	100

Selected Ratio	93	2012	Adjustment	108
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Explanation

The Indicators of Central Tendency for this grouping of Improved Properties were: Median, 86; Mean, 90; Weighted Mean and GeoMean, 89. The Mean was selected as the best indicator, and this Ratio has been adjusted by 103, the Time Adjustment conclusion, resulting in a Ratio of 93. The calculated adjustment from this Ratio is 108, and this adjustment has been applied to all components of the Improved Properties in this Study Area grouping.

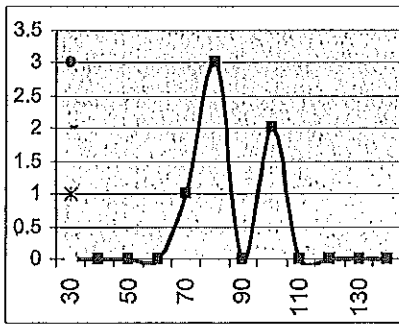
There are no unimproved properties in these Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	10.27	10.91	-	7.80	4.02
PRD	1.01	1.00	-	1.01	1.00

COLUMBIA County 2012 Ratio Study

Frequency

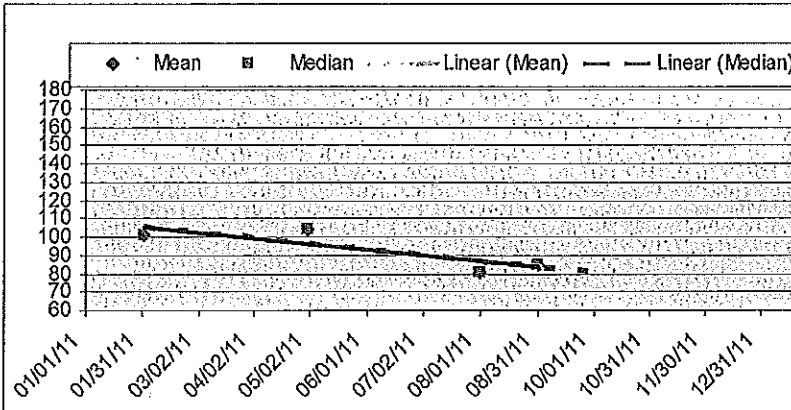


Number Of Sales

6

Median	86	Wtd Mean	89
AD	8.83	GeoMean	89
COD	10.27	PRD	1.01
Mean	90	95% Confidence	8.54
SD	10.67		
COV	11.85		

Central Tendencies



Month	Mean	Median	Sales
Feb-11	101	101	1
May-11	104	104	1
Aug-11	81	81	2
Sep-11	85	85	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	88	000	101	141	30	3N1W07-CB-02900	2011	5986	0.14	58,820	127,750	186,570	235,000	Aug-11	1	79
02	87	000	101	141	33	3N1W07-CA-01500	2011	6984	0.29	59,470	118,870	178,340	220,000	Sep-11	2	81
02	87	000	101	143	30	3N1W07-CA-00140	2011	5909	0.17	60,410	122,940	183,350	220,000	Aug-11	3	83
02	88	000	101	141	33	3N1W07-CC-01800	2011	7066	0.20	62,000	132,470	194,470	219,500	Sep-11	4	89
02	87	000	101	143	30	3N1W07-CA-00141	2011	1581	0.17	60,410	134,370	194,780	193,700	Feb-11	5	101
02	88	000	101	141	33	3N1W07-CB-03100	2011	3927	0.14	58,060	113,970	172,030	165,000	May-11	6	104

COLUMBIA County 2012 Ratio Study

RMV	App	# of				RMV	App	# of				Location
Class	MA	SA	NH	Year	Sales	Class	MA	SA	NH	Year	Sales	Location
101	02	83	000		2	101	02	84	000		4	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	6			
Population - Number of Accounts	152			
Sales as a percentage of the Population	3.95 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	8,151,710	31.83 %	7,907,159	31.83 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	17,455,280	68.17 %	16,931,622	68.17 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	103			
RMV Adjustment	100			
Before Ratio	103			
Overall Adjustment Factor	97			
Land Adjustment Factor	97			
OSD Adjustment Factor	97			
Residential Adjustment Factor	97			
Farm Improvement Factor	97			
After Ratio	100			
Selected Ratio	103	2012	Adjustment	97

Explanation

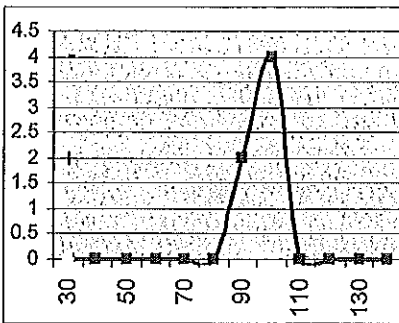
The Indicators of Central Tendency were closely grouped with the Median having a Ratio of 102, the Mean 100 and the Wtd Mean and GeoMean having identical Ratios of 99. The Mean with a Ratio of 100 has been selected. This Ratio has been adjusted by the conclusion of the Time Study, and the resulting Ratio is 103. The calculated adjustment for this grouping is 97, and this adjustment has been applied to all components of the improved properties in this grouping. There are no unimproved properties in this grouping of Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	6.21	10.91	9.36	7.80	-
PRD	1.01	1.00	1.02	1.01	-

COLUMBIA County 2012 Ratio Study

Frequency



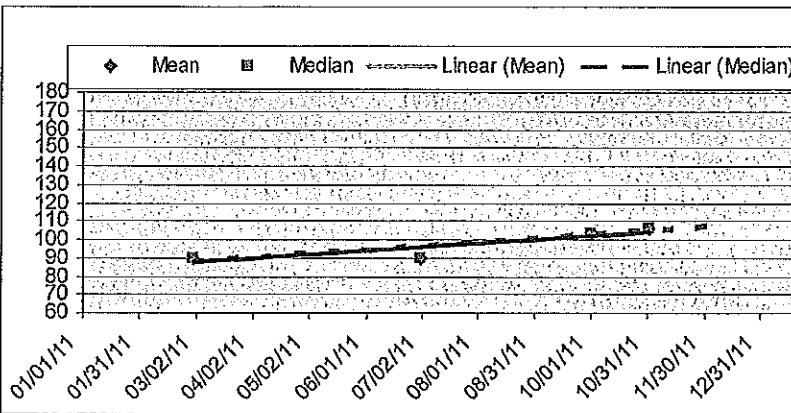
30	0
40	0
50	0
60	0
70	0
80	0
90	2
100	4
110	0
120	0
130	0
140	0

Median	102	Wtd Mean	99
AD	6.33	GeoMean	99
COD	6.21	PRD	1.01
Mean	100		
SD	7.95	95% Confidence	6.36
COV	7.95		

Number Of Sales

6

Central Tendencies



Month	Mean	Median	Sales
Mar-11	90	90	1
Jul-11	90	90	1
Oct-11	103	103	2
Nov-11	106	106	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	84	000	101	141	33	3N2W13-AC-01300	2011	2121	0.14	55,540	92,430	147,970	165,000	Mar-11	1	90
02	83	000	101	143	33	3N2W13-BD-08200	2011	5571	0.16	51,180	102,120	153,300	169,900	Jul-11	2	90
02	84	000	101	141	33	3N2W13-AD-09100	2011	7639	0.14	55,400	110,860	166,280	167,000	Oct-11	3	100
02	83	000	101	143	30	3N2W13-BD-03605	2012	418	0.14	49,880	123,680	173,560	167,000	Nov-11	4	104
02	84	000	101	144	30	3N2W13-AC-03323	2011	7902	0.14	55,700	112,280	167,980	158,000	Oct-11	5	106
02	84	000	101	141	30	3N2W13-AC-03314	2011	8477	0.14	55,400	99,650	155,050	144,000	Nov-11	6	108

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	02	21	000		0	Scappoose	400	02	45	000		0	Sauvies Island
400	02	22	000		0	Scappoose	400	02	56	000		0	Scappoose
400	02	23	000		0	Scappoose	400	02	62	000		0	Scappoose
400	02	25	000		0	Scappoose	400	02	63	000		0	Scappoose
400	02	41	000		0	Sauvies Island	400	02	64	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	415			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	69,265,140	100.00 %	74,460,026	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	93			
RMV Adjustment	100			
Before Ratio	93			
Overall Adjustment Factor	107.5			
Land Adjustment Factor	107.5			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	93	2012	Adjustment	107.5

Explanation

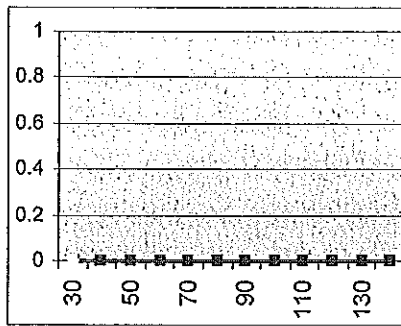
There were no usable sales of unimproved properties in these Study Areas during the Study Year, therefore the conclusion from the Improved Property Analysis for the these Study Areas (93 adjusted Ratio, 107.5 Adjustment) has been applied.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	0.00	5.32
PRD	-	-	-	1.00	1.00

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

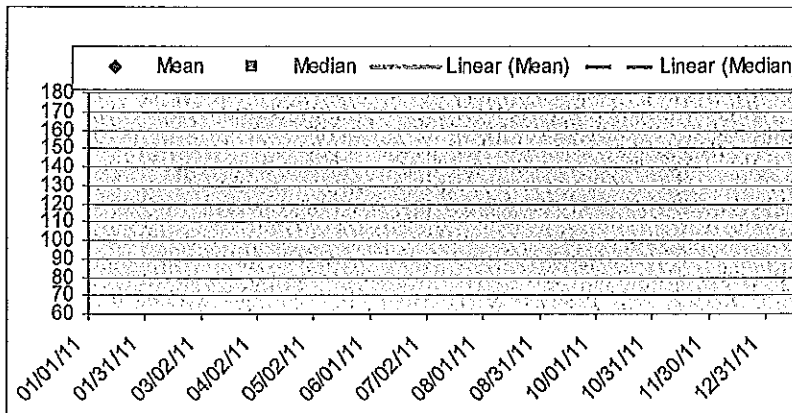
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	02	61	000		0	Scappoose	401	02	22	000		2	Scappoose
401	02	41	000		0	Sauvies Island	401	02	57	000		1	Scappoose
401	02	56	000		0	Scappoose	409	02	21	000		2	Scappoose
401	02	63	000		0	Scappoose	409	02	22	000		2	Scappoose
401	02	25	000		0	Scappoose	409	02	23	000		0	Scappoose
401	02	45	000		0	Sauvies Island	409	02	25	000		0	Scappoose
401	02	62	000		1	Scappoose	409	02	41	000		0	Sauvies Island
401	02	29	000		0	Scappoose	409	02	45	000		0	Sauvies Island
401	02	23	000		0	Scappoose	409	02	62	000		0	Scappoose
401	02	64	000		0	Scappoose	409	02	64	000		0	Scappoose
401	02	21	000		9	Scappoose	102	02	21	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	17			
Population - Number of Accounts	1,949			
Sales as a percentage of the Population	0.87 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	225,258,730	48.26 %	242,153,135	48.26 %
OSD RMV	887,580	0.19 %	954,149	0.19 %
Residential Improvement RMV	220,541,590	47.25 %	237,082,209	47.25 %
Farm Improvement RMV	20,095,870	4.31 %	21,603,080	4.31 %
SelectedRatioFromSales	93			
RMV Adjustment	100			
Before Ratio	93			
Overall Adjustment Factor	107.5			
Land Adjustment Factor	107.5			
OSD Adjustment Factor	107.5			
Residential Adjustment Factor	107.5			
Farm Improvement Factor	107.5			
After Ratio	100			
Selected Ratio	93	2012	Adjustment	107.5

Explanation

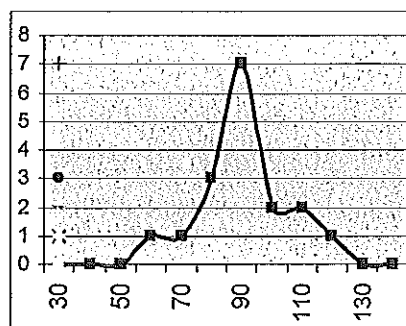
The Ratios returned by the Indicators of Central Tendency for this grouping of properties were the Median 96, the Mean 95, the Weighted Mean 93 and the GeoMean 94. The Mean Ratio has been selected and this Ratio has been adjusted by the conclusion of the Time Study (98) for an adjusted Ratio of 93 and a calculated adjustment of 107.5. This adjustment has been applied to all components of the Improved Properties in this grouping of Study Areas.

Performance History

	2012	2011	2010	2009	2008
COD	10.71	-	-	13.14	10.61
PRD	1.02	-	-	1.00	1.01

COLUMBIA County 2012 Ratio Study

Frequency

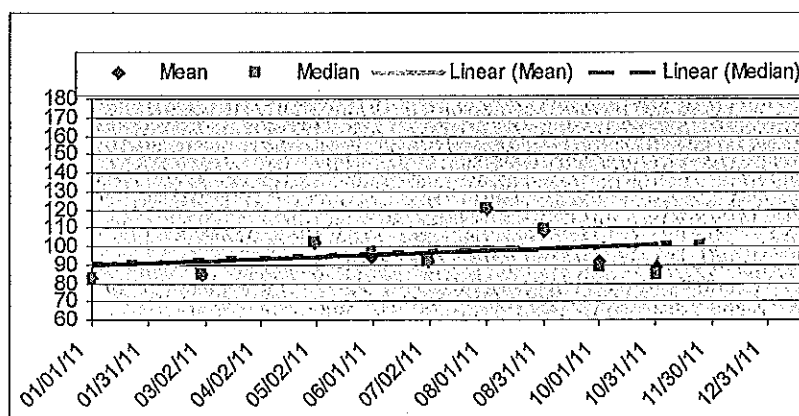


Number Of Sales

17

Median	95	Wtd Mean	93
AD	10.18	GeoMean	94
COD	10.71	PRD	1.02
Mean	95	95% Confidence	6.50
SD	13.67		
COV	14.39		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	83	83	1
Mar-11	85	85	1
May-11	102	102	1
Jun-11	94	97	4
Jul-11	92	92	1
Aug-11	121	121	1
Sep-11	108	109	2
Oct-11	92	89	3
Nov-11	89	85	3

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	22	000	401	142	30	4N3W13-D0-01400	2011	4812	4.30	90,850	198,910	289,760	420,000	Jun-11	1	69
02	21	000	401	141	28	4N2W26-A0-01500	2011	9141	2.60	96,800	89,260	186,060	235,000	Nov-11	2	79
02	21	000	409	452	30	3N1W07-CC-00700	2011	551	1.66	101,040	65,750	166,790	199,900	Jan-11	3	83
02	21	000	401	151	33	4N2W25-A0-02800	2011	7280	1.24	91,360	271,860	363,220	430,000	Oct-11	4	84
02	21	000	401	153	33	3N2W14-00-00703	2011	1967	5.01	189,660	279,750	469,410	550,000	Mar-11	5	85
02	22	000	409	463	30	4N2W18-D0-01800	2011	8328	5.03	93,500	117,290	210,790	231,000	Nov-11	6	91
02	22	000	409	462	30	4N2W19-00-00602	2011	5283	0.98	57,170	58,360	115,530	125,000	Jul-11	7	92
02	21	000	401	131	28	3N2W11-D0-01200	2011	7551	7.65	147,860	130,350	278,210	299,900	Oct-11	8	93
02	22	000	401	133	33	4N2W16-CC-02500	2011	5353	3.09	111,790	101,230	213,020	225,000	Jun-11	9	95
02	21	000	401	143	30	3N2W02-00-01000	2011	4959	0.52	84,500	133,490	217,990	225,000	Jun-11	10	97
02	21	000	401	134	30	4N2W34-C0-00900	2011	8196	3.39	125,310	99,620	224,930	229,000	Nov-11	11	98
02	21	000	401	143	33	3N2W09-00-00902	2011	7714	5.07	125,900	136,070	261,970	264,900	Oct-11	12	99
02	21	000	409	452	30	3N2W15-D0-00602	2011	6784	6.14	111,520	58,150	169,670	170,000	Sep-11	13	100
02	57	000	401	163	30	4N2W19-00-00803	2011	3786	15.21	177,770	435,600	613,370	602,000	May-11	14	102
02	62	000	401	131	33	4N1W31-D0-00600	2011	4574	1.88	154,050	155,540	309,590	270,000	Jun-11	15	115
02	21	000	401	131	30	4N2W35-CC-00400	2011	6782	0.43	88,220	72,510	160,730	137,000	Sep-11	16	117
02	21	000	401	131	33	4N2W25-A0-03500	2011	6182	0.48	110,450	52,520	162,970	134,500	Aug-11	17	121

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
800	02	63	000		0	Scappoose	890	02	63	000		0	Scappoose
800	02	64	000		0	Scappoose	890	02	64	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	454			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdw	Post Trend Values	Post Trend Brkdw
Prior Year Population Values				
Land RMV	813,940	100.00 %	813,940	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

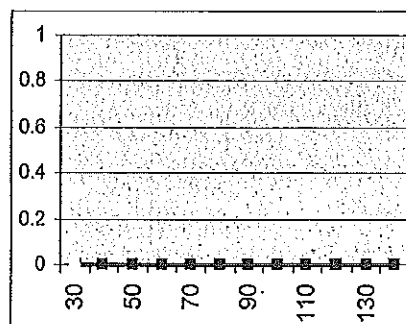
There were no usable sales of properties with 800 Real Market Class in these Study Areas during the Sales Year. These properties are generally too small for development on their own, and are valued at minimal value. Development is only possible on these properties when combined or irrevocably bound, at which time the Property Class designation is changed to 4XX. It is recommended that no adjustment be made to these properties at this time.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

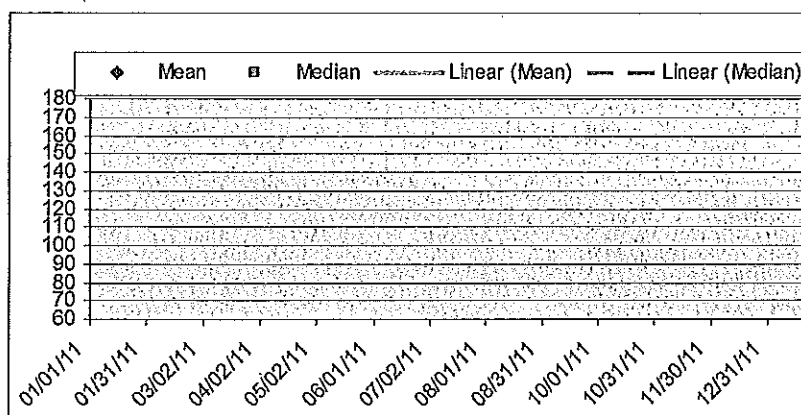
95%

COV

Confidence

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

2012 RATIO STUDY

MAINTENANCE AREA 3

RESIDENTIAL

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	03	00	000		1	Vernonia	100	03	38	000		0	Vernonia
100	03	03	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	254			
Sales as a percentage of the Population	0.39 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	11,879,620	100.00 %	10,157,075	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	117			
RMV Adjustment	100			
Before Ratio	117			
Overall Adjustment Factor	85.5			
Land Adjustment Factor	85.5			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	117	2012	Adjustment	85.5

Explanation

Property Values within the Vernonia City Limits continue to reflect the effects of both the economic downturn and the after effects of the floods of 2007. This is demonstrated by the widely disparate sales prices for similar properties within this market. Buyers motivation (investors and buyer occupied properties) and ability to purchase residential properties is also reflected in this area. In order to track the Market for those properties within the flood area separately from properties not directly impacted by flooding, a new Study Area (SA 03) was created this year to identify those properties within the flood area of Vernonia.

