

COLUMBIA COUNTY ASSESSOR



Certified Ratio Study

January 1, 2015

2015 Ratio Study for Columbi County

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2015 Ratio Study for Columbia County

Certification & Analysis of
Valuation Methods and Procedures

State of Oregon)
) SS.
County of Columbia)

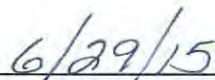
I, Sue Martin, Assessor of Columbia County, State of Oregon, do hereby certify that I have prepared a ratio study for the current tax year according to ORS 309.200 and guidelines developed by the Department of Revenue, and that the attached is a complete and accurate copy of the original now on file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

Sales Data Analyst: Joelle Leach

Phone: 503-397-2240

2015 Ratio Study for Columbia County

Introduction;

The purpose and description of the Ratio Study is:

1. To measure the level of appraised value (RMV) relative to the market value as of the assessment date of Jan 1st. For 2015, this is the relationship between the set-up real market values for all re-calculated and re-appraised areas. For those not yet re-calculated or re-appraised, it is the relationship to the prior years 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, Study Areas and Property Classes:

Columbia County is divided into six (6) appraisal areas as illustrated on the County Map located on page 14. These appraisal areas are referred to as Maintenance Areas (MA). Properties within these areas are grouped together for market analysis and adjustment by using study area codes and/or property class codes. Listings of these codes can be found on page 16.

Also referenced on the Area list is Maintenance Area 7. This area is not noted on the County map but is designated for personal property Manufactured Structures located within the County, regardless of location.

The Ratio Study format:

The format of the Ratio Study is intended to reflect the adjustment program. Most notably are the "Summary of Adjustment and After Ratios" and the "Market Area Conclusion" portions of this study. The remaining sections lend additional support and provide further explanation of the adjustment program.

Summary of Adjustments and After Ratios

This summarizes the adjustments by Maintenance Area (MA), Study Area (SA) and Neighborhood (NH). Adjustments are made in general categories by Real Market Value class (RMV class):

1. Residential Urban (RMV class 1XX); Rural Tract (RMV class 4XX or 8XX) - This includes residential land, single family site built dwellings, real property manufactured structures, condominium's, 2-4 unit multi-family properties within the city limits and rural properties which include small rural residential parcels to large farm and forest parcels.
2. Commercial (RMV class 2XX) and Industrial (RMV class 3XX) - This includes

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commercial, industrial and multi-family properties appraised by the County in urban or rural locations.

3. Others: this is for properties which do not fit well into any of the categories or may be better reported as a separate group.

Studies

Following are the essential elements which make up the Ratio Study. They include the individual ratio studies as well as the supporting sales listings and statistics.

1. Market grouping: The assessment system provides for adjusting values by market group 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 groupings are the most common market groupings used in this report. They may define the market by location, type of property or those that have a special use.
2. Study Pages: each study is two or more pages in length and identifies the Real Market Class(es), the Study Areas (SA), shows the calculation of the adjustment and also explains how the factors used in the calculation were selected. Also, each study includes a sales listing with related statistics. The following are the main elements of the first page of the Study:
 - A. Market Identification. This describes the population for which the individual study is done. Typically this is by the RMV class, MA and SA followed by a general description. Most locally assessed properties are identified and a trend conclusion is completed whether or not a sales listing can be generated or a conclusion of "No Trend" is determined.
 - B. Adjustment Calculation Summary. This section identifies the following:
 - (1) The size of the sales sample used.
 - (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, on site development (OSD) RMV, residential improvement RMV and farm improvement (ancillary buildings) RMV as is documented in the Assessor 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.
 - (4) The "Selected Ratio from Sales" is the ratio selected from the Mean, Median, Weighted Mean or Geometric Mean. The selected ratio is the ratio which has been determined to provide the "best fit" for the study. Ratio conclusions are based on the following principles:

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- a. No one sale should have a large influence on the ratio indications. The objective is to: avoid a Mean distorted by an extreme ratio; avoid a Weighted Mean influenced by high valued properties and to avoid a Median when gaps exist in the middle of the frequency distribution.
- b. Split ratios within a study. Ratios above and below 100 and can be a 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.
- c. If an adjustment is clearly needed then it is applied. Likewise, the adjustment with the greatest support is applied.
- d. Reliability is variable: it 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. A useful way to measure reliability is by using confidence interval calculations.

C. Adjustment Calculation Summary.

- (1) The selected ratio may be adjusted by the results of the time study and this adjusted ratio is then entered. If the time adjustment is used, the adjustment is identified in the explanation portion of the analysis.
- (2) The "Before Ratio" is a measure of RMV assessment at an established point in time for the tax year before any adjustments are applied.
- (3) Overall adjustment factor. This is the adjustment needed to bring the prior years RMV (or the current years re-calculated RMV) to the statutorily required 100% real market value as of the January 1st assessment date of the current year. It is calculated by dividing 1 by the Before Ratio. For improved properties, the overall adjustment factor is separated into the following:
 - a. Land Adjustment Factor: the adjustment by which the land portion of a property is adjusted. It usually is the land adjustment factor used in the analysis of unimproved land within the same maintenance area and study area. However, the adjustment may be from the analysis of the improved classes if an insufficient sample is available.
 - b. OSD Adjustment Factor: the adjustment factor which brings the site improvement portion of the property to 100% of RMV. This value is available as a separate component for improved commercial or industrial properties but is included in the land adjustment.
 - c. Residential Improvement Factor: the adjustment factor needed to bring the residential and associated improvements to 100% of RMV as part of the overall adjustment.

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- d. Farm Improvement Adjustment: the adjustment factor applied as part of the overall adjustment that will bring outbuildings and other ancillary structures to 100% real market value.
 - e. After Ratio. This tests the County's ratio study program. It measures the valuation to be sure it meets the 100% real market value requirements as outlined in statute.
- D. Explanation. This is a written statement explaining which of the Central Tendency Indicators were selected in order to determine the ratio used in the analysis. If other factors contribute to the conclusion they may be mentioned here.
- E. Performance History. A historical display of performance (valuation).
- (1) Coefficient of Dispersion (COD): The history of COD, if available, from 2011 through 2015. A COD higher than the maximum for the property class and type is an indication that the property class and/or MA may have a valuation problem. The acceptable measurement of uniformity ranges are when the COD percentages are between 10 to 20.
 - (2) Price Related Differential (PRD): The PRD history, if available, from 2011 through 2015. The measurements for vertical equity are:
 - a. A PRD above 1.00 suggests that high-valued properties are under-appraised and low-valued properties are over-appraised (regressive).
 - b. A PRD less than 1.00 suggests that high-value properties are over-appraised and low-valued properties are under-appraised (progressive).
 - c. A PRD that is within a range of .98 to 1.03 are ideal.
- F. Adjustment (Adjusted Overall Ratio). This is an estimate of the level of appraised value (RMV) relative to the market value as of the assessment date of Jan 1st. This is before adjusting the RMV (trending).

Performance Measures

To measure valuation, the following studies are performed:

1. For most studies there are sales listings (study listings). Each sale in the listing is identified by MA, SA, Neighborhood and Property Class. Once identified, then additional details are provided which more fully described 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:
 - A. Maintenance Area (MA): one of the seven appraisal areas.

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- B. Study Area (SA): market identification code.
- C. Neighborhood (NH): not used at this time, current designation is "000".
- D. Real Market Property Class: a three digit number identifying the type of property.
- E. Building Class: the type of main structure included in the sale.
- F. Sale condition code is also referred to as "Reject code" (RJ). Sales are identified by a code illustrating whether a sale is confirmed or not confirmed. The sales codes are as follows:
 - Code 24 Sale price varies from the RMV in excess of expected parameters but no sales review requested.
 - Code 28 The appraised value reflects the results of processing a sales review request.
 - Code 30 Unconfirmed sale from current sales year (verified by recorded instrument only).
 - Code 31 The sale is from a prior sales year (verified by recorded instrument only).
 - Code 32 Confirmed sale from prior sales year (confirmed by seller, buyer or agent).
 - Code 33 Confirmed Sale from current sales year (confirmed by seller, buyer or agent).
- G. Map Number: the Assessor's map and tax lot number. (Note: more than one tax lot may be involved but not displayed.)
- H. Book: the calendar year in which the document that transferred title to the property was recorded.
- I. Page: the recording number identifying the document that transferred title to the property.
- J. Acres: the land size expressed as acreage, if recorded in the Assessors file.
- K. RMV Land: the prior year appraised/trended land value.
- L. RMV Imp: the prior year appraised/trended improvement value.
- M. Total Value: the sum of the RMV land and RMV improvement. This is usually the total RMV from the assessment records. In some cases it is the value which would have been in the records if the property had not been changed

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(remodeled, subdivided, etc.) since the date of sale.