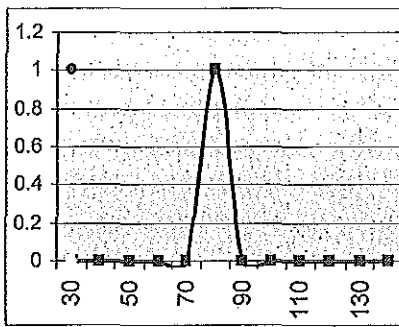
There was a single sale of unimproved property during the Sales year with a Ratio of 80. It is unreasonable to make an adjustment based on this single sale, therefore the conclusion from the Improved Properties in this grouping (117 Time Adjusted Ratio, 85.5 Adjustment) is applied as the best data available.

Performance History

	2012	2011	2010	2009	2008
COD	0.00	4.58	-	6.91	18.32
PRD	1.00	1.01	-	1.01	1.02

COLUMBIA County 2012 Ratio Study

Frequency



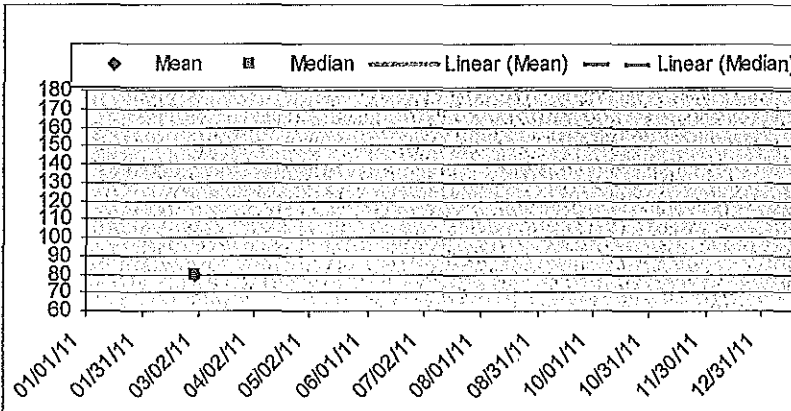
30	0
40	0
50	0
60	0
70	0
80	1
90	0
100	0
110	0
120	0
130	0
140	0

Median	80	Wtd Mean	80
AD	0.00	GeoMean	80
COD	0.00	PRD	1.00
Mean	80	95% Confidence	1.96
SD	1.00		
COV	1.25		

Number Of Sales 1

Central Tendencies

Month	Mean	Median	Sales
Mar-11	80	80	1



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
03	00	000	100		30	4N4W04-BB-01405	2011	2128	0.23	39,750	0	39,750	50,000	Mar-11	1	80

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	03	00	000		12	Vernonia	109	03	38	000		0	Vernonia
109	03	00	000		0	Vernonia	101	03	39	000		0	Vernonia
101	03	03	000		1	Vernonia	101	03	40	000		0	Vernonia
109	03	03	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	13	RECALCULATED		
Population - Number of Accounts	948			
Sales as a percentage of the Population	1.37 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	37,578,150	30.00 %	32,129,318	30.00 %
OSD RMV	22,254,600	17.77 %	19,027,683	17.77 %
Residential Improvement RMV	63,702,550	50.86 %	54,465,680	50.86 %
Farm Improvement RMV	1,725,240	1.38 %	1,475,080	1.38 %
SelectedRatioFromSales	117			
RMV Adjustment	100			
Before Ratio	117			
Overall Adjustment Factor	85.5			
Land Adjustment Factor	85.5			
OSD Adjustment Factor	85.5			
Residential Adjustment Factor	85.5			
Farm Improvement Factor	85.5			
After Ratio	100			
Selected Ratio	117	2012	Adjustment	85.5

Explanation

Property Values within the Vernonia City Limits continue to reflect the effects of both the economic downturn and the after effects of the floods of 2007. This is demonstrated by the widely disparate sales prices for similar properties within this market. Buyers motivation (investors and buyer occupied properties) and ability to purchase residential properties is also reflected in this area. In order to track the Market for those properties within the flood area separately from properties not directly impacted by flooding, a new Study Area (SA 03) was created this year to identify those properties within the flood area of Vernonia.

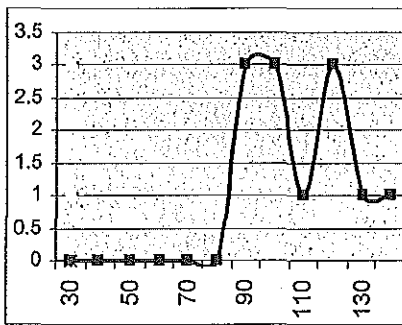
The Indicators of Central Tendency for this grouping of Study Areas were Median 118, the Mean 119, Weighted Mean 114 and the GeoMean 117. The Weighted Mean has been selected and this Ratio has been adjusted by the conclusion of the Time Study of 103 for an adjusted Ratio of 117. The calculated adjustment is 85.5 and this adjustment has been applied to all components of the improved properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	15.51	14.69	16.21	11.58	18.32
PRD	1.04	1.01	1.04	1.00	1.02

COLUMBIA County 2012 Ratio Study

Frequency

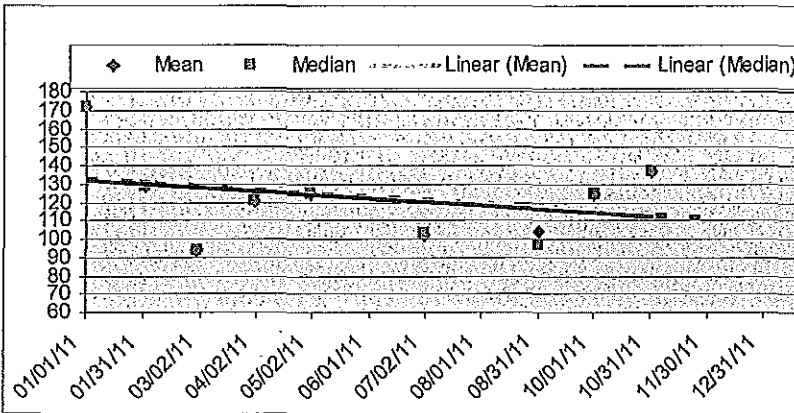


Number Of Sales

13

Median	118	Wtd Mean	114
AD	18.31	GeoMean	117
COD	15.51	PRD	1.04
Mean	119	95% Confidence	12.81
SD	23.57		
COV	19.80		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	172	172	1
Feb-11	129	129	1
Mar-11	94	94	1
Apr-11	121	121	1
May-11	125	125	1
Jul-11	102	103	2
Sep-11	104	97	3
Oct-11	125	125	2
Nov-11	137	137	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	00	000	101	143	30	4N4W05-AC-04300	2011	7009	0.11	55,640	131,380	187,020	207,783	Sep-11	1	90
03	00	000	101	131	33	4N4W05-AC-03900	2011	1783	0.11	55,640	60,830	116,470	124,124	Mar-11	2	94
03	00	000	101	142	30	4N4W05-AC-01703	2011	5523	0.11	56,520	111,260	167,780	168,750	Jul-11	3	99
03	00	000	101	141	33	4N4W04-AC-02000	2011	7901	0.23	66,250	81,250	147,500	145,000	Oct-11	4	102
03	00	000	101	131	30	4N4W04-AD-03801	2011	6755	0.17	59,490	65,050	124,540	120,000	Sep-11	5	104
03	00	000	101	132	30	4N4W05-AD-11000	2011	5464	0.29	70,460	69,700	140,160	132,000	Jul-11	6	106
03	00	000	101	153	28	4N4W03-BD-02100	2011	7541	0.55	84,030	283,850	367,880	313,000	Sep-11	7	118
03	03	000	101	132	30	4N4W03-CA-02000	2011	2606	2.15	79,300	63,210	142,510	118,000	Apr-11	8	121
03	00	000	101	131	30	4N4W04-AC-04200	2011	3663	0.17	61,430	63,420	124,850	100,000	May-11	9	125
03	00	000	101	141	28	4N4W05-AD-06100	2011	2744	0.64	89,660	82,540	172,200	133,400	Feb-11	10	129
03	00	000	101	143	30	4N4W04-BA-04400	2011	8914	0.11	55,640	101,710	157,350	115,200	Nov-11	11	137
03	00	000	101	121	33	4N4W05-AD-05600	2011	8194	0.27	68,800	41,410	110,210	74,500	Oct-11	12	148
03	00	000	101	131	28	4N4W03-BD-01600	2011	799	0.34	68,570	60,250	128,820	74,800	Jan-11	13	172

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	03	00	000		0	Vernonia	400	03	37	000		0	Vernonia
400	03	31	000		2	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	598			
Sales as a percentage of the Population	0.33 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	111,495,040	100.00 %	101,460,486	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	110			
RMV Adjustment	100			
Before Ratio	110			
Overall Adjustment Factor	91			
Land Adjustment Factor	91			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	110	2012	Adjustment	91

Explanation

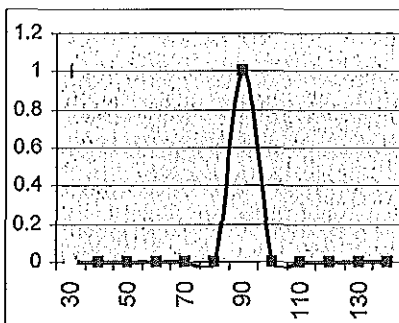
With only two sales during the Sales Year, it was determined that this was insufficient data to derive a reasonable Ratio conclusion. The Ratio conclusion from the Improved Properties (110 adjusted Ratio, 91 adjustment) is therefore applied to this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	52.50	0.00	0.00	0.00	-
PRD	1.43	1.00	1.00	1.00	-

COLUMBIA County 2012 Ratio Study

Frequency

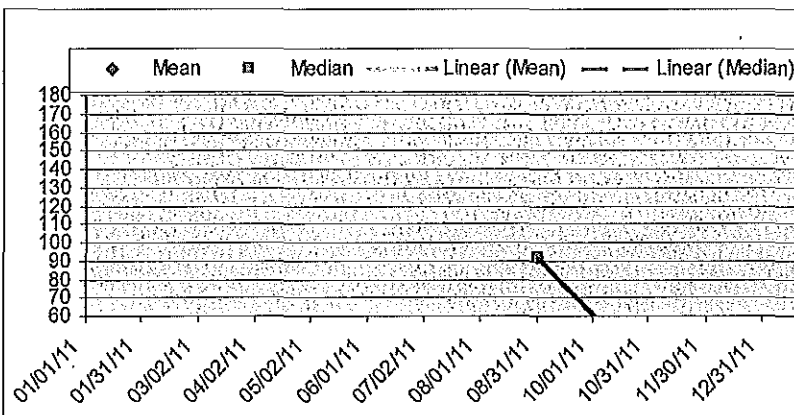


30	0
40	0
50	0
60	0
70	0
80	0
90	1
100	0
110	0
120	0
130	0
140	0

Median	60	Wtd Mean	42
AD	31.60	GeoMean	52
COD	52.60	PRD	1.43
Mean	60	95% Confidence	61.75
SD	44.55		
COV	74.26		

Number Of Sales 2

Central Tendencies



Month	Mean	Median	Sales
Sep-11	92	92	1
Nov-11	29	29	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	31	000	400		30	5N4W33-CD-00700	2011	8781	0.81	17,630	0	17,630	60,000	Nov-11	1	29
03	31	000	400		28	4N4W03-00-01500	2011	6471	1.20	13,750	0	13,750	15,000	Sep-11	2	92

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	03	31	000		10	Vernonia	409	03	37	000		0	Vernonia
409	03	31	000		1	Vernonia	401	03	40	000		0	Vernonia
401	03	37	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	11	RECALCULATED		
Population - Number of Accounts	891			
Sales as a percentage of the Population	1.23 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	71,573,920	38.46 %	65,132,267	38.46 %
OSD RMV	30,929,550	16.62 %	28,145,891	16.62 %
Residential Improvement RMV	70,407,620	37.84 %	64,070,934	37.84 %
Farm Improvement RMV	13,174,400	7.08 %	11,988,704	7.08 %
SelectedRatioFromSales	110			
RMV Adjustment	100			
Before Ratio	110			
Overall Adjustment Factor	91			
Land Adjustment Factor	91			
OSD Adjustment Factor	91			
Residential Adjustment Factor	91			
Farm Improvement Factor	91			
After Ratio	100			
Selected Ratio	110	2012	Adjustment	91

Explanation

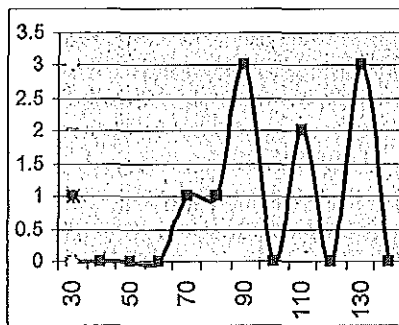
The Improved Rural Properties in this grouping have returned Ratios of 111 for the Median, 112 for the Mean, 106 for the Weighted Mean and 110 for the GeoMean. The Mean Ratio of 112 has been selected for this group, and is adjusted by the conclusion from the Time Study of 98 for an adjusted Ratio of 110. The calculated adjustment is 91, and this adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	17.53	10.19	12.77	17.31	-
PRD	1.06	1.00	0.99	0.98	-

COLUMBIA County 2012 Ratio Study

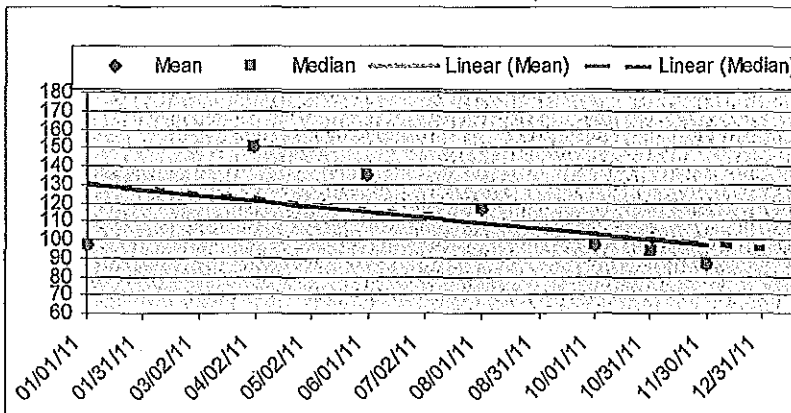
Frequency



Number Of Sales 11

Median	111	Wtd Mean	106
AD	19.45	GeoMean	110
COD	17.53	PRD	1.06
Mean	112	95% Confidence	13.86
SD	23.45		
COV	20.94		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	97	97	1
Apr-11	150	150	1
Jun-11	135	135	2
Aug-11	116	116	2
Oct-11	97	97	1
Nov-11	101	94	3
Dec-11	87	87	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	31	000	401	135	30	4N4W05-DD-00300	2011	8899	5.30	124,940	75,840	200,780	265,000	Nov-11	1	76
03	31	000	401	143	30	4N4W07-00-00500	2011	9635	11.35	136,090	133,940	270,030	310,000	Dec-11	2	87
03	31	000	401	143	30	6N4W34-00-01100	2011	382	10.23	133,610	142,670	276,280	285,000	Jan-11	3	97
03	31	000	401	145	30	5N4W10-D0-00200	2011	7898	3.75	77,230	108,240	185,470	191,400	Oct-11	4	97
03	31	000	401	142	28	4N4W19-00-01000	2011	6130	8.90	130,580	171,290	301,870	305,000	Aug-11	5	99
03	31	000	401	135	33	5N4W31-00-00300	2011	8539	4.69	111,550	59,830	171,380	155,000	Nov-11	6	111
03	31	000	401	131	30	4N4W05-DA-11000	2011	8180	0.28	59,690	42,340	102,030	87,500	Nov-11	7	117
03	31	000	401	131	30	5N4W23-D0-00900	2011	5071	0.65	61,160	49,160	110,320	84,500	Jun-11	8	131
03	31	000	409	463	33	5N4W31-00-01200	2011	5918	5.00	116,600	167,950	284,550	215,000	Aug-11	9	132
03	31	000	401	132	33	4N4W05-DA-10800	2011	4891	0.33	59,690	54,440	114,130	82,000	Jun-11	10	139
03	31	000	401	151	28	6N4W28-00-00801	2011	3846	3.11	107,220	140,090	247,310	165,000	Apr-11	11	150

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	03	36	000		2	Vernonia	401	03	36	000		1	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	3	RECALCULATED
Population - Number of Accounts	90	
Sales as a percentage of the Population	3.33 %	
Prior Year Population Values		
Land RMV	2,488,790	25.57 %
OSD RMV	1,870,000	19.21 %
Residential Improvement RMV	5,335,830	54.81 %
Farm Improvement RMV	40,390	0.41 %
Post Trend Values	2,264,799	25.57 %
Post Trend Brkdwn	1,701,700	19.21 %
Post Trend Brkdwn	4,855,605	54.81 %
Post Trend Brkdwn	36,755	0.41 %
SelectedRatioFromSales	110	
RMV Adjustment	100	
Before Ratio	110	
Overall Adjustment Factor	91	
Land Adjustment Factor	91	
OSD Adjustment Factor	91	
Residential Adjustment Factor	91	
Farm Improvement Factor	91	
After Ratio	100	
Selected Ratio	110	2012
Adjustment	91	

Explanation

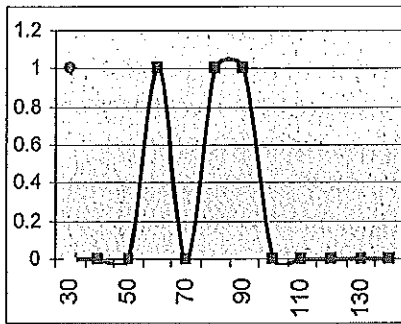
It has been determined that the number of sale of Improved and Unimproved Properties in this Study Area has been insufficient to determine a relevant Ratio conclusion. Therefore the conclusion from the Improved Properties in the rest of Maintenance Area 3 Rural Properties (110 adjusted Ratio, and an adjustment of 91) would be reasonable. This Ratio and adjustment has been applied to all components of the properties in this Study Area.

Performance History

	2012	2011	2010	2009	2008
COD	12.50	-	22.78	-	-
PRD	0.98	-	1.01	-	-

COLUMBIA County 2012 Ratio Study

Frequency

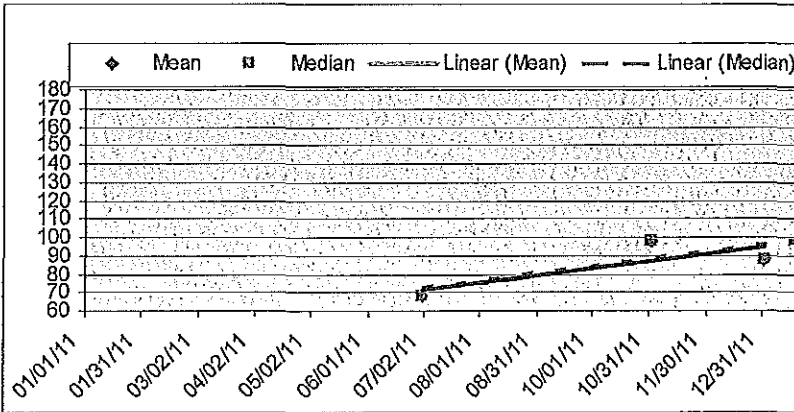


Number Of Sales

3

Median	88	Wtd Mean	87
AD	11.00	GeoMean	84
COD	12.60	PRD	0.98
Mean	85	95% Confidence	17.29
SD	15.28		
COV	17.98		

Central Tendencies



Month	Mean	Median	Sales
Jul-11	68	68	1
Nov-11	98	98	1
Jan-12	88	88	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
03	36	000	400		30	6N5W06-BC-02800	2011	5146	0.22	12,310	0	12,310	18,000	Jul-11	1	68
03	36	000	401	141	33	6N5W06-BD-01800	2012	88	0.20	70,930	78,180	149,110	169,000	Jan-12	2	88
03	36	000	400		30	6N5W06-BD-03100	2011	8952	0.41	9,850	0	9,850	10,000	Nov-11	3	98

COLUMBIA County 2012 Ratio Study

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location
801	03	31	000		0	Vernonia

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	1			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	500	100.00 %	500	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

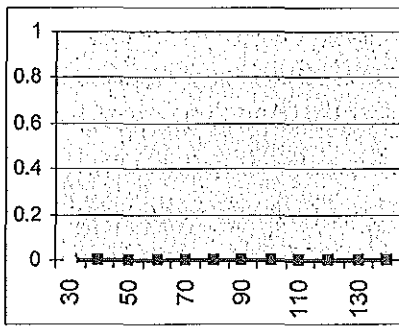
This account is the only RMV Class 801 account in the county. It is owned by the Fishhawk Lake Recreation Club. It is a minimum value account. It is recommended that no adjustment be made to this account.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	12.77	17.31	14.91
PRD	-	-	0.99	0.98	1.02

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

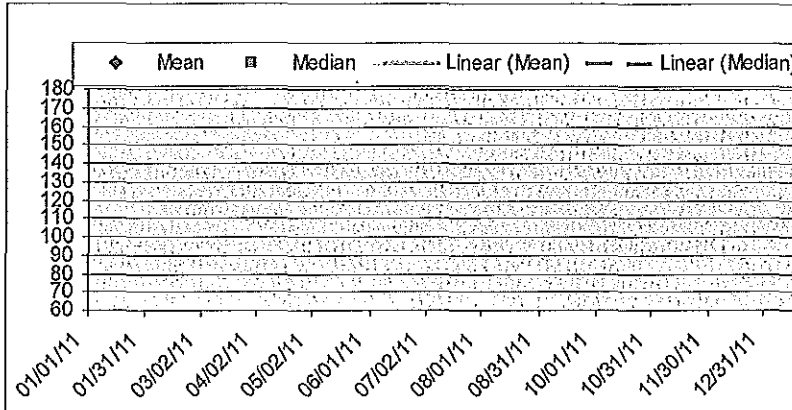
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

2012 RATIO STUDY

MAINTENANCE AREA 4

RESIDENTIAL

COLUMBIA County 2012 Ratio Study

RMV	App	# of				
Class	MA	SA	NH	Year	Sales	Location
100	04	00	000		1	Rainier

RMV	App	# of				
Class	MA	SA	NH	Year	Sales	Location
100	04	46	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	177			
Sales as a percentage of the Population	0.56 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values-				
Land RMV	6,729,580	99.74 %	6,325,805	99.74 %
OSD RMV	15,000	0.22 %	14,100	0.22 %
Residential Improvement RMV	1,280	0.02 %	1,203	0.02 %
Farm Improvement RMV	1,020	0.02 %	959	0.02 %
SelectedRatioFromSales	106			
RMV Adjustment	100			
Before Ratio	106			
Overall Adjustment Factor	94			
Land Adjustment Factor	94			
OSD Adjustment Factor	94			
Residential Adjustment Factor	94			
Farm Improvement Factor	94			
After Ratio	100			
Selected Ratio	106	2012	Adjustment	94

Explanation

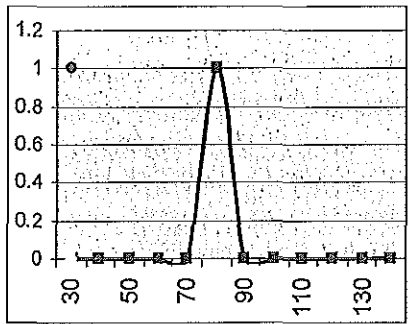
There was a single sale of unimproved property during the Study Year. This single sale had a Ratio of 84, but has been deemed unreliable to adjust these properties. Therefore the conclusion from the Improved Property analysis for this grouping of properties (106 adjusted Ratio, 94 adjustment) has been applied as the best data available. Improvements and OSD displayed in the Valuation Grid are for minor improvements located on bare land and for an partial OSD located on a previously developed lot.

Performance History

	2012	2011	2010	2009	2008
COD	0.00	-	0.00	0.00	12.75
PRD	1.00	-	1.00	1.00	1.03

COLUMBIA County 2012 Ratio Study

Frequency



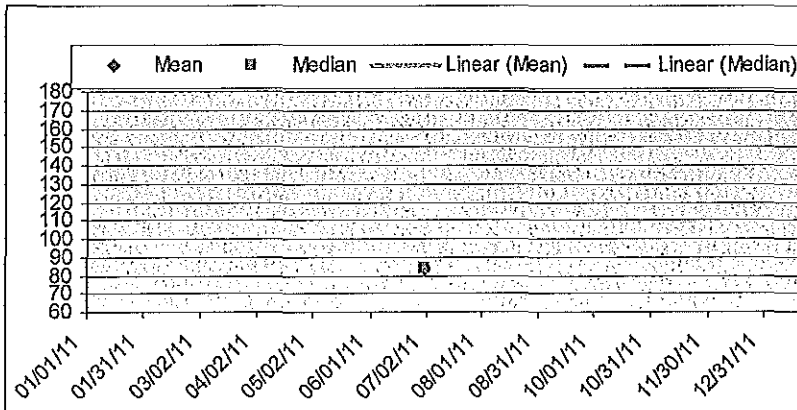
30	0
40	0
50	0
60	0
70	0
80	1
90	0
100	0
110	0
120	0
130	0
140	0

Median	84	Wtd Mean	84
AD	0.00	GeoMean	84
COD	0.00	PRD	1.00
Mean	84	95% Confidence	1.96
SD	1.00		
COV	1.19		

Number Of Sales 1

Central Tendencies

Month.	Mean	Median	Sales
Jul-11	84	84	1



AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	00	000	100		30	7N2W17-BD-04500	2011	5281	0.21	20,930	0	20,930	25,000	Jul-11	1	84

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	04	00	000		11	Rainier	102	04	00	000		0	Rainier
109	04	00	000		1	Rainier	101	04	46	000		1	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	13	RECALCULATED		
Population - Number of Accounts	758			
Sales as a percentage of the Population	1.72 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	21,032,570	22.20 %	19,770,616	22.20 %
OSD RMV	9,982,500	10.54 %	9,383,550	10.54 %
Residential Improvement RMV	63,220,150	66.73 %	59,426,941	66.73 %
Farm Improvement RMV	499,510	0.53 %	469,539	0.53 %
SelectedRatioFromSales	106			
RMV Adjustment	100			
Before Ratio	106			
Overall Adjustment Factor	94			
Land Adjustment Factor	94			
OSD Adjustment Factor	94			
Residential Adjustment Factor	94			
Farm Improvement Factor	94			
After Ratio	100			
Selected Ratio	106	2012	Adjustment	94

Explanation

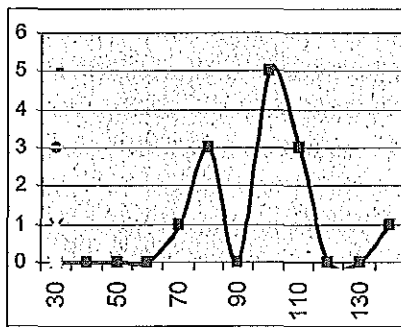
The Indicators of Central Tendency for this grouping of Properties were tightly grouped with the Median and Mean at 103, the Weighted Mean at 100 and the GeoMean at 102, The Ratio indicated by the Mean has been selected. This Ratio has been adjusted by the conclusion from the Time Study, for an adjusted Ratio of 106 and a calculated adjustment of 94.

Performance History

	2012	2011	2010	2009	2008
COD	12.32	15.11	21.02	18.05	-
PRD	1.03	1.00	1.02	1.00	-

COLUMBIA County 2012 Ratio Study

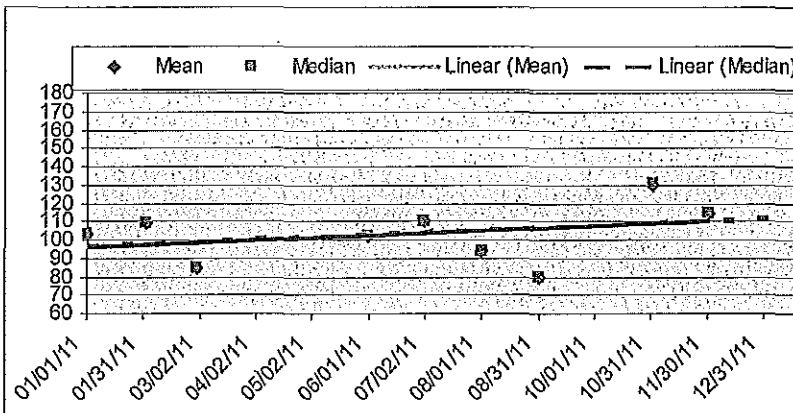
Frequency



Number Of Sales 13

Median	103	Wtd Mean	100
AD	12.69	GeoMean	102
COD	12.32	PRD	1.03
Mean	103	95% Confidence	9.93
SD	18.27		
COV	17.74		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	103	103	1
Feb-11	109	109	2
Mar-11	85	85	2
Jun-11	102	102	1
Jul-11	110	110	1
Aug-11	94	94	2
Sep-11	79	79	1
Nov-11	130	131	2
Dec-11	114	114	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	00	000	101	135	28	7N2W16-DA-05300	2011	6779	0.16	38,160	56,660	94,820	120,000	Sep-11	1	79
04	00	000	109	452	33	7N2W17-BC-00101	2011	2340	0.52	49,370	85,800	135,170	164,000	Mar-11	2	82
04	00	000	101	134	30	7N2W16-BC-03100	2011	6382	0.23	44,070	113,720	157,790	186,000	Aug-11	3	85
04	00	000	101	134	30	7N2W17-AD-02000	2011	1721	0.23	47,940	119,960	167,900	190,000	Mar-11	4	88
04	00	000	101	132	30	7N2W21-A0-01500	2011	4203	0.47	48,790	88,930	137,720	135,000	Jun-11	5	102
04	00	000	101	131	33	7N2W16-DC-10100	2011	5926	0.42	46,260	69,450	115,710	114,000	Aug-11	6	102
04	00	000	101	144	30	7N2W16-BC-04101	2011	433	0.22	50,510	144,700	195,210	189,900	Jan-11	7	103
04	00	000	101	141	30	7N2W17-AD-05300	2011	1562	0.18	41,440	125,260	166,700	152,500	Feb-11	8	109
04	00	000	101	131	30	7N2W16-DD-04000	2011	1787	0.09	27,830	48,170	76,000	70,000	Feb-11	9	109
04	00	000	101	134	30	7N2W16-BC-01000	2011	5190	0.11	39,060	43,260	82,320	75,000	Jul-11	10	110
04	46	000	101	142	30	7N2W17-DA-00401	2011	8740	0.26	44,950	128,130	173,080	155,000	Nov-11	11	112
04	00	000	101	132	28	7N2W16-DA-04100	2011	9413	0.10	38,830	75,030	113,860	100,000	Dec-11	12	114
04	00	000	101	136	28	7N2W17-DA-01700	2011	9222	2.12	55,810	63,780	119,590	80,000	Nov-11	13	149

COLUMBIA County 2012 Ratio Study

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location
100	04	47	000		0	Rainier

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	12			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values-				
Land RMV	204,900	100.00 %	176,214	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %

SelectedRatioFromSales	116
RMV Adjustment	100
Before Ratio	116
Overall Adjustment Factor	86
Land Adjustment Factor	86
OSD Adjustment Factor	100
Residential Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Selected Ratio	116	2012	Adjustment	86
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Explanation

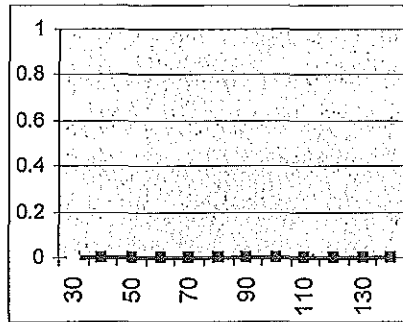
There were no sales of unimproved properties during the Study Year, therefore the conclusion from the Improved Properties in this Study Area (116 adjusted Ratio and 86 calculated adjustment) has been deemed to be the most reliable data available and is applied here.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	0.00	0.00	-
PRD	-	-	1.00	1.00	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

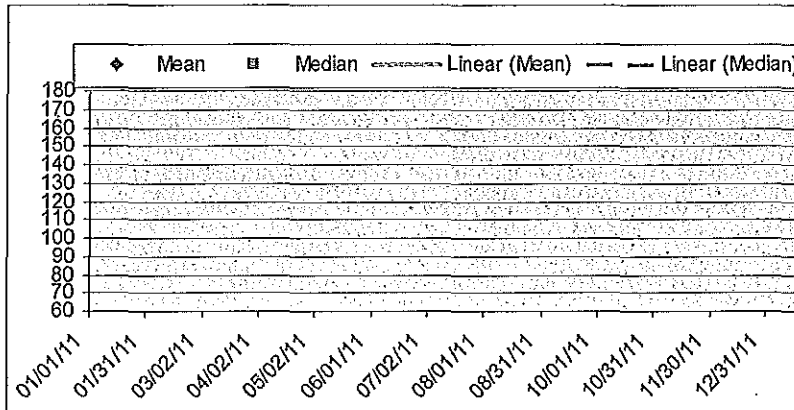
95%

COV

Confidence

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		NO
			CLS													

COLUMBIA County 2012 Ratio Study

RMV	App	# of				Location	RMV	App	# of				Location
Class	MA	SA	NH	Year	Sales		Class	MA	SA	NH	Year	Sales	
101	04	47	000		3	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	3	RECALCULATED		
Population - Number of Accounts	40			
Sales as a percentage of the Population	7.50 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values -				
Land RMV	809,580	13.56 %	696,239	13.56 %
OSD RMV	600,000	10.05 %	516,000	10.05 %
Residential Improvement RMV	4,561,810	76.39 %	3,923,157	76.39 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	116			
RMV Adjustment	100			
Before Ratio	116			
Overall Adjustment Factor	86			
Land Adjustment Factor	86			
OSD Adjustment Factor	86			
Residential Adjustment Factor	86			
Farm Improvement Factor	86			
After Ratio	100			
Selected Ratio	116	2012	Adjustment	86

Explanation

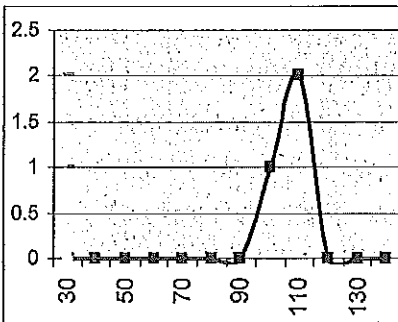
The Indicators of Central Tendency for this Study Area were closely grouped with the Median at 115 and the Mean, Weighted Mean and the GeoMean identical with Ratios of 113, which has been selected. This Ratio has been adjusted by the conclusion from the Time Study, 103, for an adjusted Ratio of 116, and a calculated adjustment of 86. This adjustment has been applied to all components of the Improved Properties.

Performance History

	2012	2011	2010	2009	2008
COD	3.19	15.11	21.02	18.05	10.07
PRD	1.00	1.00	1.02	1.00	1.03

COLUMBIA County 2012 Ratio Study

Frequency

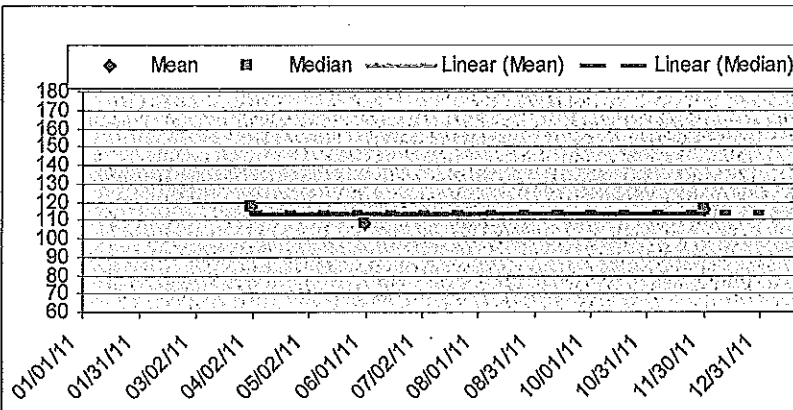


Number Of Sales

3

Median	115	Wtd Mean	113
AD	3.67	GeoMean	113
COD	3.19	PRD	1.00
Mean	113	95% Confidence	5.37
SD	4.74		
COV	4.20		

Central Tendencies



Month	Mean	Median	Sales
Apr-11	117	117	1
Jun-11	108	108	1
Dec-11	115	115	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	47	000	101	143	30	7N2W16-BB-01700	2011	5057	0.06	23,530	120,050	143,580	132,900	Jun-11	1	108
04	47	000	101	143	33	7N2W16-BB-01800	2011	9062	0.06	23,530	119,210	142,740	124,000	Dec-11	2	115
04	47	000	101	143	28	7N2W16-BB-01200	2011	2799	0.06	22,950	108,500	131,450	111,900	Apr-11	3	117

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	04	41	000		0	Rainier	400	04	44	000		0	Rainier
400	04	42	000		0	Rainier	400	04	45	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	644			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	57,518,630	99.97 %	56,368,257	99.97 %
OSD RMV	14,690	0.03 %	14,396	0.03 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	2,100	0.00 %	2,058	0.00 %
SelectedRatioFromSales	102			
RMV Adjustment	100			
Before Ratio	102			
Overall Adjustment Factor	98			
Land Adjustment Factor	98			
OSD Adjustment Factor	98			
Residential Adjustment Factor	100			
Farm Improvement Factor	98			
After Ratio	100			
Selected Ratio	102	2012	Adjustment	98

Explanation

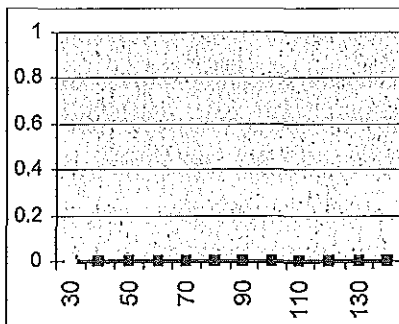
There were no usable sales during the Sales Year for Analysis, so the conclusion from the Improved Properties (102 adjusted Ratio, 98 adjustment) is applied here. There is one property with OSD value due to a removed structure and four properties with minor improvements in these Study Areas that have been designated as primarily bare land (Real Property Class 400).