- N. Sales price: the sale price of the property as of the date of sale.
 - O. Sale date: the month and year the property sold.
 - P. Sale Number: within each listing, the sales are arrayed in an ascending order by ratio and each is identified with a number.
 - Q. Ratio: a comparison of the total appraised value to the sale price which is expressed as a percentage without the decimal point (total RMV/Sale price = Ratio). This indicates the level of appraised value relative to the market value of the property.
2. Explanation of statistics: As with all statistical analysis, the accuracy of the conclusions depend on adequate size samples which accurately represent the population. Judgements about grouping properties to get reasonably accurate results are based primarily on creating adequate minimum sample sizes or on Study Areas which have been determined to have moved similarly in the market. The descriptive statistics are found on the second page of each Ratio Study grouping. These are split into "Statistics of Central Tendency" and "Statistics of Distribution".
- A. Statistics of Central Tendency measures 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. However, 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 study are listed with the Statistics of Distribution. The Central Tendency statistics are also presented in graph form near the center of the second page. These central tendency measurements are comprised of the following:
 - (1) Median: the ratio value with the same number of ratios above as below. Those listings which display sizable gaps near their center may have an unreliable median.
 - (2) Mean (arithmetic mean): traditionally called the average, it is the sum of all ratios divided by the number of ratios. The Mean is distorted by extremely high or low ratios.
 - (3) Weighted Mean: the sum of the total RMV divided by the sum of the total sales prices. The sales with relatively high values or prices will have the more effect on this measure.
 - (4) Geometric Mean; the "Nth" root of the product of the ratios, where "N" is the number of ratios in the array.
 - B. Statistics of Distribution: this performance measurement describes how values are distributed within the group. Essentially, how far ratios are from a central

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tendency. Distribution characteristics tend to indicate the accuracy of RMV and the consistency of the marketplace. Ratio studies in Columbia County are usually (by necessity) done with a rather limited numbers of sales. Therefore, 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.

- (1) Frequency Distribution: a listing used to visually display the distribution of sale by ratio range. This list appears on the second page of each individual study and is displayed in graph and numeric form.
 - (2) Average Deviation (AD): the average of the differences between each ratio and the Median for the entire group.
 - (3) Coefficient of Dispersion (COD): the average deviation converted to a percentage.
 - (4) Standard Deviation (SD): a measure of deviation from the 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 standard analysis than the COD.
 - (5) Coefficient of Variance (COV): the standard deviation converted to a percentage.
 - (6) Price Related Differential (PRD): a measure of "vertical equity". It is calculated by dividing the mean by the weighted mean.
 - a. Regressive: a PRD of greater than 1.00 indicates that higher priced properties are under appraised relative to moderate or low priced properties.
 - b. Progressive: a PRD of less than 1.00 indicates that lower priced properties are under appraised relative to the moderate or higher priced properties.
 - c. If the PRD is between .98 and 1.03, the degree of bias (vertical equity) is not considered significant.
 - (7) 95% Confidence Interval: 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.
- C. Currently, the "working" statistical standards are as follows:
- (1) Real Market Value = 100%

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(2) COD standards are:

Vacant Land (property class 100, 400)	20%
Real & Personal Manufactured Homes	25%
Urban Residential (property class 101, 109)	
Homogeneous	10%
Non-homogeneous	15%
Rural Improved (property class 401, 409)	20%
Apartments (property class 701)	12%
Commercial Improved (property class 201)	
Larger/Urban	15%
Smaller/Urban	20%
Industrial	no standard has been set

(3) The PRD standard is from .98% to 1.03%

Specially processed values

Not all assessed values are adjusted in the manner described in this report. Specially assessed values (Farm or Forest Deferred), certain personal property values and many industrial property values are recalculated or processed specially annually. The ratio study does not report these values. It does however, indicate how the RMV of farm and forest deferred properties will be adjusted.

Status of the Assessor's adjustment program:

The Columbia County Assessor and staff 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 those adjustments which are indicated by reliable market data to produce the most accurate appraisals possible. Any future modification 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.

MAINTENANCE AREA DESCRIPTIONS AND MAP

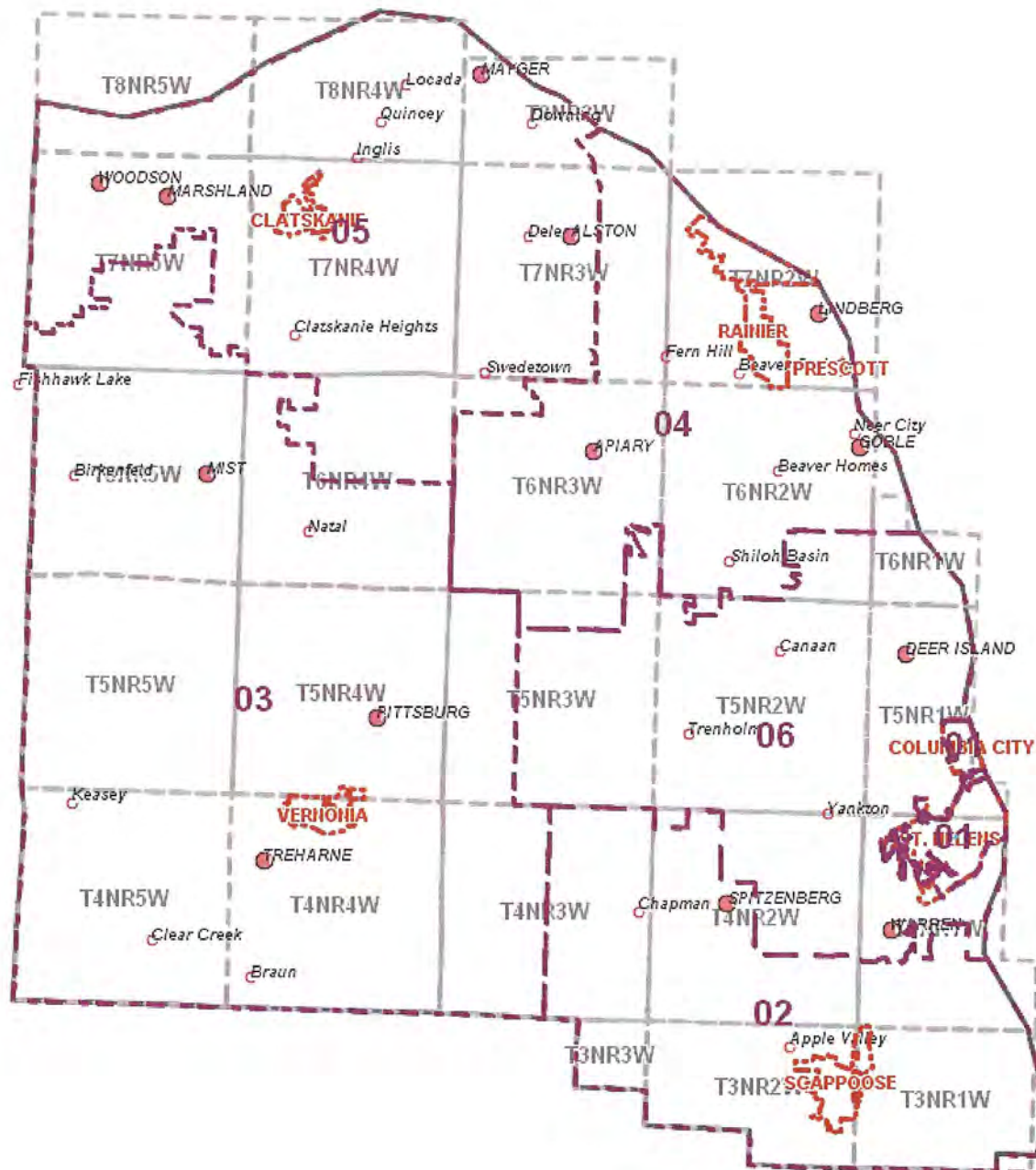
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- Maintenance Area 1: City of St. Helens
Columbia City
- Maintenance Area 2: City of Scappoose
Surrounding Rural Areas
- Maintenance Area 3: City of Vernonia
Surrounding Rural Areas
- Maintenance Area 4: City of Rainier
Surrounding Rural Areas
- Maintenance Area 5: City of Clatskanie
Surrounding Rural Areas
- Maintenance Area 6: Rural areas of St. Helens and Columbia City
North Warren Area
Deer Island

County Wide

- Maintenance Area 7: All Personal Property Manufactured Structures

Maintenance Areas



**PROPERTY CLASS
AND
RMV CLASS LIST
WITH
DESCRIPTIONS
AND COUNT**

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Property Class	RMV Class	Class Description	Current Year Count	Prior Year Count	Change from Prior Year
001	020	MISCELLANEOUS, LOGGING PERSONAL PROPERTY	0	0	0
003	003	MISCELLANEOUS, CENTRALLY ASSESSED	121	128	-7
010	010	UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED RESIDENTIAL	142	152	-10
014	101	IMPROVED RESIDENTIAL, HISTORIC	2	2	0
015	101	OPEN SPACE RESIDENTIAL	0	0	0
019	019	PERSONAL PROPERTY MS	1205	1223	-18
020	020	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED COMMERCIAL	15	18	-3
024	201	IMPROVED COMMERCIAL, HISTORIC ZONED COMMERCIAL	5	5	0
025	201	OPEN SPACE, GOLF COURSE LAND ZONING NOT SIGNIFICANT	4	4	0
		ENTERPRISE ZONE, IMPROVED COMMERCIAL ZONED			
028	201	COMMERCIAL	0	0	0
030	030	UNBUILDABLE(SIZE,DEQ DENIAL, ETC) ZONED INDUSTRIAL	5	7	-2
031	301	INDUSTRIAL, UTILITY PROPERTY	0	0	0
032	030	INDUSTRIAL, MINERALS	117	117	0
033	303	IMPROVED INDUSTRIAL, STATE RESPONSIBILITY	0	0	0
037	301	ENTERPRISE ZONE IMPROVED COUNTY IPR PROCESSED	0	0	0
038	303	ENTERPRISE ZONE, IMPROVED STATE IPR PROCESSED	4	5	-1
039	301	ENTERPRISE ZONE IMPROVED INDUSTRIAL	0	0	0
040	040	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	130	146	-16
041	401	IMPROVED ONLY TRACT,ZN NOT SIGNIFICANT	0	0	0
044	401	IMPROVED TRACT,HISTORIC ZONING NOT SIGNIFICANT	0	0	0
045	401	OPEN SPACE TRACT LAND ZONING NOT SIGNIFICANT	0	0	0
050	500	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	0	0	0
051	501	IMPROVED ONLY FARM, ZONING NOT SIGNIFICANT	0	0	0
054	501	IMPROVED FARM, HISTORIC ZONING NOT SIGNIFICANT	0	0	0
055	501	OPEN SPACE FARM LAND ZONING NOT SIGNIFICANT	0	0	0
060	600	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONING NOT SIGNIFICANT	0	0	0
061	601	IMPROVED ONLY FOREST, ZONING NOT SIGNIFICANT	0	0	0
070	700	UNBUILDABLE(SIZE, DEQ DENIAL,ETC) ZONED MULTI-FAMILY	0	0	0
071	701	IMPROVED ONLY, ZONED MULTI-FAMILY	0	0	0
100	100	VACANT LAND, ZONED RESIDENTIAL	888	931	-43
101	101	RESIDENTIAL IMPROVED, ZONED RESIDENTIAL	9080	9032	48
102	102	CONDOMINIUM	47	48	-1
109	109	M S IMPROVED, ZONED RESIDENTIAL	434	429	5
110	100	VACANT,H&B RESD 4 OR LESS UNITS ZONING NOT SIGNIFICANT	0	0	0
111	111	RESIDENTIAL, FLOATING PROPERTY	281	289	-8
120	100	VACANT, H & B USE RESIDENTIAL ZONED COMMERCIAL	0	0	0
121	101	SINGLE FMLY RESIDENCE IMPROVED ZONED COMMERCIAL	0	0	0
129	109	SINGLE FMLY RESIDENCE MS IMPRVD ZONED COMMERCIAL	0	0	0
130	100	VACANT, H&B USE RESIDENTIAL ZONED INDUSTRIAL	0	0	0
131	101	SINGLE FMLY RESIDENCE IMPROVED ZONED INDUSTRIAL	0	0	0
190	190	VACANT LAND, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0	0	0
191	191	IMPROVED, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0	0	0
199	199	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED RESIDENTIAL	0	0	0
200	200	VACANT LAND ZONED COMMERCIAL	124	114	10
201	201	COMMERCIAL IMPROVED, ZONED COMMERCIAL	747	767	-20
206	201	COMMERCIAL, MARINA/MOORAGE	60	27	33
207	207	ALL M S PARKS, REGARDLESS OF ZONE	41	40	1
208	201	COMMERCIAL, RETIRE/CARE FACILITY	8	7	1
209	209	M S IMPROVED, ZONED COMMERCIAL	0	0	0
221	221	IMPROVED COMMERCIAL, FLOATING PROPERTY	3	13	-10
290	290	VACANT, POTENTIAL DEVELOPABLE ZONED COMMERCIAL	0	0	0

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Property Class	RMV Class	Class Description	Current Year Count	Prior Year Count	Change from Prior Year
291	291	COMMRCL IMPRVD,POTENTIAL DEVELOP ZONED COMMERCIAL	0	0	0
299	299	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED COMMERCIAL	0	0	0
300	300	VACANT LAND, ZONED INDUSTRIAL	72	70	2
301	301	INDUSTRIAL IMPROVED, ZONED INDUSTRIAL	133	163	-30
303	303	INDUSTRIAL, STATE RESPONSIBLE IPR PROCESSED	37	39	-2
		INDUSTRIAL, M&E STATE AND COUNTY RESPONSIBLE IPR PROCESSED	58	54	4
308	308	INDUSTRIAL, M&E STATE AND COUNTY RESPONSIBLE IPR PROCESSED	58	54	4
309	309	M S IMPROVED, ZONED INDUSTRIAL	0	0	0
330	300	INDUSTRIAL, AGGREGATE MINE	23	25	-2
331	301	INDUSTRIAL, AGGREGATE MINE WITH IMPROVMENTS	14	15	-1
333	333	INDUSTRIAL IMPROVED, STATE RESP	0	0	0
338	308	INDUSTRIAL, AGGREGATE MACHINERY AND EQUIPMENT	3	3	0
390	390	VACANT LAND, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0	0	0
391	391	INDSTRL IMPRVD, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0	0	0
399	399	M S IMPROVED, POTENTIAL DEVELOPABLE ZONED INDUSTRIAL	0	0	0
400	400	VACANT H&B USE TRACT LAND, ZONING NOT SIGNIFICANT	691	698	-7
401	401	IMPROVED H&B USE TRACT, ZONING NOT SIGNIFICANT	4716	4689	27
409	409	M S H&B USE TRACT, ZONING NOT SIGNIFICANT	1255	1257	-2
440	400	VACANT H&B USE TRACT LAND, FARM DEF ZONED NON-EFU	0	0	0
441	401	IMPRVD H&B USE TRACT, FARM DEF, ZONED NON-EFU	1	0	1
449	409	M S H&B USE TRACT, FARM DEF, ZONED NON-EFU	0	0	0
450	400	VACANT H&B USE TRACT, FARM DEF, ZONED EFU	0	0	0
451	401	IMPROVED H&B USE TRACT, FARM DEF, ZONED EFU	0	0	0
459	409	M S H&B USE TRACT, FARM DEF, ZONED EFU	0	0	0
470	400	VACANT H&B USE TRACT,PERM FARM DISQ, ZONED EFU	0	0	0
471	401	IMPRVD H&B USE TRACT,PERM FARM DISQ, ZONED EFU	0	0	0
479	409	M S H&B USE TRACT, PERM FARM DISQ, ZONED EFU	0	0	0
		VACANT H&B TRACT,MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0	0	0
480	400	IMPRVD H&B TRACT, MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0	0	0
481	401	M S H&B USE TRACT,MLTPL SPEC ASMT, ZONING NOT SIGNIFICANT	0	0	0
489	409	VACANT TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT	0	0	0
490	490	IMPROVED TRACT, POTENTIAL DEVELOP, ZONING NOT SIGNIFICANT	0	0	0
491	491	M S, POTENTIAL DEVELOPABLE, ZONING NOT SIGNIFICANT	0	0	0
499	499	VACANT H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT	0	0	0
500	500	IMPRVD H&B USE FARM, NOT RECV FARM DEF, ZONING NOT SIGNIFICANT	0	0	0
501	501	M S H&B USE FARM, NOT RCVNG FARM DEF, ZONING NOT SIGNIFICANT	0	0	0
509	509	VACANT H&B USE FARM, RECEIVING FARM DEF, ZONED NON-EFU	147	156	-9
540	400	IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED NON-EFU	415	405	10
541	401	M S H&B USE FARM, RECEIVNG FARM DEF, ZONED NON-EFU	70	71	-1
549	409	VACANT H&B USE FARM, RECVNG FARM DEF, ZONED EFU	137	133	4
550	400	IMPROVED H&B USE FARM, RCVG FARM DEF, ZONED EFU	335	341	-6
551	401	M S H&B USE FARM LAND, RCVNG FARM DEF, ZONED EFU	30	29	1
559	409	AGRICULTURE, MOSTLY FARM RURAL MULT SPEC ASMTS	19	21	-2
580	400	AGRICULTURE, W/IMPS-MOSTLY FARM RURAL, MULT SPEC ASMTS	87	87	0
581	401	M S H&B USE FARM, MLTPL SP ASMT FARM USE PREDOMINANT, ZN NOT SIGN	12	12	0
589	409				