Performance History

	2012	2011	2010	2009	2008
COD	-	-	14.85	0.00	-
PRD	-	-	0.93	1.00	-

COLUMBIA County 2012 Ratio Study

Frequency



30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

SD

Confidence

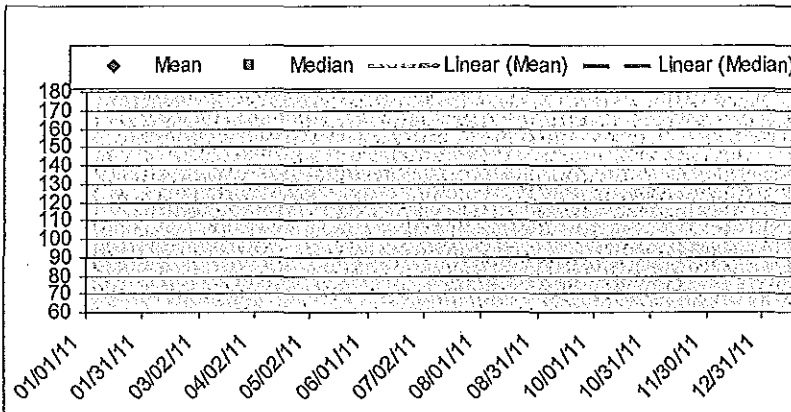
COV

Number Of Sales

0

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	04	41	000		2	Rainier	409	04	41	000		1	Rainier
401	04	42	000		5	Rainier	409	04	42	000		0	Rainier
401	04	44	000		0	Rainier	409	04	44	000		0	Rainier
401	04	45	000		1	Rainier	409	04	45	000		1	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	10	RECALCULATED		
Population - Number of Accounts	1,704			
Sales as a percentage of the Population	0.59 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	93,086,870	30.69 %	91,225,133	30.69 %
OSD RMV	59,904,200	19.75 %	58,706,116	19.75 %
Residential Improvement RMV	129,751,750	42.78 %	127,156,715	42.78 %
Farm Improvement RMV	20,543,670	6.77 %	20,132,797	6.77 %
SelectedRatioFromSales	102			
RMV Adjustment	100			
Before Ratio	102			
Overall Adjustment Factor	98			
Land Adjustment Factor	98			
OSD Adjustment Factor	98			
Residential Adjustment Factor	98			
Farm Improvement Factor	98			
After Ratio	100			
Selected Ratio	102	2012	Adjustment	98

Explanation

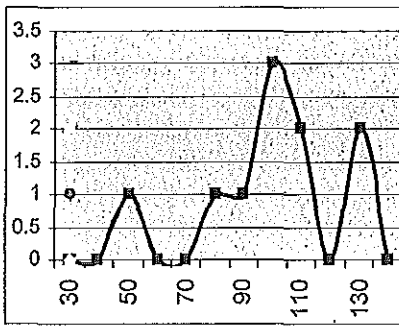
All Improved Properties in the Rural Areas of MA 4 are considered in this analysis. Current market conditions are reflected by the diverse sale prices for similar properties and the small number of usable sales available for analysis. The Mean with a Ratio indication of 104 has been selected for this grouping of Study Areas, and is adjusted by the conclusion from the Time Study (98) for an adjusted Ratio of 102, and a calculated adjustment of 102. This adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	14.81	-	16.98	10.90	-
PRD	1.01	-	1.04	1.00	-

COLUMBIA County 2012 Ratio Study

Frequency

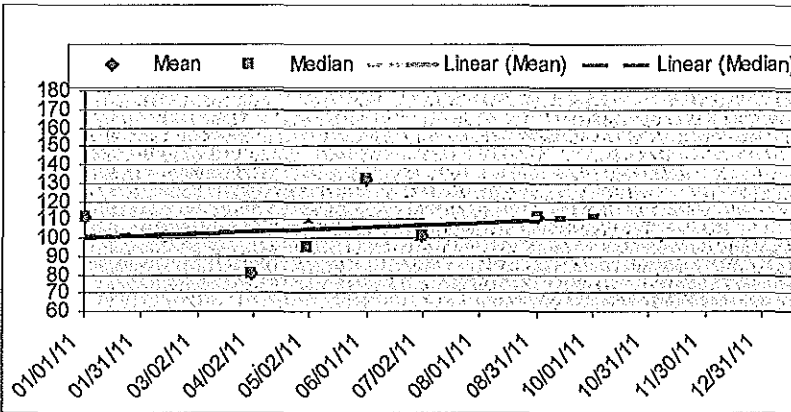


Number Of Sales

10

Median	108	Wtd Mean	103
AD	16.00	GeoMean	101
COD	14.81	PRD	1.01
Mean	104	95% Confidence	14.08
SD	22.71		
COV	21.84		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	111	111	1
Apr-11	81	81	2
May-11	107	95	3
Jun-11	132	132	1
Jul-11	101	101	2
Sep-11	111	111	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
04	42	000	401	145	30	6N2W10-00-00704	2011	3256	7.25	101,760	15,540	117,300	215,000	Apr-11	1	55
04	45	000	401	125	30	7N3W12-00-00300	2011	3646	46.26	96,410	70,280	166,690	200,000	May-11	2	83
04	42	000	401	143	33	6N3W24-00-00200	2011	5303	50.00	197,950	188,540	386,490	410,000	Jul-11	3	94
04	42	000	401	144	28	6N2W16-D0-00800	2011	3384	8.38	104,210	123,450	227,660	211,800	Apr-11	4	107
04	41	000	401	142	30	7N2W19-AA-01004	2011	3376	2.46	83,320	153,200	236,520	221,500	May-11	5	107
04	45	000	409	300	30	7N2W07-D0-02100	2011	5222	0.76	73,560	12,920	86,480	80,000	Jul-11	6	108
04	42	000	401	141	33	6N2W22-00-00300	2011	189	27.53	143,560	190,460	334,020	300,000	Jan-11	7	111
04	41	000	401	141	30	7N2W30-00-00300	2011	6615	4.97	98,190	150,660	248,850	225,000	Sep-11	8	111
04	41	000	409	452	30	7N3W14-B0-00201	2011	3920	9.74	115,120	186,220	301,340	229,000	May-11	9	132
04	42	000	401	131	33	7N2W33-C0-00700	2011	4625	7.12	101,450	77,080	178,530	135,000	Jun-11	10	132

2012 RATIO STUDY

MAINTENANCE AREA 5

RESIDENTIAL

COLUMBIA County 2012 Ratio Study

RMV	Class	MA	SA	NH	Year	# of Sales	Location
100	05	00	000			0	Clatskanie

RMV	Class	MA	SA	NH	Year	# of Sales	Location
100	05	53	000			0	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	107			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values -				
Land RMV	5,981,760	100.00 %	5,144,314	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	116			
RMV Adjustment	100			
Before Ratio	116			
Overall Adjustment Factor	86			
Land Adjustment Factor	86			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	116	2012	Adjustment	86

Explanation

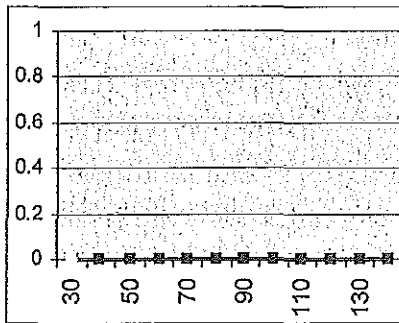
There were no sales of unimproved properties during the Study Year, therefore the conclusion from the Improved Properties (116 adjusted Ratio, 86 adjustment) was applied.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	21.50	0.00
PRD	-	-	-	0.93	1.00

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

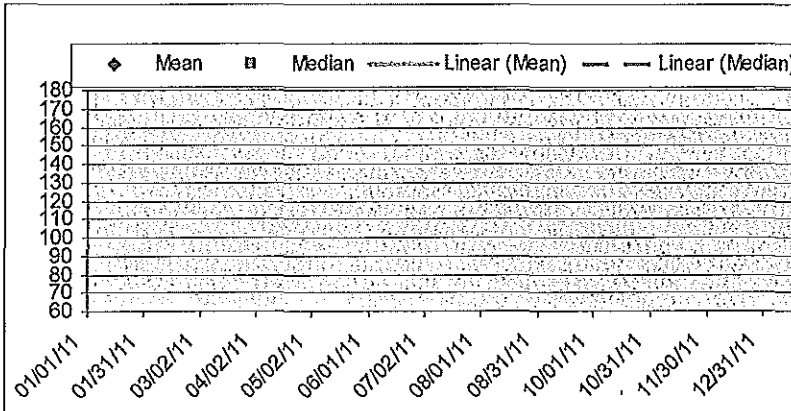
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	05	00	000		7	Clatskanie	101	05	54	000		0	Clatskanie
109	05	00	000		0	Clatskanie	109	05	54	000		0	Clatskanie
101	05	53	000		0	Clatskanie							

Adjustment Calculation Summary

Sample - Number of Sales	7	RECALCULATED		
Population - Number of Accounts	579			
Sales as a percentage of the Population	1.21 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	21,157,390	26.18 %	18,195,355	26.18 %
OSD RMV	8,400,120	10.39 %	7,224,103	10.39 %
Residential Improvement RMV	50,641,340	62.66 %	43,551,552	62.66 %
Farm Improvement RMV	622,230	0.77 %	535,118	0.77 %
SelectedRatioFromSales	116			
RMV Adjustment	100			
Before Ratio	116			
Overall Adjustment Factor	86			
Land Adjustment Factor	86			
OSD Adjustment Factor	86			
Residential Adjustment Factor	86			
Farm Improvement Factor	86			
After Ratio	100			
Selected Ratio	116	2012	Adjustment	86

Explanation

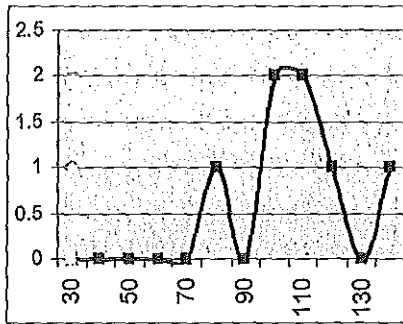
The indicators of Central Tendency for this grouping of properties were the Median at 117, the Mean at 113, the Weighted Mean at 111 and the GeoMean at 112. The Mean of 113 has been selected and adjusted by the conclusion from the Time Study (103) for an adjusted Ratio of 116 and a calculated adjustment of 86. This adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	11.72	11.08	11.36	11.12	9.00
PRD	1.02	1.03	1.00	1.00	0.99

COLUMBIA County 2012 Ratio Study

Frequency

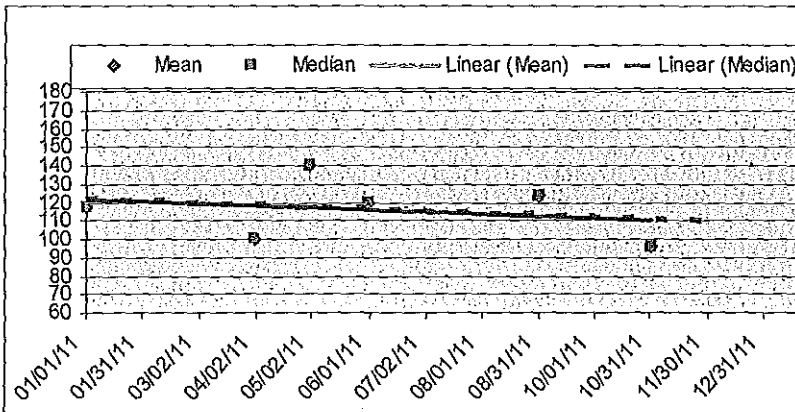


Number Of Sales

7

Median	117	Wtd Mean	111
AD	13.71	GeoMean	112
COD	11.72	PRD	1.02
Mean	113	95% Confidence	13.35
SD	18.02		
COV	15.95		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	117	117	1
Apr-11	100	100	1
May-11	140	140	1
Jun-11	119	119	1
Sep-11	124	124	1
Nov-11	96	96	2

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	00	000	101	141	30	7N4W07-AD-01000	2011	8955	0.23	51,370	125,100	176,470	210,000	Nov-11	1	84
05	00	000	101	132	30	7N4W08-CB-07200	2011	2943	0.17	47,090	77,800	124,890	125,000	Apr-11	2	100
05	00	000	101	146	28	7N4W08-CD-01300	2011	8389	0.23	51,360	157,590	208,950	195,000	Nov-11	3	107
05	00	000	101	142	33	7N4W08-AB-01400	2011	464	0.25	52,820	116,700	169,520	145,000	Jan-11	4	117
05	00	000	101	152	30	7N4W07-AD-00800	2011	4950	0.23	51,370	221,520	272,890	230,000	Jun-11	5	119
05	00	000	101	141	30	7N4W08-CB-03600	2011	7052	0.17	47,050	87,630	134,680	108,400	Sep-11	6	124
05	00	000	101	142	30	7N4W08-BC-02300	2011	3643	0.26	53,320	119,360	172,680	123,000	May-11	7	140

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	05	51	000		2	Clatskanie	400	05	58	000		0	Clatskanie
400	05	55	000		0	Clatskanie							

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	792			
Sales as a percentage of the Population	0.25 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	86,999,025	100.00 %	81,344,088	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	107			
RMV Adjustment	100			
Before Ratio	107			
Overall Adjustment Factor	93.5			
Land Adjustment Factor	93.5			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	107	2012	Adjustment	93.5

Explanation

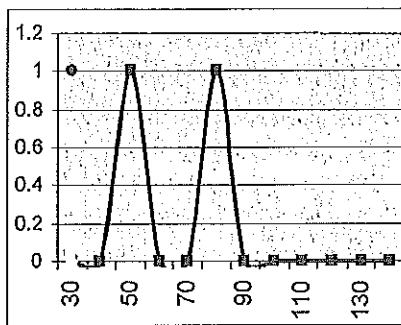
There were only two sales of unimproved properties during the Sales Year in this combination of Study Areas. This data is insufficient to make a reliable conclusion for all of the properties because of the small sample size. Therefore the conclusion from the Improved Properties (107 adjusted Ratio and a calculated adjustment of 93.5) is deemed more reliable and is applied to the properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	17.86	-	-	-	-
PRD	0.95	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



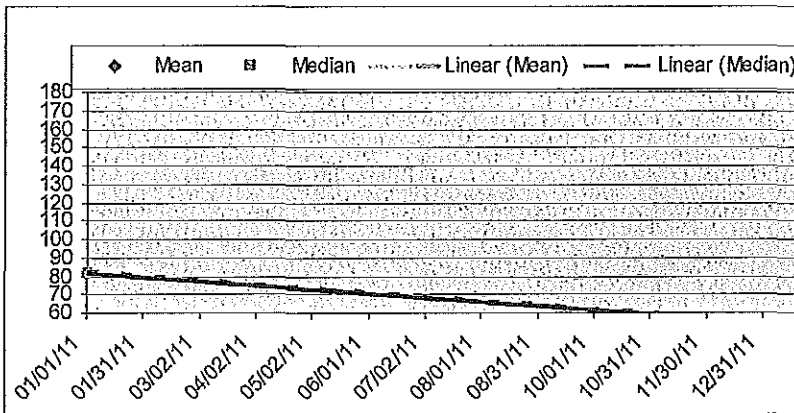
Number Of Sales

2

30	0
40	0
50	1
60	0
70	0
80	1
90	0
100	0
110	0
120	0
130	0
140	0

Median	70	Wtd Mean	74
AD	12.50	GeoMean	68
COD	17.86	PRD	0.95
Mean	70	95% Confidence	24.52
SD	17.69		
COV	25.27		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	82	82	1
Dec-11	57	57	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	51	000	400		33	7N4W15-DB-01100	2011	9126	2.54	28,530	0	28,530	50,000	Dec-11	1	57
05	51	000	400		33	8N3W28-00-01303	2011	133	13.56	90,300	0	90,300	110,000	Jan-11	2	82

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	05	51	000		12	Clatskanie	409	05	51	000		6	Clatskanie
401	05	55	000		0	Clatskanie	409	05	55	000		0	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	18	RECALCULATED		
Population - Number of Accounts	2,025			
Sales as a percentage of the Population	0.89 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	99,957,200	28.64 %	93,459,982	28.64 %
OSD RMV	67,964,450	19.47 %	63,546,761	19.47 %
Residential Improvement RMV	153,626,400	44.02 %	143,640,684	44.02 %
Farm Improvement RMV	27,442,450	7.86 %	25,658,691	7.86 %
SelectedRatioFromSales	107			
RMV Adjustment	100			
Before Ratio	107			
Overall Adjustment Factor	93.5			
Land Adjustment Factor	93.5			
OSD Adjustment Factor	93.5			
Residential Adjustment Factor	93.5			
Farm Improvement Factor	93.5			
After Ratio	100			
Selected Ratio	107	2012	Adjustment	93.5

Explanation

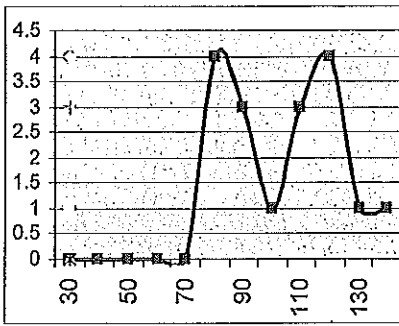
The indicators of Central Tendency ranged from the Wtd Mean low of 107 to 112 as indicated by the Median. The GeoMean of 109 has been selected as the best fit for the Improved Properties in this grouping of Study Areas in Rural Maintenance Area 5. This Ratio has been adjusted by the conclusion of the Time Study (98). The adjusted Ratio is 107, with a calculated adjustment of 93.5. This adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	15.38	-	16.39	15.93	-
PRD	1.04	-	0.99	1.04	-