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Property Class	RMV Class	Class Description	Current Year Count	Prior Year Count	Change from Prior Year
600	600	VACANT H&B USE FOREST, NOT DESIGNATED, ZONING NOT SIGNIFICANT	561	559	2
601	601	IMPRVD H&B FOREST LAND, NOT DESIGNATED, ZONING NOT SIGNIFICANT	0	0	0
609	609	M S H&B FOREST LAND, NOT DESIGNATED, ZONING NOT SIGNIFICANT	0	0	0
640	400	VACANT H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	2030	2041	-11
641	401	IMPRVD H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	1993	1967	26
649	409	M S H&B USE TRACT FOREST/WLO, DESIGNATED, ZONING NOT SIGNIFICANT	618	605	13
660	600	VACANT, REFORESTATION	0	0	0
680	400	FOREST LAND, LAND ONLY-MOSTLY FOREST RURAL, MULT SPEC ASMTS	59	60	-1
681	401	FOREST LAND, WITHIMPS-MOSTLY FOREST RURAL, MULT SPEC ASMTS	171	171	0
689	409	M S H&B USE FL, MLTPL SP ASMT, FL PREDOMINANT, ZN NOT SIGNIFICANT	17	17	0
700	700	VACANT LAND, ZONED MULTI-FAMILY	0	0	0
701	701	IMPROVED 5 OR MORE UNITS, ZONED MULTI-FAMILY AND MS PARK IMPROVED	96	46	50
707	701	ALL M S PARKS, REGARDLESS OF ZONE	0	0	0
712	701	MULTIPLE HOUSING,	0	0	0
781	701	MULTIPLE HOUSING, LOW INCOME SPECIAL ASMT	6	6	0
790	790	VACANT LAND, POTENTIAL DEVELOP, ZONED MULTI-FAMILY	0	0	0
791	791	IMPRVD 5 OR MORE, POTENTIAL DEVELOP, ZONED MULTI-FAMILY	0	0	0
799	799	M S, POTENTIAL DEVELOPABLE, ZONED MULTI-FAMILY	0	0	0
800	800	RECREATION, LAND ONLY	148	148	0
801	801	RECREATION, WITH IMPROVMENTS	4	4	0
890	890	RECREATION, HILLCREST/COL ACRES POTENTIAL DEVELOPMENT	303	306	-3
910	200	CHURCH - VACANT	19	19	0
911	201	CHURCH - IMPROVED	101	102	-1
920	200	SCHOOL - VACANT	23	23	0
921	201	SCHOOL - IMPROVED	47	47	0
930	200	CEMETERY - VACANT	26	26	0
931	201	CEMETERY - IMPROVED	6	6	0
940	200	CITY - VACANT	359	358	1
941	201	CITY - IMPROVED	105	105	0
942	201	CITY - LEASED	0	0	0
950	200	COUNTY - VACANT	169	162	7
951	201	COUNTY - IMPROVED	51	47	4
952	201	COUNTY - LEASED	0	0	0
960	200	STATE OWNED - VACANT	165	162	3
961	201	STATE OWNED - IMPROVED	11	11	0
962	201	STATE - LEASED	1	1	0
964	401	EXEMPT, STATE GAME IN-LIEU OF	23	22	1
970	200	FEDERALLY OWNED - VACANT	46	46	0
971	201	FEDERALLY OWNED - IMPROVED	8	10	-2
976	201	FEDERALLY OWNED - NATIVE AMERICAN HOLDINGS	0	0	0
980	200	BENEVOLENT, FRATERNAL OWNERSHIP - VACANT	13	13	0
981	201	BENEVOLENT, FRATERNAL OWNERSHIP - IMPROVED	66	66	0
982	201	BENEVOLENT, FRATERNAL - LEASED	3	5	-2

2015 Ratio Study for Columbia County

Property Class	RMV Class	Class Description	Current Year Count	Prior Year Count	Change from Prior Year
990	200	PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES - VACANT	86	85	1
		PORT PROPERTIES OR OTHER MUNICIPAL PROPERTIES -			
991	201	IMPROVED	88	89	-1
994	201	EXEMPT, PORT: EXEMPT IN LIEU-OF PER ORS 307.120	8	6	2
995	201	EXEMPT, GOVERNMENT HOUSING AUTHORITIES	8	8	0
996	701	FARM LABOR CAMPS, DAY CARE CENTERS	1	1	0

Current Year Total: 29157

Prior Year Total: 29122

Total Change: 35

TIME ADJUSTMENT STUDY

2015 Ratio Study for Columbia County

Property sales within Columbia County from January 1, 2014 through December 31, 2014 were analyzed to determine an adjustment for change over time (time adjustment). These sales were separated into two groups:

1. RMV class 100, 101, 102 and 109. These are properties located within the city limits of St. Helens & Columbia City (MA 1), Scappoose (MA 2), Vernonia (MA 3), Rainier (MA 4) and Clatskanie (MA 5).
2. RMV class 400, 401, and 409. These properties are located outside the city limits within each maintenance area.

Conclusions:

The analysis for Urban Residential Property (RMV Class 100, 101 and related classes) indicates an adjustment of 104% is needed for all areas.

For Rural Residential Property in all maintenance areas (RMV Class 400, 401 and related classes), the time study analysis substantiates a 97% adjustment.

Commercial and Industrial property (RMV Class 200, 201, 300 and 301) had too few property sales to provide a reliable indication of change over time. Therefore, no time adjustment is supported for these properties.

The conclusions found on this page for this time adjustment study are supported by the subsequent pages.

How the conclusion from the time adjustment is applied in the Ratio Study:

1. The indicator of Central Tendency considered most appropriate is selected.
2. Once the Central Tendency is selected, it is then adjusted by the conclusion from the time study.

For example: for MA 1, SA 00, PC 101; the Median of 90 is selected. Next, multiply the adjustment by the conclusion from the time study (104) which then results in 94.

3. The product of this calculation (94) is then entered on the "Selected Ratio From Sales" line found on the first page of each section of the analysis.

2015 Ratio Study for Columbia County

Historical Time Adjustment Conclusions

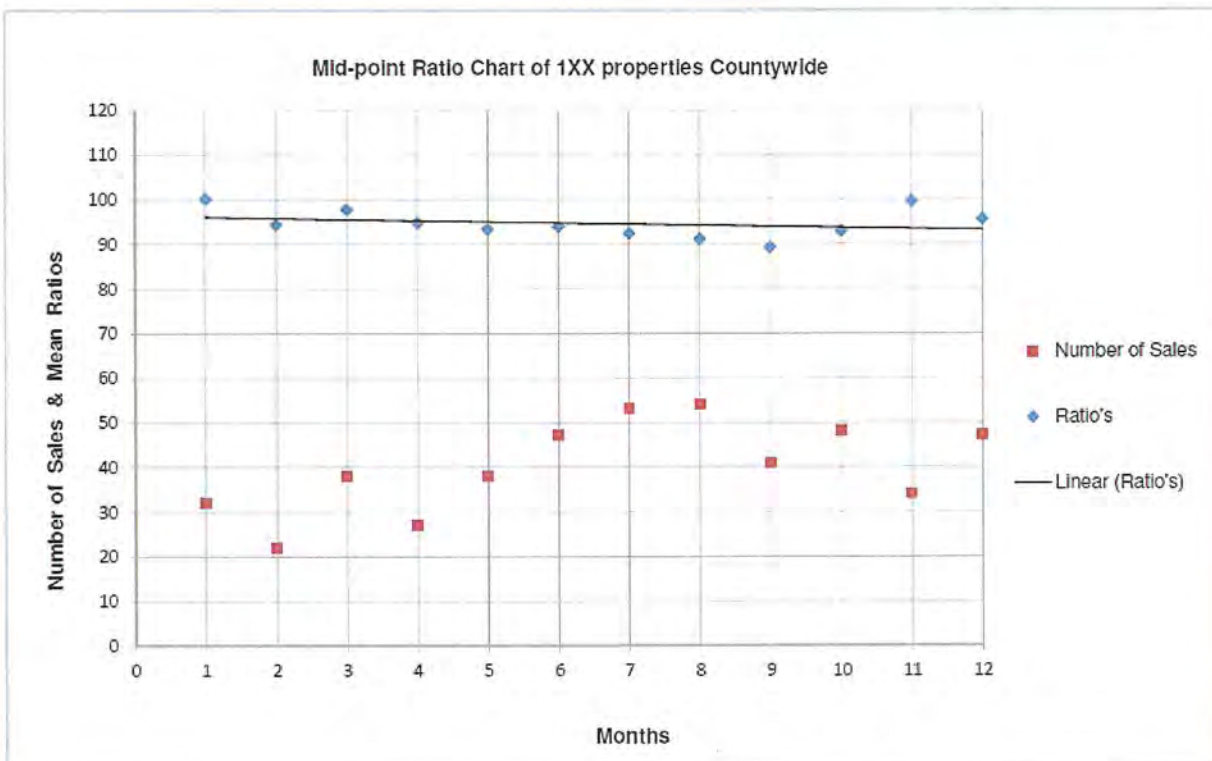
Following are the factors used to adjust "mid months" when prior year sales are used.

<u>Time Period</u>	<u>RMV Class 101</u>	<u>RMV Class 401</u>
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%
2013	98%	93%
2014	97%	106%
2015	104%	97%

2015 Ratio Study for Columbia County

Time Study for RMV Classes 1XX

					Ratio for Month					# Sales	Cumulative Sales for Month
					Mean	Median	GeoMean				
Quarter 1											
Mean 1	Median 1	GeoMean 1	Number of Sales	Cumulative Sales for Quarter	1	Jan	100	102	99	32	32
98	97	97			2	Feb	94	96	93	22	54
Quarter 2					3	Mar	98	95	97	38	92
Mean 2	Median 2	GeoMean 2	Number of Sales	Cumulative Sales for Quarter	4	Apr	95	93	94	27	119
94	94	93			5	May	93	94	92	38	157
Quarter 3					6	Jun	94	94	93	47	204
Mean 3	Median 3	GeoMean 3	Number of Sales	Cumulative Sales for Quarter	7	Jul	92	92	91	53	257
91	90	90			8	Aug	91	88	90	54	311
Quarter 4					9	Sep	89	88	89	41	352
Mean 4	Median 4	GeoMean 4	Number of Sales	Cumulative Sales for Quarter	10	Oct	93	93	92	48	400
94	93	93			11	Nov	100	96	98	34	434
					12	Dec	96	93	94	47	481
Total Sales			481	Total Sales 481							



Analysis: The mid-point of the sales is found to be July (the 7th month), with a corresponding Mean ratio of 92. The Jan 1, 2015 (end of Dec. 2014) trend line Mean ratio is 96. Therefore: $(96-92)/92=0.043$ or 4%;
 $100 + 4 = 104$

Conclusion: The time adjustment for RMV Class 1XX properties is 104%

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV		Rej	Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year					Class	Code					Price	Sales Date		Size	Ratio
1	2015	1	0	0	0	101	33		4N1W05-BA-03905	2014	46	180000	1/2/2014	431914	0.15	108
2	2015	1	0	0	0	101	30		5N1W34-CC-05200	2014	76	154900	1/7/2014	13901	0.13	70
3	2015	4	0	0	0	101	30		7N2W16-CC-00308	2014	78	160000	1/7/2014	18056	0.25	113
4	2015	3	0	0	0	101	30		4N4W05-AD-11100	2014	155	90000	1/7/2014	23334	0.18	112
5	2015	1	0	0	0	101	30		4N1W07-AB-03109	2014	172	153500	1/8/2014	12973	0.15	119
6	2015	3	0	0	0	101	30		4N4W04-BD-01601	2014	183	143000	1/8/2014	22908	0.18	109
7	2015	1	0	0	0	101	30		4N1W03-BD-01900	2014	208	200000	1/8/2014	9738	0.08	82
8	2015	1	0	0	0	100	30		4N1W05-AC-04700	2014	263	38000	1/14/2014	11670	0.28	103
9	2015	2	0	0	0	101	30		3N2W13-BD-09100	2014	287	173000	1/15/2014	4816	0.16	106
10	2015	1	0	0	0	101	30		4N1W04-BB-02000	2014	289	165000	1/14/2014	11465	0.18	98
11	2015	1	0	0	0	101	30		4N1W06-DC-02700	2014	301	235000	1/17/2014	12828	0.31	100
12	2015	4	0	0	0	100	30		7N2W16-CC-00314	2014	309	20000	1/14/2014	18062	0.19	105
13	2015	4	0	0	0	101	30		7N2W17-DA-01810	2014	342	191400	1/15/2014	18581	1.06	122
14	2015	1	0	0	0	101	30		4N1W05-CD-04200	2014	350	184900	1/17/2014	12563	0.35	99
15	2015	1	1	0	0	101	30		5N1W28-DA-02500	2014	354	291275	1/21/2014	14618	0.32	74
16	2015	2	0	0	0	109	33		3N2W12-AD-05403	2014	356	157000	1/16/2014	3459	0.22	102
17	2015	3	3	0	0	101	33		4N4W04-BD-05000	2014	459	86800	1/17/2014	22943	0.1	83
18	2015	1	0	0	0	101	30		4N1W04-DC-00200	2014	478	145400	1/23/2014	11141	0.13	94
19	2015	1	0	0	0	109	30		5N1W33-DB-01009	2014	483	95000	1/27/2014	13409	0.09	101
20	2015	2	33	0	0	101	30		3N2W12-DC-02503	2014	538	165500	1/29/2014	433103	0.06	117
21	2015	1	30	0	0	101	33		4N1W04-AB-03800	2014	543	190000	1/28/2014	10048	0.14	107
22	2015	2	0	0	0	101	30		3N2W13-BA-04707	2014	575	216000	1/28/2014	431965	0.14	96
23	2015	2	0	0	0	101	30		3N2W01-CC-02002	2014	582	173700	1/24/2014	2959	0.14	124
24	2015	2	0	0	0	101	30		3N2W13-AC-03318	2014	586	219900	1/29/2014	4462	0.24	92
25	2015	2	0	0	0	101	30		3N2W12-DC-00124	2014	597	220000	1/31/2014	4226	0.16	90
26	2015	3	0	0	0	101	30		4N4W05-DA-03409	2014	599	160000	1/28/2014	23411	0.2	93
27	2015	2	0	0	0	101	33		3N2W12-DA-04118	2014	633	259900	1/15/2014	4027	0.31	86
28	2015	2	0	0	0	101	33		3N1W07-CB-03000	2014	710	215000	1/31/2014	2857	0.14	91
29	2015	1	1	0	0	101	33		5N1W28-BD-00618	2014	711	226000	1/31/2014	14541	0.23	109
30	2015	1	0	0	0	101	33		5N1W33-CD-02800	2014	713	153000	2/4/2014	13535	0.12	83
31	2015	3	3	0	0	101	30		4N4W03-BB-02300	2014	742	103900	2/4/2014	22344	1.36	109
32	2015	1	21	0	0	101	30		5N1W21-CA-05700	2014	754	205000	2/4/2014	14101	0.24	108
33	2015	1	21	0	0	101	33		5N1W21-BC-01700	2014	827	222000	2/6/2014	31140	0.23	96
34	2015	1	0	0	0	101	30		4N1W04-CA-12700	2014	898	171900	2/8/2014	10671	0.13	70
35	2015	2	0	0	0	101	30		3N1W18-BC-00600	2014	900	272000	2/7/2014	2901	0.15	82
36	2015	2	0	0	0	101	30		3N2W13-CD-03400	2014	913	246995	1/27/2014	433518	0.14	100
37	2015	5	0	0	0	101	30		7N4W08-CD-01902	2014	928	150000	2/12/2014	25953	0.16	102
38	2015	2	0	0	0	101	30		3N2W11-AA-00700	2014	947	171675	2/14/2014	3094	0.34	104
39	2015	2	0	0	0	101	30		3N2W11-AA-00121	2014	962	300000	2/13/2014	3060	0.21	91
40	2015	2	0	0	0	101	30		3N2W12-DB-02500	2014	987	199000	2/14/2014	4070	0.21	85
41	2015	1	0	0	0	101	30		4N1W05-CC-02900	2014	1024	220000	2/13/2014	12283	0.27	108
42	2015	2	0	0	0	101	33		3N2W11-AA-01022	2014	1035	450000	2/19/2014	3121	0.17	108
43	2015	4	0	0	0	101	33		7N2W16-DD-00100	2014	1060	160000	2/14/2014	18361	0.52	77
44	2015	1	0	0	0	101	30		4N1W05-BC-06000	2014	1062	238000	2/15/2014	11884	0.12	88
45	2015	1	0	0	0	101	30		4N1W05-DC-07200	2014	1063	155000	2/20/2014	12617	0.2	101
46	2015	1	0	0	0	101	33		4N1W05-AD-08700	2014	1185	174900	2/19/2014	11763	0.35	75
47	2015	5	0	0	0	101	30		7N4W08-CA-00700	2014	1204	170000	2/26/2014	25773	0.26	111
48	2015	1	1	0	0	101	33		5N1W28-DA-00800	2014	1206	170000	2/26/2014	14601	0.15	103
49	2015	1	0	0	0	109	33		5N1W33-DB-01001	2014	1209	80000	2/25/2014	13401	0.09	121
50	2015	2	79	0	0	101	30		3N2W11-DA-02404	2014	1236	270000	2/26/2014	3211	0.23	118
51	2015	4	0	0	0	109	33		7N2W16-DC-03100	2014	1256	109000	2/28/2014	18291	0.26	88
52	2015	1	0	0	0	101	30		4N1W06-DC-04200	2014	1360	229500	3/4/2014	12843	0.12	95
53	2015	2	0	0	0	101	30		3N1W07-CC-01423	2014	1367	300000	3/4/2014	429888	0.16	85