COLUMBIA County 2012 Ratio Study

Frequency

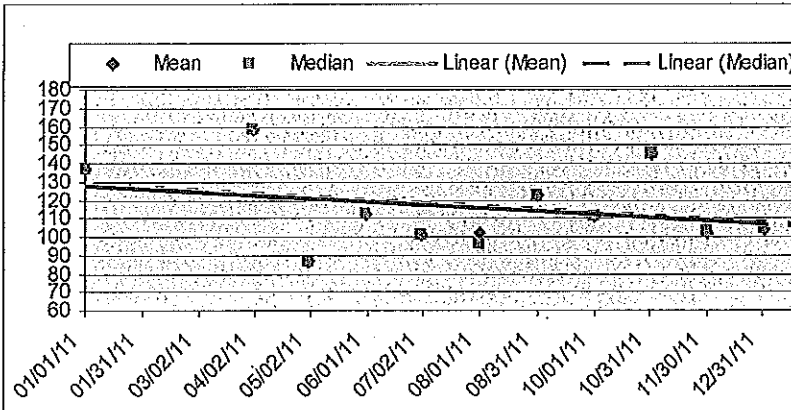


Number Of Sales

18

Median	112	Wtd Mean	107
AD	17.22	GeoMean	109
COD	15.38	PRD	1.04
Mean	111	95% Confidence	9.99
SD	21.63		
COV	19.48		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	137	137	1
Apr-11	158	158	1
May-11	87	87	1
Jun-11	112	112	1
Jul-11	101	101	2
Aug-11	102	96	6
Sep-11	123	123	1
Oct-11	111	111	1
Nov-11	145	145	1
Dec-11	102	103	2
Jan-12	104	104	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
05	51	000	401	133	28	7N3W05-D0-00201	2011	9162	9.62	90,730	83,230	173,960	212,000	Dec-11	1	82
05	51	000	401	134	30	8N4W34-D0-00902	2011	3458	11.26	89,400	75,710	165,110	189,000	May-11	2	87
05	51	000	409	462	30	7N3W09-B0-01500	2011	6426	4.76	80,340	6,380	86,720	99,900	Aug-11	3	87
05	51	000	401	135	28	7N3W09-B0-00500	2011	7836	9.57	90,580	61,030	151,610	171,000	Jul-11	4	89
05	51	000	401	151	33	7N3W30-A0-02600	2011	6136	4.70	80,130	199,120	279,250	310,000	Aug-11	5	90
05	51	000	401	133	28	7N4W17-00-01401	2011	6208	8.09	84,080	116,150	200,230	215,000	Aug-11	6	93
05	51	000	409	452	30	7N3W19-00-01002	2011	5831	4.77	80,380	60,140	140,520	142,500	Aug-11	7	99
05	51	000	401	141	33	7N3W04-B0-00700	2012	271	4.62	79,840	128,570	208,410	200,000	Jan-12	8	104
05	51	000	401	141	33	7N4W17-00-01100	2011	7334	1.82	65,530	134,200	199,730	180,000	Oct-11	9	111
05	51	000	401	131	28	7N4W04-C0-00303	2011	5114	4.10	72,990	98,090	171,080	153,000	Jun-11	10	112
05	51	000	409	100	30	7N3W04-C0-00400	2011	5532	3.33	75,090	3,790	78,880	70,000	Jul-11	11	113
05	51	000	401	145	30	7N3W27-B0-00400	2011	7050	14.67	104,400	142,690	247,090	206,185	Aug-11	12	120
05	51	000	409	453	33	7N3W04-A0-00104	2011	6336	9.53	90,460	109,370	199,830	165,000	Aug-11	13	121
05	51	000	409	300	30	7N4W16-00-00300	2011	6678	30.75	146,850	67,850	214,700	175,000	Sep-11	14	123
05	51	000	401	136	30	7N4W10-00-01200	2011	9069	10.00	91,900	71,640	163,540	132,900	Dec-11	15	123
05	51	000	401	132	28	7N4W11-00-00901	2011	1251	1.78	64,950	116,740	181,690	132,500	Jan-11	16	137
05	51	000	401	142	28	7N4W03-D0-00801	2011	8467	2.89	73,200	202,280	275,480	190,000	Nov-11	17	145
05	51	000	409	441	30	8N3W19-DB-01600	2011	2802	0.86	58,560	20,530	79,090	50,000	Apr-11	18	158

2012 RATIO STUDY

MAINTENANCE AREA 6

RESIDENTIAL

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	51	000		0	Rural St Helens	400	06	55	000		0	Rural St Helens
400	06	52	000		0	Rural St Helens	400	06	56	000		0	Rural St Helens
400	06	53	000		0	Rural St Helens	400	06	61	000		0	Rural St Helens
400	06	54	000		0	Rural St Helens	400	06	65	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	247			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	40,451,830	100.00 %	41,665,385	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

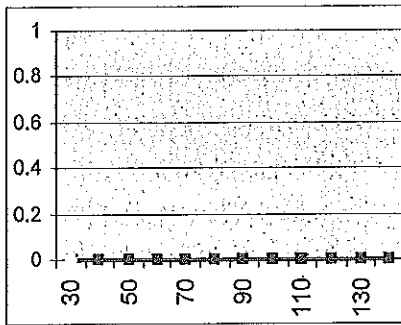
There were no usable sales of Unimproved Properties in this grouping of Study Areas during the Sales Year. Therefore the conclusion from the Improved Properties in these Study Areas (97 adjusted Ratio, 103 overall adjustment) is applied here as the best data available.

Performance History

	2012	2011	2010	2009	2008
COD		23.71	26.28	9.90	-
PRD		1.02	1.00	1.00	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

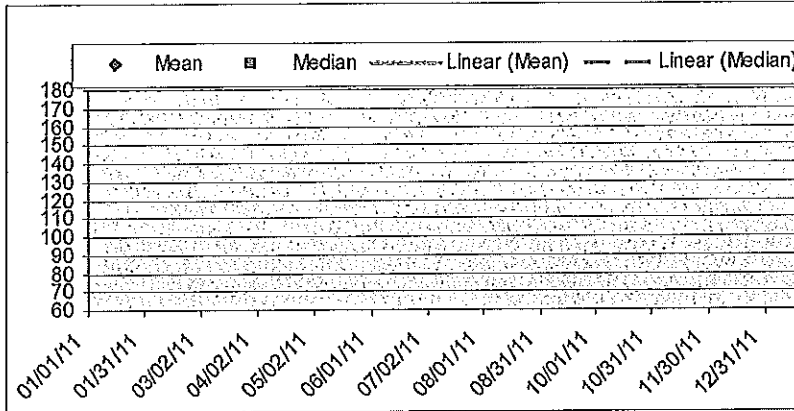
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	32	000		0	Rural St Helens	401	06	55	000		0	Rural St Helens
401	06	50	000		0	Rural St Helens	409	06	56	000		0	Rural St Helens
401	06	51	000		0	Rural St Helens	401	06	61	000		29	Rural St Helens
401	06	52	000		0	Rural St Helens	409	06	61	000		2	Rural St Helens
401	06	53	000		0	Rural St Helens	401	06	65	000		0	Rural St Helens
401	06	54	000		0	Rural St Helens	409	06	65	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	31			
Population - Number of Accounts	1,791			
Sales as a percentage of the Population	1.73 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	205,869,250	48.88 %	212,045,328	48.88 %
OSD RMV	167,790	0.04 %	172,824	0.04 %
Residential Improvement RMV	209,287,620	49.69 %	215,566,249	49.69 %
Farm Improvement RMV	5,835,080	1.39 %	6,010,132	1.39 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	103			
Residential Adjustment Factor	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

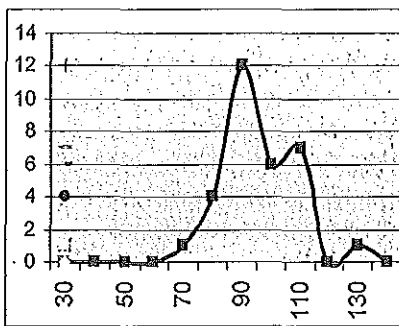
All usable sales in this grouping of Improved Properties during the Study Year were within Study Area 61. This grouping of Study Areas has been used because of the similarities in location and historical similarities in market appeal. The Median, Weighted Mean and the GeoMean had identical Ratio Indications of 99, and the Mean Ratio was slightly different with an indication of 100. The Median, Weighted Mean and GeoMean of 99 has been selected for this grouping, and this Ratio has been adjusted by the results of the Time Study for an adjusted Ratio of 97 and a calculated adjustment of 103. This adjustment has been applied to all components of the Improved Properties in this grouping.

Performance History

	2012	2011	2010	2009	2008
COD	9.22	11.76	16.61	10.61	-
PRD	1.01	0.98	0.99	1.02	-

COLUMBIA County 2012 Ratio Study

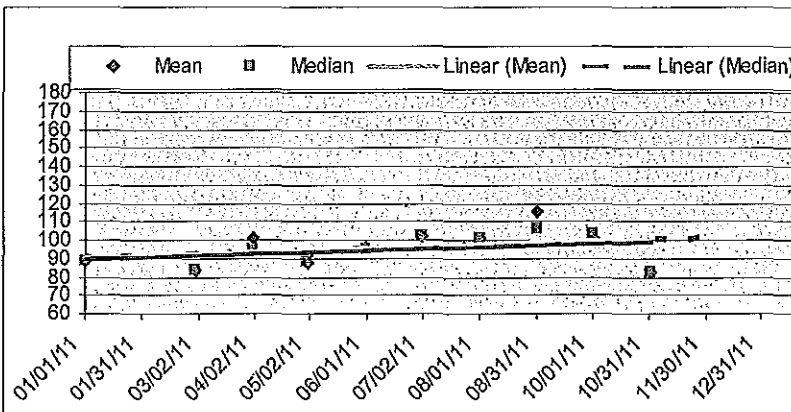
Frequency



Number Of Sales 31

Median	99	Wtd Mean	99
AD	9.13	GeoMean	99
COD	9.22	PRD	1.01
Mean	100	95% Confidence	4.08
SD	11.60		
COV	11.60		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	89	89	1
Mar-11	84	84	1
Apr-11	101	95	7
May-11	88	89	2
Jun-11	96	95	4
Jul-11	102	102	5
Aug-11	101	101	2
Sep-11	115	106	3
Oct-11	101	103	5
Nov-11	83	83	1

AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
06	61	000	401	134	33	4N1W19-AB-00200	2011	3624	0.88	89,010	58,250	147,260	190,000	May-11	1	78
06	61	000	401	141	30	4N1W07-DB-01300	2011	8646	2.18	121,580	118,320	239,900	290,000	Nov-11	2	83
06	61	000	401	142	33	4N2W01-00-03000	2011	2443	28.95	374,760	87,160	461,920	550,000	Mar-11	3	84
06	61	000	401	141	33	4N1W08-BC-03500	2011	7477	0.79	86,380	94,770	181,150	211,250	Oct-11	4	86
06	61	000	401	153	33	4N2W23-C0-00605	2011	608	5.00	155,420	203,020	358,440	400,525	Jan-11	5	89
06	61	000	401	143	30	4N1W08-CC-00101	2011	4572	1.00	91,790	184,540	276,330	305,500	Jun-11	6	90
06	61	000	401	152	33	4N1W08-BD-01100	2011	5181	2.18	115,150	124,030	239,180	262,800	Jun-11	7	91
06	61	000	401	132	33	4N1W07-C0-01900	2011	2594	1.00	91,700	71,930	163,630	178,375	Apr-11	8	92
06	61	000	401	131	30	4N1W05-BA-00900	2011	5165	0.85	98,910	95,410	194,320	211,000	Jul-11	9	92
06	61	000	401	144	30	4N1W17-B0-08700	2011	3141	2.15	169,580	214,190	383,770	412,000	Apr-11	10	93
06	61	000	401	142	30	4N2W12-00-01500	2011	3332	5.04	150,480	140,610	291,090	310,000	Apr-11	11	94
06	61	000	409	133	33	4N1W06-A0-00314	2011	7210	1.31	128,080	54,200	182,280	193,500	Sep-11	12	94
06	61	000	401	141	30	4N2W24-C0-01400	2011	2991	1.38	102,610	95,240	197,850	208,000	Apr-11	13	95
06	61	000	401	143	33	4N1W07-DA-00400	2011	4157	1.08	91,790	175,030	266,820	282,000	Jun-11	14	95
06	61	000	401	154	30	4N2W13-D0-00100	2011	8155	2.79	138,030	203,620	341,650	347,500	Oct-11	15	98
06	61	000	401	142	30	4N1W05-BA-01200	2011	3456	0.48	102,440	123,090	225,530	228,000	May-11	16	99
06	61	000	401	152	30	4N1W05-BA-02300	2011	6211	0.52	103,620	179,080	282,700	285,000	Aug-11	17	99
06	61	000	401	144	30	4N1W06-AD-02900	2011	6051	1.12	107,070	113,720	220,790	220,000	Jul-11	18	100
06	61	000	401	153	30	4N2W24-AA-01500	2011	5301	1.77	113,660	226,510	340,170	335,000	Jul-11	19	102

COLUMBIA County 2012 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
06	61	000	401	153	30	4N1W06-A0-00316	2011	6054	4.10	135,680	252,120	387,800	378,000	Aug-11	20	103
06	61	000	401	151	33	4N1W05-BB-00900	2011	7904	2.30	153,080	170,820	323,900	313,000	Oct-11	21	103
06	61	000	401	133	30	4N1W19-AB-02200	2011	5685	0.50	77,830	63,920	141,750	134,650	Jul-11	22	105
06	61	000	401	143	28	4N1W05-BC-07000	2011	7550	0.50	80,540	161,580	242,120	229,250	Oct-11	23	106
06	61	000	401	142	30	4N1W05-BA-01800	2011	2989	0.55	93,350	99,930	193,280	176,000	Apr-11	24	110
06	61	000	409	473	30	4N2W24-D0-01200	2011	3262	2.39	123,140	167,640	290,780	265,000	Apr-11	25	110
06	61	000	401	153	33	4N1W19-D0-00700	2011	4877	2.61	124,920	230,970	355,890	325,000	Jun-11	26	110
06	61	000	401	142	30	4N1W17-B0-02400	2011	5704	2.00	120,180	82,400	202,580	184,900	Jul-11	27	110
06	61	000	401	143	30	4N1W19-BA-00200	2011	7982	5.47	145,800	211,220	357,020	322,000	Oct-11	28	111
06	61	000	401	153	33	4N1W07-BA-00509	2011	2644	1.01	120,250	386,300	506,550	442,000	Apr-11	29	115
06	61	000	401	131	30	4N1W08-BD-04200	2011	7208	2.98	120,130	75,600	195,730	167,000	Sep-11	30	117
06	61	000	401	143	33	4N1W06-B0-00504	2011	6758	2.00	120,070	211,470	331,540	250,000	Sep-11	31	133

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	62	000		6	Rural St Helens	400	06	64	000		0	Rural St Helens
400	06	63	000		0	Rural St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	6			
Population - Number of Accounts	426			
Sales as a percentage of the Population	1.41 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	99,128,060	100.00 %	97,145,499	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	102			
RMV Adjustment	100			
Before Ratio	102			
Overall Adjustment Factor	98			
Land Adjustment Factor	98			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	102	2012	Adjustment	98

Explanation

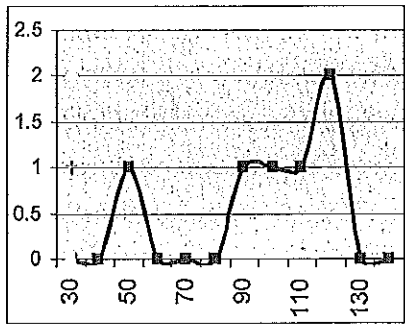
All of the sales of unimproved properties within Maintenance Area 6 during the Study Period were located in Study Area 62. This grouping of Study Areas is based on the analysis of improved properties. The Median indicates a Ratio of 110, the Mean Ratio is 104, the Weighted Mean is 105 and the GeoMean 99. The Mean has been selected and is adjusted by the results of the Time Study (98) for an adjusted Ratio of 102 and a calculated adjustment of 98.

Performance History

	2012	2011	2010	2009	2008
COD	18.18	23.71	26.28	9.90	12.01
PRD	0.99	1.02	1.00	1.00	1.01

COLUMBIA County 2012 Ratio Study

Frequency



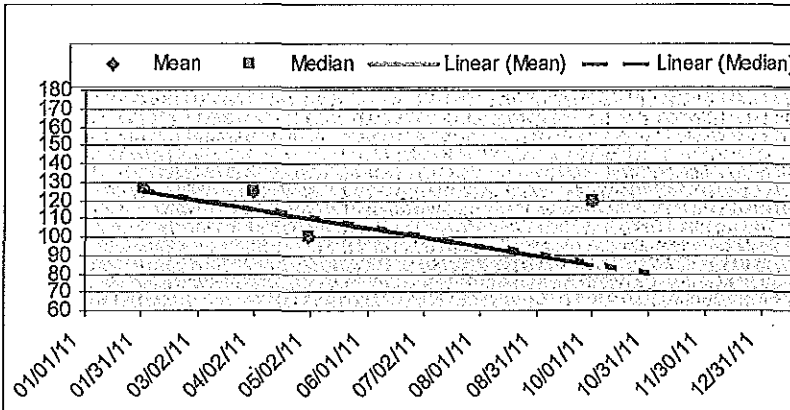
Number Of Sales

6

30	0
40	0
50	1
60	0
70	0
80	0
90	1
100	1
110	1
120	2
130	0
140	0

Median	110	Wtd Mean	105
AD	20.00	GeoMean	99
COD	18.18	PRD	0.99
Mean	104	95% Confidence	22.74
SD	28.42		
COV	27.33		

Central Tendencies



Month	Mean	Median	Sales
Feb-11	127	127	1
Apr-11	125	125	1
May-11	100	100	2
Sep-11	51	51	1
Oct-11	119	119	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
06	62	000	400		33	5N1W19-00-00900	2011	6585	8.86	65,310	0	65,310	129,000	Sep-11	1	51
06	62	000	400		30	5N1W19-00-01200	2011	3895	27.12	167,950	0	167,950	169,250	May-11	2	99
06	62	000	400		33	5N1W19-00-01201	2011	3897	27.13	160,420	0	160,420	159,250	May-11	3	101
06	62	000	400		30	5N1W30-00-00500	2011	7787	26.38	183,790	0	183,790	155,000	Oct-11	4	119
06	62	000	400		30	5N1W19-00-00803	2011	2581	11.93	172,770	0	172,770	138,170	Apr-11	5	125
06	62	000	400		30	5N1W19-00-01300	2011	1095	27.14	226,600	0	226,600	179,000	Feb-11	6	127

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	62	000		6	Rural St Helens	409	06	63	000		2	Rural St Helens
409	06	62	000		1	Rural St Helens	401	06	64	000		5	Rural St Helens
401	06	63	000		6	Rural St Helens	409	06	64	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	20			
Population - Number of Accounts	1,118			
Sales as a percentage of the Population	1.79 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	134,409,620	53.73 %	131,721,428	53.73 %
OSD RMV	1,309,500	0.52 %	1,283,310	0.52 %
Residential Improvement RMV	109,159,260	43.64 %	106,976,075	43.64 %
Farm Improvement RMV	5,257,110	2.10 %	5,151,968	2.10 %
SelectedRatioFromSales	102			
RMV Adjustment	100			
Before Ratio	102			
Overall Adjustment Factor	98			
Land Adjustment Factor	98			
OSD Adjustment Factor	98			
Residential Adjustment Factor	98			
Farm Improvement Factor	98			
After Ratio	100			
Selected Ratio	102	2012	Adjustment	98

Explanation

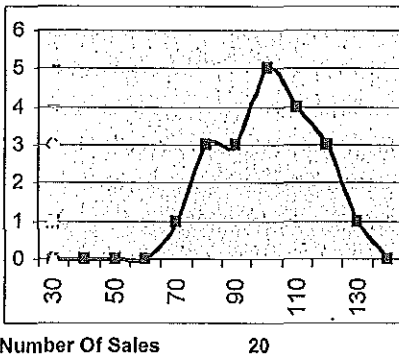
This grouping of properties includes the outlying areas of Maintenance Area 6. The Ratios returned by the Indicators of Central Tendency were closely grouped with the Median indicating 104, the Mean 105, the Weighted Mean 103 and the GeoMean 104. The Median and GeoMean Ratio of 104 has been selected as having the most support, and has been adjusted by the results of the Time Study (98) for an adjusted Ratio of 102 and a calculated adjustment of 98. This Ratio is identical to the conclusion for the Unimproved Properties in this grouping of Study Areas, and this Ratio is therefore applied to all components of the Improved properties in this analysis.