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV		Rej	Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year					Class	Code					Price	Sales Date		Size	Ratio
54	2015	3	0	0	101	30	4N4W04-AC-03400	2014	1383	310000	2/25/2014	22642	0.39	67		
55	2015	1	0	0	101	33	4N1W05-AA-04100	2014	1389	149900	3/4/2014	11417	0.21	86		
56	2015	2	0	0	101	30	3N2W13-AD-08000	2014	1391	223500	3/5/2014	4544	0.14	93		
57	2015	1	0	0	101	30	5N1W32-DC-02601	2014	1393	239000	3/5/2014	13276	0.16	97		
58	2015	2	0	0	101	30	3N2W13-BD-03400	2014	1396	180000	3/4/2014	4756	0.14	104		
59	2015	2	0	0	101	30	3N1W07-CC-01006	2014	1405	248300	3/4/2014	434071	0.14	95		
60	2015	1	0	0	101	30	4N1W05-BD-01501	2014	1409	187500	3/6/2014	433540	0.23	85		
61	2015	1	0	0	101	33	4N1W06-DA-03500	2014	1516	200000	3/12/2014	12750	0.23	95		
62	2015	4	0	0	101	33	7N2W16-CD-03902	2014	1525	218000	3/9/2014	435523	0.2	112		
63	2015	4	46	0	101	33	7N2W17-DA-00500	2014	1546	137000	3/12/2014	18554	0.23	105		
64	2015	2	0	0	101	33	3N1W07-CC-01005	2014	1547	239900	3/10/2014	434070	0.15	97		
65	2015	1	0	0	101	30	4N1W08-BC-04600	2014	625	150000	1/30/2014	13197	0.17	143		
66	2015	5	0	0	101	30	7N4W08-AC-02000	2014	1511	77900	3/7/2014	25636	0.2	92		
67	2015	1	0	0	101	30	4N1W06-DC-01400	2014	1566	239900	3/13/2014	12815	0.22	92		
68	2015	2	0	0	101	30	3N2W13-AD-10200	2014	1579	210000	3/13/2014	4566	0.14	96		
69	2015	1	0	0	101	30	4N1W05-BD-05400	2014	1581	191100	3/14/2014	11962	0.17	90		
70	2015	2	0	0	100	33	3N1W07-CC-01015	2014	1628	177000	3/13/2014	434080	0.43	117		
71	2015	2	0	0	101	30	3N1W18-BC-00700	2014	1644	279900	3/14/2014	2902	0.15	83		
72	2015	3	0	0	101	30	4N4W05-DA-10400	2014	1729	131150	3/19/2014	23482	0.19	92		
73	2015	2	0	0	101	30	3N2W13-AC-03327	2014	1733	222500	3/19/2014	4471	0.15	93		
74	2015	1	0	0	101	30	4N1W07-AB-03180	2014	1737	179900	3/19/2014	13044	0.12	102		
75	2015	2	33	0	101	30	3N2W12-AD-03103	2014	1745	176000	3/21/2014	429900	0.09	109		
76	2015	5	0	0	101	33	7N4W08-AB-01800	2014	1768	130800	3/19/2014	25615	0.49	106		
77	2015	2	0	0	101	30	3N2W13-AA-05400	2014	1770	239900	3/19/2014	4397	0.15	92		
78	2015	2	0	0	101	30	3N2W12-DD-00704	2014	1772	201500	3/21/2014	4254	0.19	96		
79	2015	4	46	0	101	30	7N2W17-AD-06301	2014	1804	250000	3/22/2014	18524	0.35	90		
80	2015	1	0	0	109	30	4N1W05-BD-08600	2014	1835	124900	3/24/2014	11643	0.17	98		
81	2015	3	0	0	101	30	4N4W04-DA-00500	2014	1854	110750	3/23/2014	23089	0.2	93		
82	2015	2	0	0	101	33	3N2W13-CD-03300	2014	1856	255995	1/27/2014	433517	0.15	100		
83	2015	2	0	0	101	30	3N2W12-DD-04800	2014	1858	180000	3/27/2014	4320	0.18	108		
84	2015	1	0	0	101	33	4N1W05-DD-00603	2014	1873	205000	3/27/2014	434105	0.16	93		
85	2015	1	0	0	101	30	4N1W05-DB-06203	2014	1904	199900	3/27/2014	429791	0.16	103		
86	2015	1	0	0	101	30	4N1W05-CB-00116	2014	1910	249146	3/26/2014	12083	0.16	119		
87	2015	2	0	0	101	30	3N2W11-DA-02601	2014	1912	350000	3/28/2014	3222	0.36	74		
88	2015	2	0	0	101	30	3N1W07-CC-01007	2014	1985	245000	3/27/2014	434072	0.14	95		
89	2015	3	0	0	101	30	4N4W05-AC-03609	2014	1992	265000	3/31/2014	433343	0.15	93		
90	2015	2	0	0	100	30	3N2W13-C0-03701	2014	2030	978432	4/1/2014	434376	9.38	78		
91	2015	1	0	0	101	30	4N1W05-BD-06300	2014	2031	145000	4/1/2014	11971	0.12	112		
92	2015	2	0	0	101	30	3N2W11-DD-01400	2014	2063	253000	4/2/2014	3265	0.23	84		
93	2015	2	0	0	101	30	3N2W12-AA-01200	2014	2064	335000	3/28/2014	28483	0.14	79		
94	2015	2	33	0	101	33	3N2W12-AD-03102	2014	2066	176900	3/21/2014	429899	0.08	107		
95	2015	2	0	0	101	30	3N1W18-BB-00800	2014	2075	191000	4/3/2014	2895	0.15	96		
96	2015	1	0	0	101	30	4N1W05-BC-06900	2014	2114	230000	4/3/2014	11893	0.12	93		
97	2015	5	0	0	109	30	7N4W08-AD-03000	2014	2221	98500	3/29/2014	25674	0.22	113		
98	2015	1	30	0	101	33	4N1W08-BA-02000	2014	2242	240000	4/9/2014	13098	0.17	96		
99	2015	1	0	0	101	30	4N1W06-AD-02400	2014	2236	210900	4/9/2014	13988	1	101		
100	2015	2	0	0	101	33	3N2W12-DC-00117	2014	2238	239000	4/9/2014	4219	0.15	97		
101	2015	2	0	0	101	30	3N2W12-DC-00134	2014	2240	229900	4/9/2014	4236	0.14	90		
102	2015	1	0	0	101	30	4N1W04-DB-08201	2014	2341	120000	4/14/2014	11047	0.13	78		
103	2015	1	0	0	101	30	4N1W05-DB-02107	2014	2354	215000	4/15/2014	12463	0.11	87		
104	2015	2	0	0	101	30	3N2W13-AA-00600	2014	2356	246700	4/16/2014	4356	0.39	91		
105	2015	2	0	0	101	30	3N2W13-BA-02600	2014	2358	173000	4/15/2014	4624	0.22	98		
106	2015	2	0	0	101	30	3N2W12-BD-01900	2014	2361	106000	4/16/2014	3670	0.09	81		

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Sales Date	Acct No	Total Land	
	Year										Price				Size	Ratio
107	2015	2	0	0	101	30		3N1W07-CA-00111	2014	2405	235000		4/18/2014	2760	0.17	89
108	2015	2	0	0	101	33		3N2W02-DD-00622	2014	2421	343000		4/21/2014	3013	0.18	110
109	2015	3	0	0	109	30		4N4W04-AC-00903	2014	2529	108640		4/22/2014	22609	0.25	110
110	2015	1	0	0	101	33		5N1W32-DB-02200	2014	2533	244400		4/24/2014	433455	0.17	101
111	2015	5	0	0	101	30		7N4W08-AD-03600	2014	2581	157000		4/24/2014	25682	0.18	80
112	2015	1	1	0	101	33		5N1W28-DA-06400	2014	2627	195000		4/26/2014	14667	0.22	92
113	2015	2	0	0	101	33		3N2W12-DC-02509	2014	2646	179900		4/28/2014	433110	0.07	107
114	2015	2	0	0	101	33		3N1W07-CA-00115	2014	2680	230000		4/29/2014	2764	0.24	91
115	2015	2	0	0	100	30		3N2W12-CC-01103	2014	2683	400000		4/29/2014	3863	0.79	84
116	2015	1	0	0	101	33		4N1W05-BD-07700	2014	2714	153000		4/1/2014	11984	0.12	112
117	2015	5	0	0	101	30		7N4W08-BC-02600	2014	2735	235000		4/30/2014	25719	0.52	93
118	2015	1	21	0	101	33		5N1W21-CB-03500	2014	2807	220000		4/11/2014	14145	0.25	83
119	2015	1	0	0	101	30		5N1W32-DC-00121	2014	2856	243000		5/7/2014	433482	0.18	100
120	2015	2	0	0	101	30		3N2W13-AA-06000	2014	2880	177000		5/1/2014	4403	0.15	101
121	2015	1	0	0	101	30		4N1W08-BC-05500	2014	2886	218000		5/7/2014	13206	0.2	89
122	2015	1	0	0	101	30		5N1W33-AD-00800	2014	2888	254900		5/6/2014	13332	0.24	98
123	2015	5	0	0	101	30		7N4W08-AD-01400	2014	2908	157500		5/10/2014	25658	0.28	106
124	2015	1	0	0	101	30		4N1W04-AD-03404	2014	2917	165000		5/8/2014	10184	0.13	73
125	2015	1	1	0	101	30		5N1W28-DB-03312	2014	2926	300000		5/9/2014	14713	0.24	110
126	2015	1	0	0	101	33		4N1W08-BB-01901	2014	2954	210400		5/8/2014	13130	0.13	83
127	2015	1	0	0	101	30		4N1W06-DA-06500	2014	2956	229900		5/8/2014	12776	0.16	92
128	2015	2	0	0	101	30		3N2W12-AD-02405	2014	2972	203500		5/5/2014	3404	0.14	94
129	2015	2	0	0	101	30		3N2W11-AA-00120	2014	2984	248000		5/9/2014	3059	0.21	106
130	2015	1	0	0	100	30		4N1W05-CB-10700	2014	3029	50000		5/14/2014	433405	0.16	63
131	2015	2	79	0	101	33		3N2W11-DB-01800	2014	3038	410000		5/15/2014	431991	0.17	105
132	2015	2	0	0	101	30		3N2W11-AD-00500	2014	3044	240000		4/29/2014	3150	0.27	93
133	2015	1	0	0	101	30		5N1W34-CB-01601	2014	3046	163000		5/14/2014	13772	0.23	74
134	2015	2	0	0	101	33		3N1W07-CA-00113	2014	3086	240500		5/15/2014	2762	0.17	97
135	2015	1	1	0	101	30		5N1W28-DA-03300	2014	3094	195000		5/14/2014	14626	0.34	114
136	2015	1	0	0	101	30		4N1W05-AC-06500	2014	3096	215500		5/16/2014	11498	0.16	84
137	2015	2	0	0	101	30		3N2W12-DC-00136	2014	3178	255000		5/19/2014	4238	0.14	94
138	2015	1	0	0	101	30		4N1W07-AB-03159	2014	3180	155000		5/20/2014	13023	0.12	112
139	2015	3	3	0	101	30		4N4W04-BD-04400	2014	3188	72000		5/16/2014	22938	0.11	91
140	2015	1	0	0	101	33		4N1W08-BB-01000	2014	3221	161000		5/13/2014	13122	0.24	115
141	2015	2	33	0	101	33		3N2W12-AD-03106	2014	3223	176900		5/21/2014	429903	0.08	107
142	2015	2	0	0	101	30		3N2W13-CD-02400	2014	3225	224900		5/21/2014	433508	0.16	99
143	2015	4	47	0	101	30		7N2W16-BB-02000	2014	3268	125000		5/23/2014	22047	0.06	112
144	2015	2	0	0	101	33		3N2W12-DB-02502	2014	3219	189900		5/21/2014	4072	0.42	86
145	2015	1	0	0	101	30		4N1W05-AD-03601	2014	3307	144000		5/23/2014	11712	0.13	72
146	2015	3	0	0	101	30		4N4W04-AC-00501	2014	3321	240000		5/28/2014	22601	0.23	92
147	2015	1	0	0	101	30		4N1W03-BD-08300	2014	3333	246900		5/13/2014	9438	0.15	65
148	2015	1	0	0	101	30		4N1W05-CB-07700	2014	3334	240000		5/20/2014	12192	0.11	93
149	2015	3	3	0	101	30		4N4W04-BC-01100	2014	3341	108000		5/28/2014	22829	0.11	61
150	2015	1	30	0	101	30		4N1W08-BA-00901	2014	3344	285000		5/24/2014	13093	0.21	118
151	2015	4	0	0	101	30		7N2W17-DB-02305	2014	3346	210000		5/29/2014	21072	0.56	99
152	2015	1	21	0	101	30		5N1W21-BD-01900	2014	3350	209000		5/27/2014	14032	0.25	97
153	2015	2	0	0	101	30		3N1W18-BC-02805	2014	3361	324500		5/30/2014	2927	0.23	81
154	2015	2	0	0	101	30		3N2W12-DA-00800	2014	3394	235000		5/22/2014	3962	0.14	87
155	2015	2	0	0	101	30		3N2W12-AB-00400	2014	3437	185000		6/2/2014	3305	0.5	80
156	2015	4	0	0	109	30		7N2W17-BD-03000	2014	3442	139900		5/20/2014	21048	0.23	114
157	2015	5	0	0	101	30		7N4W08-CD-06500	2014	3453	125000		6/4/2014	25996	0.14	91
158	2015	3	3	0	101	30		4N4W04-BB-00900	2014	3470	385000		6/4/2014	22789	0.9	72
159	2015	1	0	0	101	30		4N1W04-DD-06800	2014	3477	125000		6/4/2014	11320	0.13	78