Performance History

	2012	2011	2010	2009	2008
COD	12.21	11.76	16.61	10.61	10.69
PRD	1.02	0.98	0.99	1.02	1.01

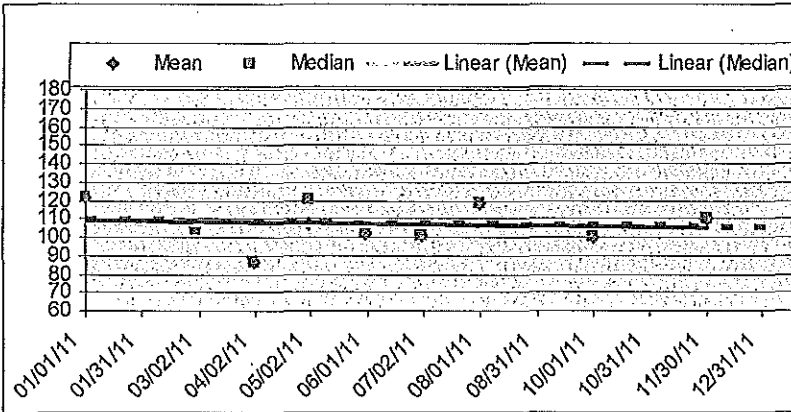
COLUMBIA County 2012 Ratio Study

Frequency



Median	104	Wtd Mean	103
AD	12.70	GeoMean	104
COD	12.21	PRD	1.02
Mean	105	95% Confidence	6.99
SD	15.94		
COV	15.18		

Central Tendencies



AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
06	62	000	401	144	28	4N2W03-D0-00103	2011	3776	4.92	120,400	178,720	299,120	414,500	May-11	1	72
06	64	000	401	141	33	5N3W01-A0-01900	2011	5455	3.00	53,530	120,230	173,760	209,000	Jul-11	2	83
06	63	000	409	462	30	5N2W12-00-00701	2011	3278	5.00	106,840	70,300	177,140	207,000	Apr-11	3	86
06	64	000	401	143	33	5N3W01-A0-00700	2011	2704	3.49	60,590	131,640	192,230	217,500	Apr-11	4	88
06	62	000	401	143	30	5N2W25-C0-01600	2011	1780	4.00	134,500	231,010	365,510	391,513	Mar-11	5	93
06	64	000	401	131	33	6N3W25-00-00402	2011	2146	5.00	58,080	114,380	172,460	175,000	Mar-11	6	99
06	62	000	401	143	30	5N1W31-00-01100	2011	7862	1.09	88,110	123,230	211,340	213,000	Oct-11	7	99
06	64	000	401	151	33	6N2W26-B0-00200	2011	7987	14.40	131,370	145,380	276,750	275,000	Oct-11	8	101
06	63	000	401	131	30	5N2W27-B0-01100	2011	4302	9.08	127,120	88,420	215,540	211,500	Jun-11	9	102
06	62	000	409	452	30	4N2W03-D0-00104	2011	2419	4.50	104,950	56,630	161,580	155,000	Mar-11	10	104
06	62	000	401	141	30	4N2W10-00-01000	2011	3908	5.11	125,920	142,910	268,830	255,000	May-11	11	105
06	63	000	401	133	30	5N2W12-00-01100	2012	171	5.91	94,940	173,520	268,460	254,900	Dec-11	12	105
06	63	000	401	141	30	5N2W10-B0-00201	2011	9540	5.96	99,250	117,770	217,020	189,000	Dec-11	13	115
06	63	000	409	462	30	4N2W04-A0-00300	2011	6246	1.02	75,170	75,550	150,720	129,900	Aug-11	14	116
06	63	000	401	153	33	5N2W10-B0-00600	2011	5219	15.10	138,910	263,690	402,600	339,000	Jul-11	15	119
06	63	000	401	153	28	5N2W11-00-00600	2011	6017	4.98	106,620	297,410	404,030	339,000	Aug-11	16	119
06	63	000	401	131	28	5N2W11-00-01200	2011	3856	2.80	96,020	79,520	175,540	145,000	May-11	17	121
06	62	000	401	154	28	5N2W26-C0-00900	2011	997	6.52	141,390	211,420	352,810	289,000	Jan-11	18	122
06	64	000	401	141	28	5N3W01-A0-02100	2011	2460	2.80	82,450	134,740	217,190	169,600	Mar-11	19	128

COLUMBIA County 2012 Ratio Study

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
06	62	000	401	131	30	5N2W35-AD-00200	2011	3708	0.69	78,300	76,140	154,440	118,000	May-11	20	131

2012 RATIO STUDY

ALL MAINTENANCE AREAS

RMV CLASSES

010

020

030

040

ODD LOTS

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
010	01	00	000		0	St Helens	010	01	01	000		0	Columbia City
010	02	00	000		0	Scappoose	010	03	03	000		0	Vernonia
010	03	00	000		0	Vernonia	010	04	44	000		0	Rainier
010	04	00	000		0	Rainier	010	02	74	000		0	Scappoose
010	05	00	000		0	Clatskanie							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	178			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	144,190	89.31 %	144,190	89.31 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	17,260	10.69 %	17,260	10.69 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

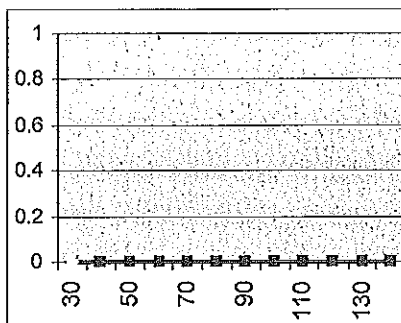
These properties are located within the incorporated areas of Columbia County. These properties have been identified as having little or no value because of size or shape. Improvement values displayed are for paving and are considered to be of little importance. No adjustment is recommended for these properties.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

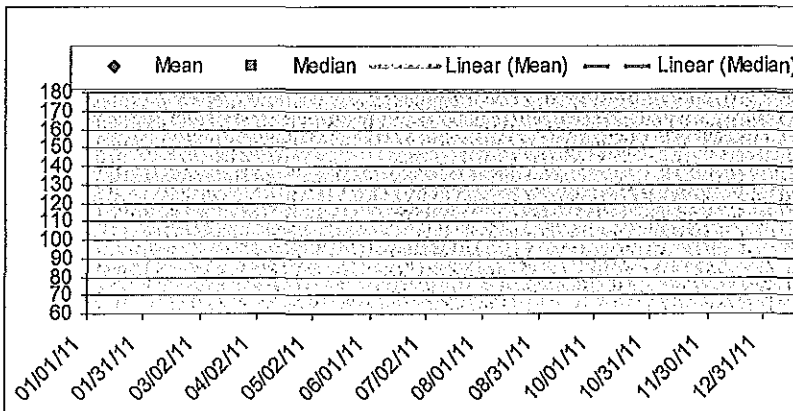
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
020	01	00	000		0	St Helens	020	05	00	000		0	Clatskanie
020	02	00	000		0	Scappoose	020	02	11	000		0	Scappoose
020	03	00	000		0	Vernonia	020	01	73	000		0	St Helens
020	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	18			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	11,600	100.00 %	11,600	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

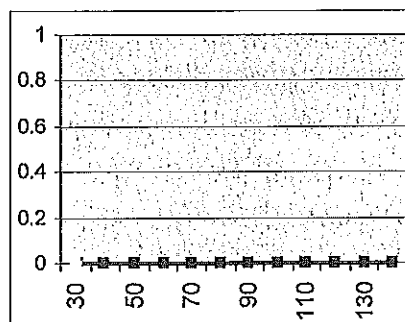
These properties are zoned commercial with minimal value because of shape, size or other factors. They are held at the minimum value and no adjustment is recommended.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

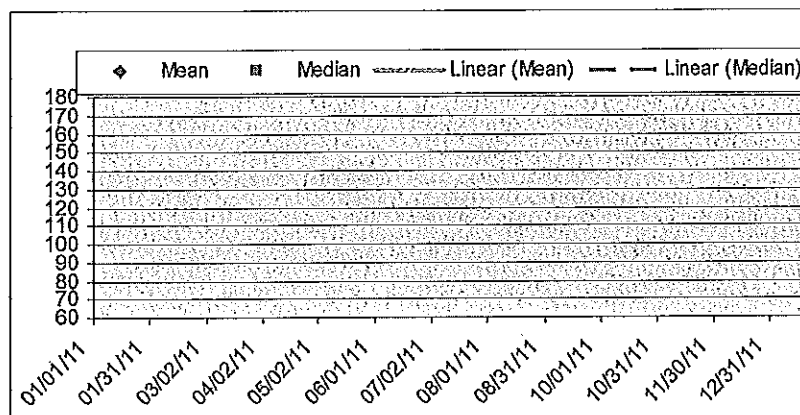
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
030	01	00	000		0	St Helens	030	04	00	000		0	Rainier
030	01	01	000		0	Columbia City	030	04	41	000		0	Rainier
030	02	00	000		0	Scappoose	030	05	00	000		0	Clatskanie
030	03	00	000		0	Vernonia	030	06	00	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	129			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	728,270	100.00 %	728,270	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

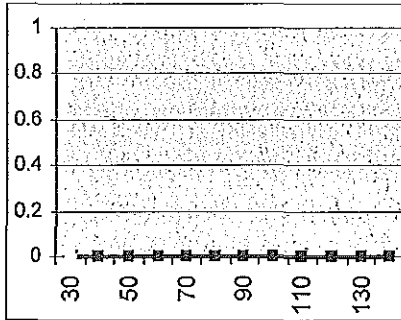
These properties are located countywide, are zoned Industrial and are of insufficient size for development. They may provide access to other sites. These properties are given minimal value and no adjustment is recommended. Also included in the population for this RMV Class are Centrally Assessed properties with an 003 Property Class designation. It was anticipated that these properties would have been removed from this RMV Class for this years Ratio Study, however because of time constraints this was not accomplished.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

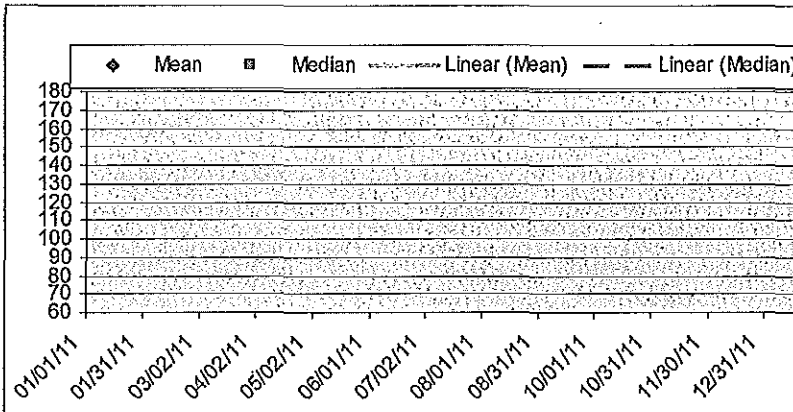
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
040	02	00	000		0	Scappoose	040	04	41	000		0	Rainier
040	02	21	000		0	Scappoose	040	04	42	000		0	Rainier
040	03	00	000		0	Vernonia	040	05	00	000		0	Clatskanie
040	03	03	000		0	Vernonia	040	06	00	000		0	Rural St Helens
040	04	00	000		0	Rainier	040	06	62	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	200			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	203,890	100.00 %	203,890	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

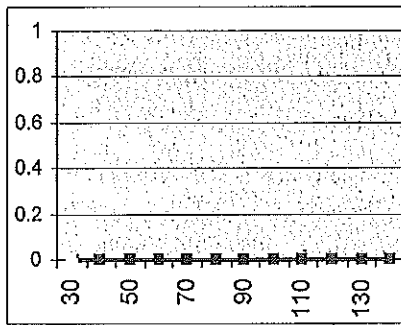
These properties are located in the rural areas of Columbia County. They are given minimum valuation because of size, shape or other factors. No adjustment is recommended for these properties.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

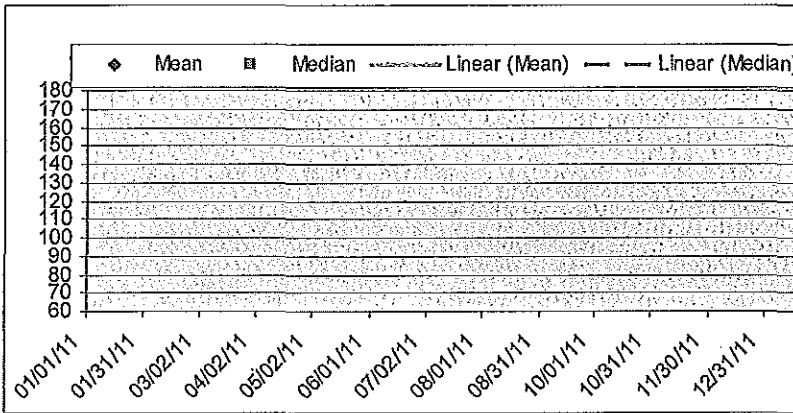
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

2012 RATIO STUDY

ALL MAINTENANCE AREAS

PERSONAL PROPERTY

RMV CLASS 111

FLOATING HOMES

BOAT HOSES

COMBINATIONS

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
111	01	95	000		0	St. Helens	111	01	97	000		0	St. Helens
111	02	95	000		0	Scappoose	111	02	97	000		0	St Helens
111	04	95	000		0	Rainier	111	04	97	000		0	Rainier
111	05	95	000		0	Clatskanie	111	05	97	000		0	Clatskanie
111	06	95	000		0	Rural St Helens	111	06	97	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	287			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	17,134,110	100.00 %	17,134,110	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

This analysis has been done in an Excel spreadsheet which follows this page. There were 5 usable sales of these properties for a population sample of 1.75. Because of the small sample size and the need for a full Re-Appraisal of all Floating Properties County -Wide it has been determined that NO ADJUSTMENT is warranted at this time. It is anticipated that a full re-appraisal of floating properties will be done in the upcoming year, including set-up

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

FLOATING PROPERTY SALES (PERSONAL PROPERTY)
2012 RATIO STUDY

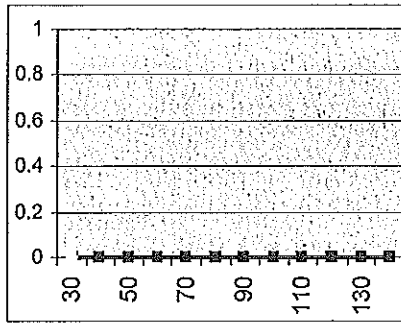
Sale #	Code/ Account #	Tax ID #	Marine Board #	Property Class	SALE DATE	ADJUSTED SALE PRICE	MA NH	Cond Code	RMV	RATIO
1	1-09 3445	433308	FH-2660	111	5/19/2011	\$320,000	2 95	30	\$248,150	78
2	1-09 3437	432532	BH-1764	111	2/9/2011	\$80,000	2 95	30	\$74,930	94
3	2-01 3145	432151	2225	111	7/1/2011	\$50,000	1 95	30	\$47,100	94
4	1-09 3454	434377	1927	111	11/30/2011	\$75,000	2 95	30	\$82,520	110
5	1-09 3305	432256	FH-505	111	9/29/2011	\$133,900	2 95	30	\$85,630	64

Sum of SalesPrices	\$658,900	Sum of RMV	\$538,330	82
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Population:	286	Median	94
Sales:	5	Mean	88
		GeoMean	86
Sample	1.75 Per Cent	Weighted Mean	82
		COD	17
		SD	18
		COV	20
		AAD	16

COLUMBIA County 2012 Ratio Study

Frequency



30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

SD

Confidence

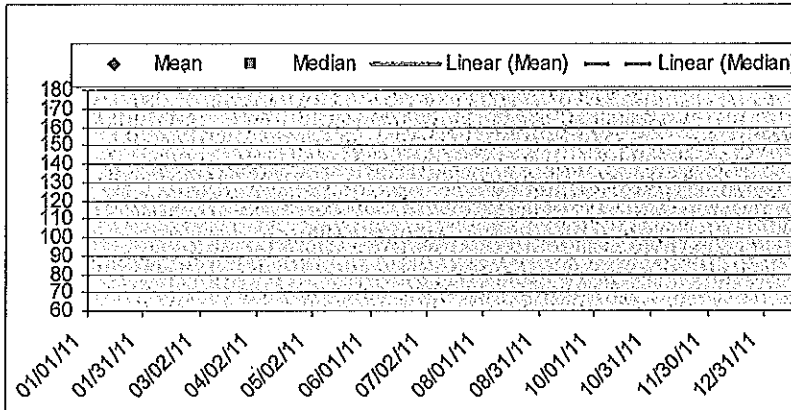
COV

Number Of Sales

0

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE		RATIO
			CLS													NO

2012 RATIO STUDY

PERSONAL PROPERTY

**MANUFACTURED
STRUCTURES**

RMV CLASS 019

ALL MAINTENANCE AREAS

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	01	000		0	Maintenance Area 1	019	07	06	000		0	Maintenance Area 6
019	07	02	000		0	Maintenance Area 2	019	07	27	000		0	St. Helens
019	07	03	000		0	Maintenance Area 3	019	07	28	000		0	Columbia City
019	07	04	000		0	Maintenance Area 4	019	07	31	000		0	Scappoose
019	07	05	000		0	Maintenance Area 5							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED			
Population - Number of Accounts	4				
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn	
Prior Year Population Values					
Land RMV	0	0.00 %	0	0.00 %	
OSD RMV	0	0.00 %	0	0.00 %	
Residential Improvement RMV	0	0.00 %	0	0.00 %	
Farm Improvement RMV	0	0.00 %	0	0.00 %	
SelectedRatioFromSales	88.5				
RMV Adjustment	100				
Before Ratio	88.5				
Overall Adjustment Factor	113				
Land Adjustment Factor	100				
OSD Adjustment Factor	100				
Residential Adjustment Factor	113				
Farm Improvement Factor	113				
After Ratio	100				
Selected Ratio	88.5	2012	Adjustment	113	

Explanation

This grouping of Personal Property Manufactured Homes encompasses all areas of Columbia County EXCEPT Springlake Park. The analysis of sales has been done on an EXCEL spreadsheet, and that information is transferred to this page. The EXCEL spreadsheet follows this page. The Median with a Ratio of 86 has been selected, and this Ratio is adjusted by the conclusion of the Time Study (103) for an adjusted Ratio of 88.5. The calculated adjustment from this Ratio is 113. Personal Property Manufactured Homes County wide were Re-Calculated for this year.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

**MANUFACTURED HOMES
(PERSONAL PROPERTY)
SPRINGLAKE**

Sale #	MA	SA	Cond Code	Account Number	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	30	33	112	6/6/2011	1990 Redman 452 1592 SF 3Bdr/2Bth	\$41,600	\$27,800	67
2	7	30	33	30248	5/27/2011	2005 Homebuilders 453 1810 SF 3Bdr/2Bth	\$112,000	\$80,220	72
3	7	30	33	194	6/21/2011	1997 Goldenwest 452 1299 SF 2Bdr/2Bth	\$57,000	\$40,410	71
4	7	30	33	133	12/6/2011	1991 Fleetwood 452 1606 SF 3Bdr/2Bth	\$33,995	\$39,990	103
5	7	30	30	180	5/25/2011	1996 Golden West 452 1296 sf 3Bdr/2Bth	\$37,000	\$40,060	108
6	7	30	30	95	7/29/2011	1994 Fleetwood 452 1800 SF 3Bdr/2Bth	\$69,000	\$58,620	93
7	7	30	30	128	12/20/2011	1990 Skyline 452 1512 SF 3Bdr/2Bth	\$37,000	\$29,450	80
8	7	30	30	91	9/22/2011	1986 Fleetwood 452 1560 sf 3Bdr/2Bth	\$59,500	\$60,090	103
9	7	30	28	171	8/15/2011	1996 Gldn West 452 1512 SF 3Bdr/2Bth	\$99,000	\$71,720	72
10	7	30	28	235	11/30/2011	1996 Gldn West 452 1296 SF 2Bdr/2Bth	\$39,000	\$53,950	164

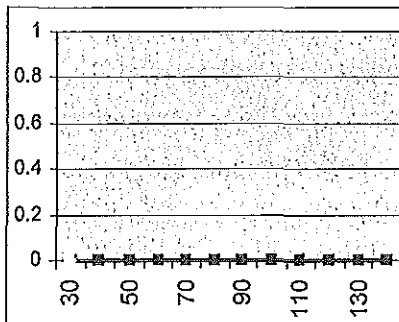
MEAN
94
MEDIAN
90
GEO MEAN
90
PRO
1.03

WTD MEAN
89
COD
24
COV
31

Explanation: The Mean with a Ratio of 94 has been selected as the best fit for these properties and is adjusted by the conclusion from the "Time Study" for residential properties (103), returning an adjusted Ratio of 97. The calculated adjustment is 103.

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

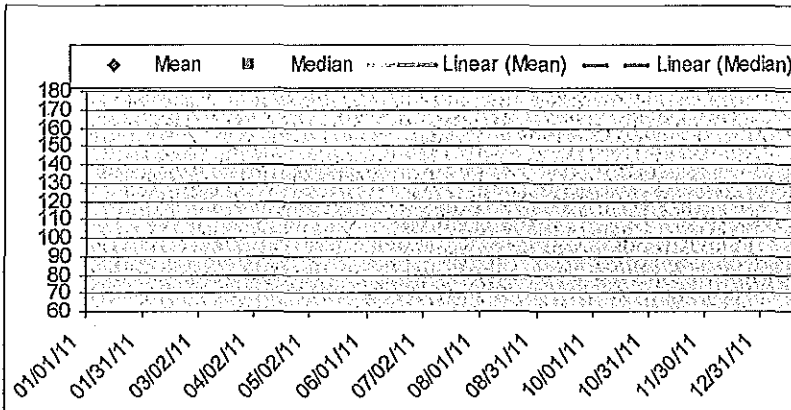
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE	RATIO
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	NO	
			CLS													

COLUMBIA County 2012 Ratio Study

RMV	App	# of			
Class	MA	SA	NH	Year	Sales
019	07	30	000		0

Location
Scappoose

RMV	App	# of			
Class	MA	SA	NH	Year	Sales

Location

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	2			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	136,660	100.00 %	140,760	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2012	Adjustment	103

Explanation

This analysis of sales of Personal Property Manufactured Homes in Springlake Park, MA 7 SA 30, has been done on an EXCEL spreadsheet, and that information is transferred to this page. The EXCEL spreadsheet follows this page. The Mean with a Ratio of 94 has been selected, and this Ratio is adjusted by the conclusion of the Time Study (103) for an adjusted Ratio of 97. The calculated adjustment from this Ratio is 103. Personal Property Manufactured Homes County wide were Re-Appraised this year.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

MANUFACTURED HOMES (PERSONAL PROPERTY) COUNTYWIDE

Excepting MA 7 SA 30, Springlake Park

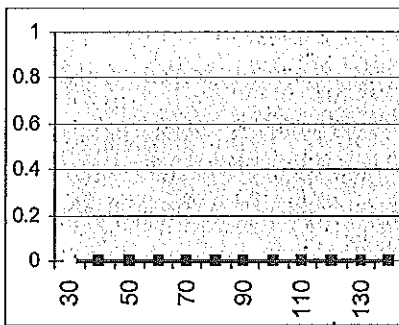
Sale #	MA	SA	Cond Code	ACCT #	SALE DATE	YEAR BUILT/ MANUFACTURER CLASS SIZE BD/BTH	ADJUSTED SALE PRICE	RMV	RATIO
1	7	06	30	1463	8/30/2011	1994 Fleetwood 451 924 sf 3Bdr/2Bth	\$17,000	\$16,450	97
2	7	02	30	308	3/18/2011	1974 Glenbrook 441 728 sf 2Bdr/1Bth	\$5,500	\$5,710	104
3	7	02	30	574	3/29/2011	1972 Concord 451 994 SF 2Bdr/1Bth	\$9,760	\$6,590	68
4	7	02	30	518	8/31/2011	1996 Guerdon 451 840 SF 2Bdr/1Bth	\$24,600	\$24,390	99
6	7	04	30	1809	1/28/2011	1981 Liberty 451 1044 sf 2Bdr 1.5 Bth	\$5,000	\$5,470	109
7	7	04	30	1789	4/7/2011	1980 Homette 451 924 SF 2Bdr/1Bth	\$7,000	\$6,220	89
8	7	04	30	1873	9/20/2011	1985 Kozy 451 784 SF 3Bdr/1Bth	\$6,000	\$7,690	128
9	7	05	33	2534	2/24/2011	1998 Skyline 462 1782 SF 3Bdr/2Bth	\$24,000	\$17,130	71
10	7	05	30	2072	7/18/2011	1988 Elcar 441 788 SF 2Bdr/1Bth	\$6,250	\$4,260	68
12	7	06	33	1537	3/26/2011	1987 Elcar 442 1080 SF 2Bdr/2Bth	\$10,600	\$6,430	61
13	7	06	33	1371	5/8/2011	1967 Marietta 451 684 sf 2Bdr/1Bth	\$8,500	\$7,010	108
14	7	06	30	805	3/23/2011	1976 Fleetwood 451 840 SF 2Bdr/1Bth	\$8,000	\$6,680	84
15	7	06	30	1405	9/26/2011	1978 Centennial 441 938 sf 2Bdr/2Bth	\$18,000	\$11,110	62
16	7	06	28	1386	6/8/2011	1976 Corinthian 442 1192 SF 3Bdr/1Bth	\$31,000	\$21,530	69

MEAN	WTD MEAN
87	82
MEDIAN	COD
86	18
GEO MEAN	COV
85	23
PRD	
1.06	

Explanation: The Median with a Ratio of 86 has been selected as the best fit for these properties and is adjusted by the conclusion from the "Time Study" for residential properties (103), returning an adjusted Ratio of 88.5. The calculated adjustment is 113.

COLUMBIA County 2012 Ratio Study

Frequency



30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

95%
Confidence

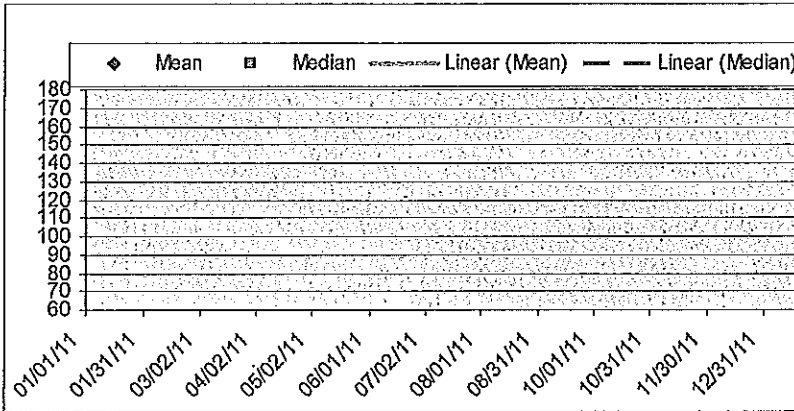
COV

Number Of Sales

0

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

2012 RATIO STUDY

ALL MAINTENANCE AREAS

STUDY AREA 60

ISLANDS

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	02	60	000		0	Scappoose	400	06	60	000		0	Rural St Helens
200	04	60	000		0	Rainier	800	04	60	000		0	Rainier
200	05	60	000		0	Clatskanie	800	05	60	000		0	Clatskanie
400	05	60	000		0	Clatskanie							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	28			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	1,790,160	100.00 %	1,790,160	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

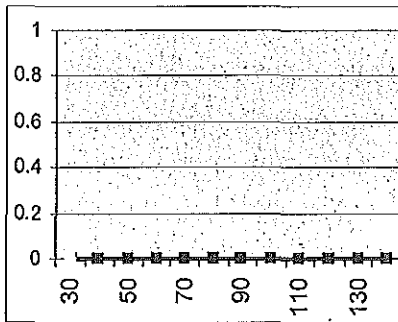
Properties located on Islands in the Columbia River EXCEPT those on Sauvies Island. These properties are historically few sales of these properties. Because of the lack of relevant data and the limited access to these properties, no adjustments are made.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

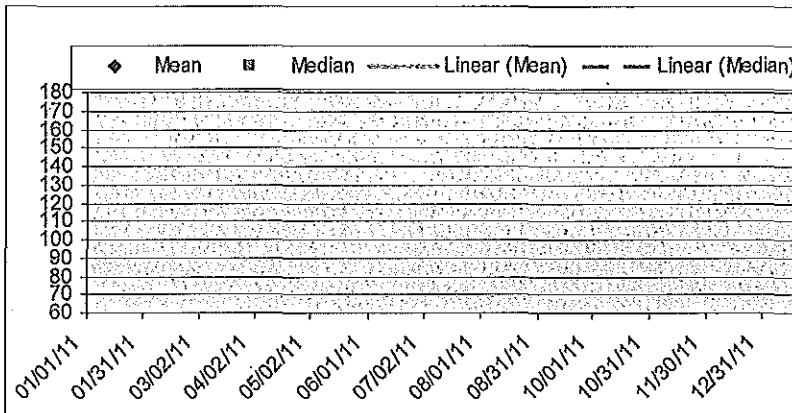
95%
Confidence

SD

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												

2012 RATIO STUDY

ALL MAINTENANCE AREAS

STUDY AREA 06

HIGHEST AND BEST USE
FOREST LANDS

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
600	06	06	000		0	Rural St Helens	600	02	06	000		0	Scappoose
200	02	06	000		0	Scappoose	600	03	06	000		0	Vernonia
200	06	06	000		0	Rural St Helens	600	04	06	000		0	Rainier
201	06	06	000		0	Rural St Helens	600	05	06	000		0	Clatskanie
400	06	06	000		0	Rural St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	667			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	92,449,930	99.96 %	92,449,930	99.96 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	28,650	0.03 %	28,650	0.03 %
Farm Improvement RMV	3,860	0.00 %	3,860	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

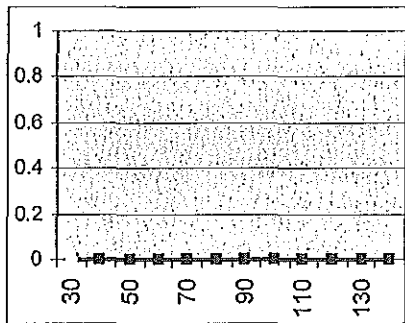
This grouping of properties are identified as Highest and Best Use timber lands and are located Countywide. They are usually large tracts of land located away from primary roads, often with topography and access limitations. There is historically little sales activity of these properties. The properties located in MA 3, MA 4 and MA 5 have been reappraised in 2010, 2011 and 2012 respectively. No adjustment is recommended for these properties.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

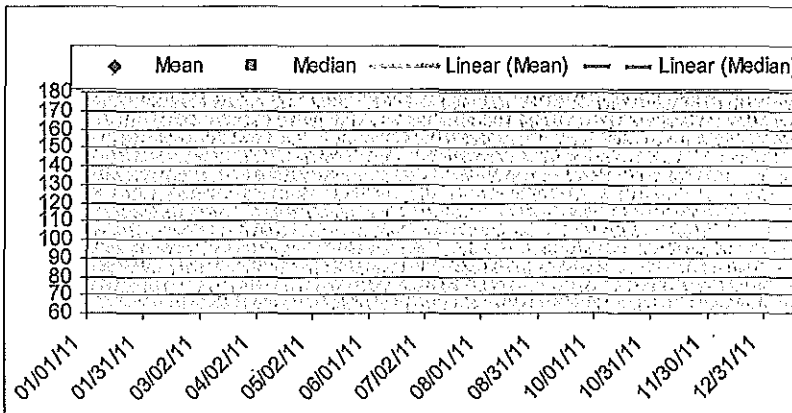
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

2012 RATIO STUDY

ALL MAINTENANCE AREAS

COMMERCIAL

AND

INDUSTRIAL

PROPERTIES

ALL 20X and 30X CLASSES

COLUMBIA County 2012 Ratio Study

Adjustment Calculation Summary

Sample - Number of Sales	2			
Population - Number of Accounts	602			
Sales as a percentage of the Population	0.33 %	Pre-Trend Brkdw	Post Trend Values	Post Trend Brkdw
Prior Year Population Values				
Land RMV	28,884,260	100.00 %	28,884,260	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

There were only two usable sales of Unimproved Commercial Properties that were available for analysis during the study year. This small sample does not provide adequate data for a reliable conclusion for these properties. Therefore NO ADJUSTMENT is recommended. It is recognized that all commercial properties within Columbia County are in need of re-appraisal, and this re-appraisal is scheduled to be done after the completion of the current re-appraisal of the residential properties. This delay is caused by limited available resources.

Performance History

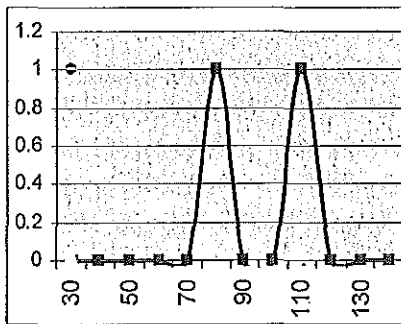
	2012	2011	2010	2009	2008
COD	14.56	-	-	0.00	-
PRD	1.00	-	-	1.00	-

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	01	00	000		0	St Helens	200	03	00	000		0	Vernonia
200	01	01	000		0	Columbia City	200	03	31	000		0	Vernonia
200	01	72	000		0	St Helens	200	04	00	000		0	Rainier
200	01	73	000		0	St Helens	200	04	41	000		0	Rainier
200	01	71	000		0	St Helens	200	04	42	000		0	Rainier
200	02	00	000		0	Scappoose	200	04	44	000		0	Rainier
200	02	14	000		0	Scappoose	200	04	45	000		0	Rainier
200	02	15	000		0	Scappoose	200	05	00	000		0	Clatskanie
200	02	21	000		0	Scappoose	200	05	51	000		0	Clatskanie
200	02	22	000		0	Scappoose	200	05	55	000		0	Clatskanie
200	02	23	000		0	Scappoose	200	06	00	000		0	Rural St Helens
200	02	25	000		0	Scappoose	200	06	54	000		0	Rural St Helens
200	02	41	000		0	Sauvies Island	200	06	61	000		0	Rural St Helens
200	02	45	000		0	Sauvies Island	200	06	62	000		0	Rural St Helens
200	02	72	000		0	Scappoose	200	06	63	000		0	Rural St Helens
200	02	88	000		0	Scappoose	200	06	64	000		0	Rural St Helens
200	02	12	000		0	Scappoose	200	06	65	000		0	Rural St Helens
200	02	11	000		2	Scappoose	200	06	71	000		0	Rural St Helens

COLUMBIA County 2012 Ratio Study

Frequency



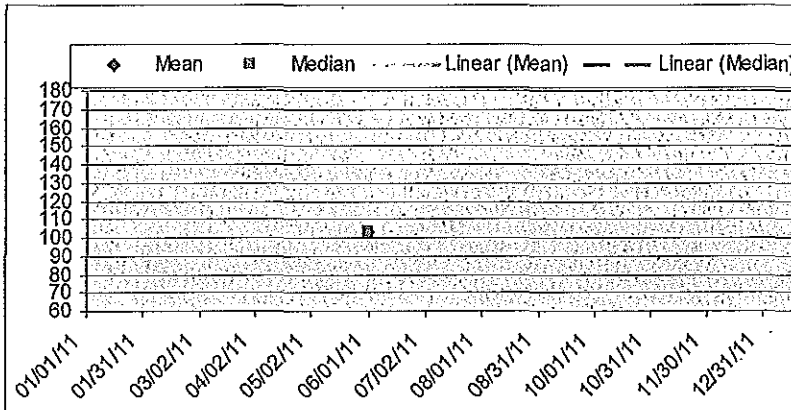
Number Of Sales

2

Median	103	Wtd Mean	103
AD	15.00	GeoMean	102
COD	14.56	PRD	1.00
Mean	103	95% Confidence	29.40
SD	21.21		
COV	20.60		

Central Tendencies

Month	Mean	Median	Sales
Jun-11	103	103	2



AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	11	000	200		30	3N2W13-AC-03400	2011	4288	2.37	588,000	0	588,000	671,000	Jun-11	1	88
02	11	000	200		30	3N2W13-DB-00200	2011	4173	1.27	782,400	0	782,400	661,764	Jun-11	2	118

COLUMBIA County 2012 Ratio Study

Adjustment Calculation Summary

Sample - Number of Sales	4			
Population - Number of Accounts	1,097			
Sales as a percentage of the Population	0.36 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	151,702,020	42.09 %	151,702,020	42.09 %
OSD RMV	188,000	0.05 %	188,000	0.05 %
Residential Improvement RMV	205,790,250	57.09 %	205,790,250	57.09 %
Farm Improvement RMV	2,778,530	0.77 %	2,778,530	0.77 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

There were only four usable sales of Improved Commercial properties County wide available for analysis during the Study period January 1, 2011 through December 31, 2011. This small sample does not provide adequate data for a reliable conclusion. It is recommended that NO ADJUSTMENT be made to these properties. It is recognized that a complete re-appraisal of Commercial Properties is needed, and this reappraisal is scheduled to be done after the completion of the re-appraisal of residential properties within Columbia County. This delay in the re-appraisal of Commercial Properties is caused by limited resources available.

Performance History

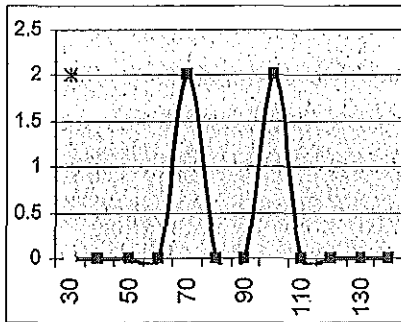
	2012	2011	2010	2009	2008
COD	18.02	-	-	27.56	-
PRD	1.09	-	-	1.17	-

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
201	01	00	000		0	St Helens	201	02	15	000		0	Scappoose
201	01	73	000		0	St Helens	201	02	13	000		0	Scappoose
201	01	15	000		0	St Helens	201	03	00	000		2	Vernonia
201	01	71	000		0	St Helens	201	03	31	000		0	Vernonia
201	01	74	000		0	St Helens/Col City	201	04	44	000		0	Rainier
201	01	72	000		0	St Helens	201	04	42	000		0	Rainier
201	01	01	000		0	Columbia City	201	04	00	000		0	Rainier
201	02	11	000		1	Scappoose	201	04	41	000		0	Rainier
201	02	25	000		0	Scappoose	201	05	51	000		0	Clatskanie
201	02	14	000		0	Scappoose	201	05	00	000		0	Clatskanie
201	02	00	000		0	Scappoose	201	06	00	000		0	Rural St Helens
201	02	23	000		0	Scappoose	201	06	63	000		0	Rural St Helens
201	02	12	000		0	Scappoose	201	06	71	000		0	Rural St Helens
201	02	72	000		0	Scappoose	201	06	61	000		0	Rural St Helens
201	02	22	000		0	Scappoose	201	06	64	000		0	Rural St Helens
201	02	21	000		0	Scappoose	201	06	62	000		1	Rural St Helens

COLUMBIA County 2012 Ratio Study

Frequency



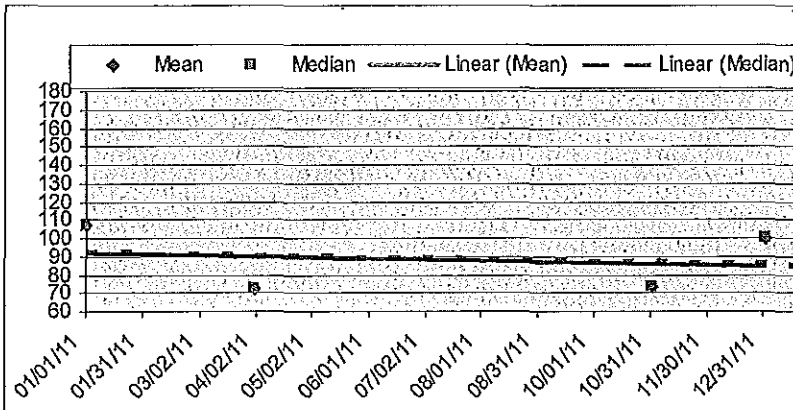
Number Of Sales

4

30	0
40	0
50	0
60	0
70	2
80	0
90	0
100	2
110	0
120	0
130	0
140	0

Median	86	Wtd Mean	81
AD	15.50	GeoMean	87
COD	18.02	PRD	1.09
Mean	88	95% Confidence	17.77
SD	18.13		
COV	20.60		

Central Tendencies



Month	Mean	Median	Sales
Jan-11	107	107	1
Apr-11	72	72	1
Nov-11	73	73	1
Jan-12	100	100	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	11	000	201	500	33	3N2W13-CA-01004	2011	2674	0.66	662,380	350,550	1,012,930	1,400,000	Apr-11	1	72
03	00	000	201	553	28	4N4W04-CB-01300	2011	8953	0.07	35,910	108,830	144,740	198,750	Nov-11	2	73
06	62	000	201	500	33	5N2W36-C0-00400	2012	191	3.41	218,430	281,570	500,000	500,000	Jan-12	3	100
03	00	000	201	571	30	4N4W04-BC-04000	2011	598	0.14	74,560	127,900	202,460	190,000	Jan-11	4	107

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
300	01	00	000		0	St Helens	300	04	00	000		0	Rainier
300	01	01	000		0	Columbia City	300	04	41	000		0	Rainier
300	01	78	000		0	St Helens	300	05	00	000		0	Clatskanie
300	02	00	000		0	Scappoose	300	06	00	000		0	Rural St Helens
300	03	00	000		0	Vernonia	300	06	78	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	133			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	42,321,590	100.00 %	42,321,590	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

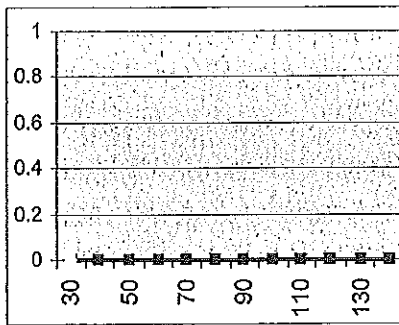
There were no usable sales of Unimproved Industrial Properties during the study period, and therefore no adjustment is warranted at this time. A re-appraisal of these properties is scheduled to be done after the re-appraisal of residential properties in Columbia County. This delay is caused by limited resources available.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	26.84	41.69	14.63
PRD	-	-	0.72	0.87	1.11

COLUMBIA County 2012 Ratio Study

Frequency



30 0
40 0
50 0
60 0
70 0
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

95%
Confidence

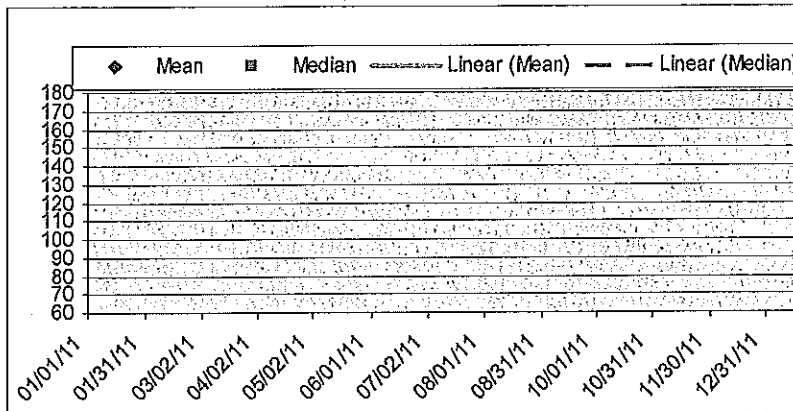
COV

Number Of Sales

0

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
301	01	00	000		0	St Helens	301	04	42	000		0	Rainier
301	01	78	000		0	St Helens	301	04	90	000		0	Rainier
301	01	90	000		0	St Helens/Col City	301	05	00	000		0	Clatskanie
301	02	00	000		1	Scappoose	301	05	90	000		0	Clatskanie
301	02	90	000		0	Scappoose	301	06	00	000		1	Rural St Helens
301	03	00	000		0	Vernonia	301	06	61	000		0	Rural St Helens
301	04	00	000		0	Rainier	301	06	78	000		0	Rural St Helens
301	04	41	000		0	Rainier	301	06	90	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	2			
Population - Number of Accounts	193			
Sales as a percentage of the Population	1.04 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	55,036,860	56.49 %	55,036,860	56.49 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	42,134,580	43.24 %	42,134,580	43.24 %
Farm Improvement RMV	264,180	0.27 %	264,180	0.27 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

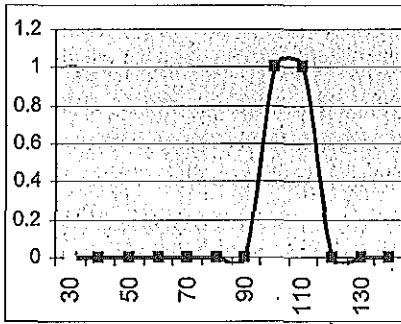
There were only two usable sales in this category during the Sales Year, and this does not provide an adequate sample to derive a reliable conclusion. Therefore it is recommended that no adjustment to these properties be made at this time. A re-appraisal of these properties is scheduled to be done after the conclusion of the re-appraisal of the residential properties in Columbia County. This delay is caused by current limited resources.

Performance History

	2012	2011	2010	2009	2008
COD	3.13	-	22.49	41.69	-
PRD	0.99	-	0.84	0.87	-

COLUMBIA County 2012 Ratio Study

Frequency

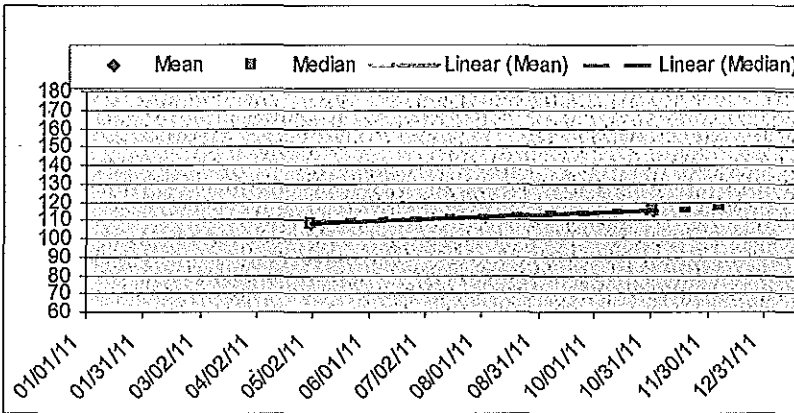


Number Of Sales

2

Median	112	Wtd Mean	113
AD	3.50	GeoMean	112
COD	3.13	PRD	0.99
Mean	112	95% Confidence	6.93
SD	5.00		
COV	4.46		

Central Tendencies



Month	Mean	Median	Sales
May-11	108	108	1
Nov-11	115	115	1

AP AR	SA	NH	PRP CLS	BLD CLS	RJ CD	MAP NO.	BOOK	PAGE	ACRES	RMV LAND	RMV IMP	TOTAL VALUE	SALES PRICE	SALE DATE	SALE NO	RATIO
02	00	000	301	190	30	3N2W12-AA-00400	2011	3683	1.54	209,590	49,300	258,890	240,000	May-11	1	108
06	00	000	301	571	30	5N1W33-CD-01500	2011	8528	5.02	413,970	162,300	576,270	500,000	Nov-11	2	115

2012 RATIO STUDY

ALL MAINTENANCE AREAS

MULTI-FAMILY

(5 PLUS UNITS)

PROPERTIES

701 PROPERTY CLASS

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
701	01	00	000		0	St Helens	701	05	00	000		0	Clatskanie
701	02	00	000		0	Scappoose	701	06	00	000		0	Rural St Helens
701	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	54			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	7,889,310	18.26 %	7,889,310	18.26 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	35,285,590	81.66 %	35,285,590	81.66 %
Farm Improvement RMV	36,060	0.08 %	36,060	0.08 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

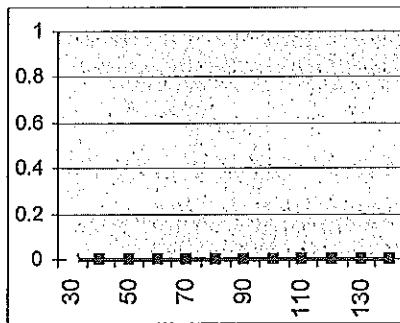
There were no usable sales of 5-Plus Multi-Unit properties during the sales year. A search of past sales indicates that only three such properties were identified as usable since 2007. Based on this limited data, it is recommended that no adjustment to these properties be made at this time. It is anticipated that a re-appraisal of these properties will occur at the same time as the Commercial and Industrial Properties.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	0.00	0.00
PRD	-	-	-	1.00	1.00

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales

0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

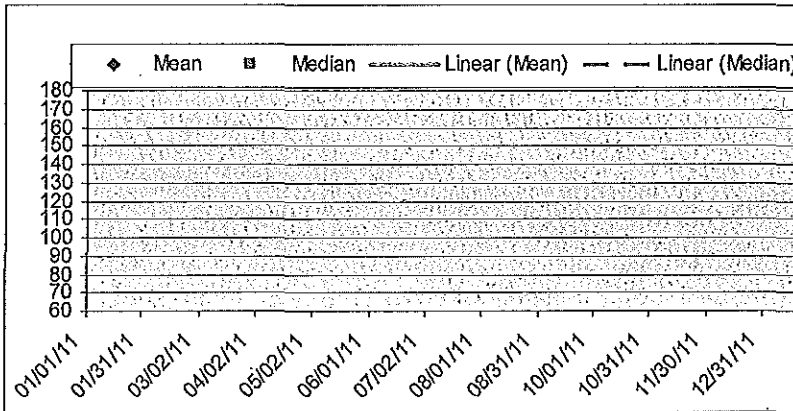
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

2012 RATIO STUDY

ALL MAINTENANCE AREAS

PROPERTY CLASS 221

COMMERCIAL FLOATING

PROPERTY

COLUMBIA County 2012 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
221	01	00	000		0	St Helens	221	05	00	000		0	Clatskanie
221	02	00	000		0	Scappoose	221	06	00	000		0	Rural St Helens
221	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0			
Population - Number of Accounts	13			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	5,191,060	100.00 %	5,191,060	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	100			
RMV Adjustment	100			
Before Ratio	100			
Overall Adjustment Factor	100			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	100	2012	Adjustment	100

Explanation

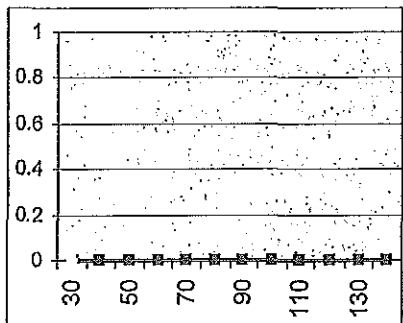
There were no usable sales of Commercial Floating Properties during the Study Year, and no adjustment is warranted.

Performance History

	2012	2011	2010	2009	2008
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2012 Ratio Study

Frequency



Number Of Sales 0

30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

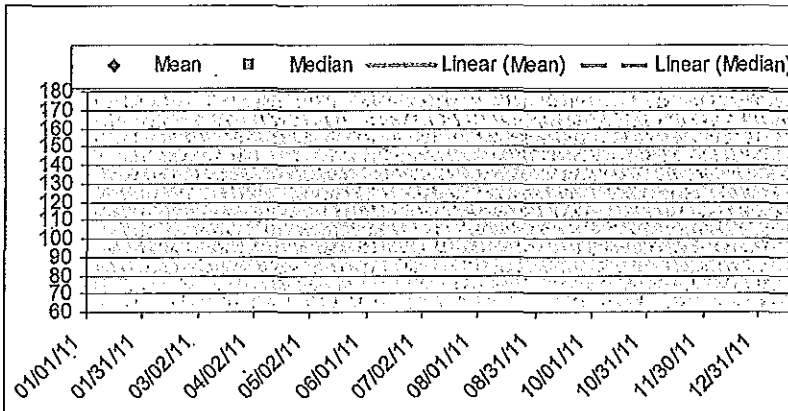
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



AP	SA	NH	PRP	BLD	RJ	MAP NO.	BOOK	PAGE	ACRES	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			CLS	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
AP	SA	NH	PR	BLD	RJ	ACCOUNT NO	BOOK	PAGE	AC	RMV	RMV	TOTAL	SALES	SALE	SALE
AR			P	CLS	CD					LAND	IMP	VALUE	PRICE	DATE	RATIO
			CLS												NO

Coefficient of Dispersion 2012

AREAS OF CONCERN

Coefficients of Dispersion by Maintenance Area, Study Area and Property Class from the Sales File with sales date January 1, 2011 through December 31, 2011. This is the sales study period used in the 2012 Ratio Report.

Maintenance Area	Study Area	Real Property Class	COD	Standard for PC
MA 1	15	101,109	27.31	15
MA 1	43	101	17.52	15
MA 3	00	101,109	15.51	15
MA 3	03	101,109	15.51	15
MA 3	38	109	15.51	15
MA 3	39	101	15.51	15
MA 3	40	101	15.51	15
MA 3	00	400	52.50	20
MA 3	31	400	52.50	20
MA 3	37	400	52.50	20

The Coefficient of Dispersion for the properties listed above have exceeded the Standards. Each of the areas listed have unique characteristics or market influences that need recognition.

The properties within the MA 1, SA 15 are Improved Properties sited along the Columbia River within the City Limits of St. Helens and Columbia City. There were only two sales during the Sales period, both sales occurring on the same day with extreme ratios.

The properties listed in MA 1 SA 43 are Townhouse, Row House or Attached Homes. The Market Value for these properties in the has been dramatically influenced by foreclosures and the purchase of these properties by investors purchasing these properties for rentals.

The properties in MA 3 SA's 00, 03 38, 39 and 40 continue to be heavily influenced by current Market conditions and the remaining stigma from the floods within the Vernonia City Limits.

Only two sales occurred in the Rural Vernonia area (MA 3, SA's 00, 31 and 37) during the Sales Period of Unimproved Properties. Because of this small sample size, the COD has been skewed for these properties.

2012

AREAS OF CONCERN

Price Related Differential by Maintenance Area, Study Area and Property Class from the Sales File with sales date January 1, 2011 through December 31, 2011. This is the sales study period used in the 2012 Ratio Report.

[illegible]