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#	Ratio			NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year	MA	SA							Price	Sales Date		Size	Ratio
160	2015	4	46	0	101	30	7N2W17-AD-06200	2014	3496	289000	6/4/2014	18522	1.1	83
161	2015	3	0	0	100	30	5N4W34-CD-00900	2014	3498	42000	6/4/2014	23526	0.23	74
162	2015	5	0	0	101	30	7N4W08-CA-03600	2014	3519	126000	6/6/2014	25812	0.11	97
163	2015	1	0	0	101	30	4N1W03-BB-05400	2014	3527	164080	6/5/2014	9523	0.13	105
164	2015	1	0	0	101	33	4N1W06-DC-02300	2014	3529	225000	6/6/2014	12824	0.19	83
165	2015	1	0	0	101	30	5N1W34-CC-08100	2014	3532	170000	6/6/2014	13929	0.17	67
166	2015	1	30	0	101	30	4N1W04-DA-13400	2014	3538	125000	6/6/2014	11288	0.13	110
167	2015	1	21	0	101	30	5N1W21-CA-04600	2014	3572	189500	6/9/2014	14090	0.23	97
168	2015	1	0	0	101	30	5N1W32-DC-00103	2014	3574	259900	6/10/2014	433464	0.17	97
169	2015	1	0	0	101	30	4N1W05-DB-03800	2014	3624	149000	6/10/2014	12510	0.16	77
170	2015	1	0	0	100	30	5N1W33-DC-07600	2014	3643	25000	6/11/2014	13504	0.11	108
171	2015	3	0	0	101	30	4N4W05-AD-14204	2014	3648	150000	5/6/2014	23370	0.34	133
172	2015	4	0	0	109	33	7N2W17-DC-00100	2014	4100	124000	6/27/2014	18620	0.34	139
173	2015	3	0	0	101	30	4N4W03-BC-09500	2014	4098	123000	6/25/2014	22482	0.2	92
174	2015	1	43	0	101	30	4N1W05-BD-01116	2014	4095	128000	6/27/2014	11912	0.08	92
175	2015	1	0	0	101	30	4N1W03-CB-03800	2014	4076	143000	6/30/2014	9837	0.13	78
176	2015	1	0	0	101	33	4N1W05-AC-06800	2014	4067	209000	6/26/2014	11501	0.16	93
177	2015	1	0	0	101	33	4N1W05-CA-01600	2014	4039	161700	6/14/2014	12041	0.16	96
178	2015	2	0	0	101	30	3N1W07-CC-01017	2014	4037	249000	6/24/2014	434082	0.14	95
179	2015	1	21	0	101	30	5N1W21-CA-05000	2014	4035	209000	6/25/2014	14094	0.23	96
180	2015	4	0	0	109	30	7N2W16-CD-03400	2014	4033	220000	6/26/2014	18127	1.46	88
181	2015	1	0	0	101	30	4N1W05-BC-05500	2014	4031	185000	6/25/2014	11880	0.12	93
182	2015	2	0	0	101	30	3N1W18-BB-02300	2014	4005	280000	6/23/2014	31211	0.14	93
183	2015	1	0	0	101	30	4N1W05-CD-03800	2014	3941	146500	6/23/2014	12560	0.23	81
184	2015	1	0	0	100	30	4N1W04-CA-09500	2014	3658	35000	6/13/2014	10638	0.11	77
185	2015	1	0	0	101	30	5N1W33-DC-02701	2014	3664	143500	6/13/2014	13448	0.13	83
186	2015	1	21	0	101	30	5N1W21-CA-03600	2014	3692	209000	6/9/2014	14080	0.26	98
187	2015	2	0	0	101	30	3N2W13-AD-08400	2014	3758	275000	6/13/2014	4548	0.14	84
188	2015	2	80	0	101	33	3N2W12-BC-00211	2014	3760	384900	6/16/2014	3577	0.2	91
189	2015	3	0	0	100	33	5N4W34-CD-00500	2014	3792	209900	6/16/2014	23522	0.19	100
190	2015	1	0	0	101	33	5N1W32-DC-00106	2014	3806	254000	6/17/2014	433467	0.17	92
191	2015	1	0	0	101	30	5N1W32-DC-03000	2014	3808	249900	6/18/2014	13286	0.18	88
192	2015	2	0	0	101	30	3N2W13-CD-02100	2014	3810	224900	6/16/2014	433505	0.14	94
193	2015	4	0	0	101	30	7N2W16-DD-02700	2014	3874	133000	6/23/2014	18386	0.14	74
194	2015	1	0	0	101	30	4N1W07-AB-03157	2014	3887	199900	6/20/2014	13021	0.13	94
195	2015	2	33	0	101	30	3N2W12-AD-03115	2014	3889	179900	6/19/2014	429912	0.08	105
196	2015	1	0	0	101	30	4N1W05-CC-00900	2014	4124	70000	6/30/2014	12222	0.15	129
197	2015	1	0	0	101	30	4N1W04-AA-05402	2014	4146	189900	6/30/2014	9937	0.08	99
198	2015	3	3	0	101	30	4N4W03-BB-07500	2014	4192	170000	6/27/2014	22404	0.22	102
199	2015	2	0	0	101	30	3N1W07-CC-01016	2014	4195	236000	6/27/2014	434081	0.14	101
200	2015	2	0	0	101	33	3N1W07-CC-01015	2014	4198	249000	6/27/2014	434080	0.15	94
201	2015	4	0	0	101	30	7N2W17-AD-02800	2014	4440	125900	7/2/2014	18483	0.11	69
202	2015	1	30	0	101	30	4N1W04-DA-01600	2014	4442	275000	7/2/2014	10889	0.25	113
203	2015	2	0	0	101	33	3N2W11-AA-00132	2014	4447	215000	7/2/2014	3071	0.18	104
204	2015	2	33	0	101	30	3N2W12-AD-03105	2014	4449	179900	6/27/2014	429902	0.09	106
205	2015	3	0	0	101	30	4N4W03-BC-09301	2014	4459	181900	7/1/2014	22480	0.19	72
206	2015	1	0	0	101	30	4N1W04-DA-06000	2014	4472	142000	7/2/2014	10941	0.13	93
207	2015	1	0	0	101	33	4N1W05-BD-01004	2014	4474	215000	7/2/2014	433940	0.14	105
208	2015	1	1	0	101	30	5N1W28-DA-04601	2014	4480	410000	7/1/2014	14645	0.25	97
209	2015	5	0	0	101	30	7N4W08-CA-00601	2014	4509	167500	7/3/2014	25771	0.27	99
210	2015	1	0	0	101	30	4N1W06-AD-01600	2014	4530	260000	7/8/2014	12693	0.2	119
211	2015	2	0	0	101	30	3N1W07-CA-00507	2014	4556	296000	7/9/2014	2819	0.19	85
212	2015	1	0	0	101	30	4N1W05-BD-01005	2014	4571	189900	7/8/2014	433941	0.12	103

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#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Sales Date	Acct No	Total Land	
	Year										Price				Size	Ratio
213	2015	2	0	0	101	30		3N2W13-AD-02500	2014	4583	210000		6/13/2014	4499	0.16	89
214	2015	3	0	0	101	30		4N4W04-AD-02200	2014	4599	119000		7/3/2014	22694	0.2	99
215	2015	1	21	0	101	30		5N1W21-BC-03300	2014	4602	235000		7/3/2014	31156	0.25	90
216	2015	5	0	0	101	30		7N4W08-CA-04600	2014	4604	112000		7/10/2014	25822	0.11	78
217	2015	1	0	0	101	33		4N1W04-DD-06400	2014	4606	196900		7/10/2014	11313	0.13	90
218	2015	1	0	0	100	33		4N1W05-AC-04700	2014	4656	171856		7/11/2014	11670	0.28	84
219	2015	1	0	0	101	30		4N1W05-BD-03900	2014	4663	196950		7/8/2014	11949	0.26	101
220	2015	5	0	0	101	30		7N4W08-CA-02400	2014	3042	123750		5/6/2014	25799	0.16	80
221	2015	1	0	0	100	30		4N1W04-AA-01002	2014	3517	30000		6/4/2014	436368	0.12	92
222	2015	1	1	0	101	30		5N1W28-BA-00800	2014	4699	155000		7/14/2014	14489	0.17	74
223	2015	1	0	0	100	33		4N1W05-BD-01003	2014	4708	192000		7/14/2014	433939	0.53	60
224	2015	1	0	0	100	30		4N1W05-BD-01000	2014	4709	96000		7/14/2014	11894	0.26	59
225	2015	1	0	0	101	30		5N1W33-DC-04700	2014	4720	155000		7/15/2014	13474	0.2	67
226	2015	4	0	0	101	30		7N2W16-CB-01900	2014	4730	160000		7/16/2014	18015	0.19	105
227	2015	2	0	0	101	30		3N2W12-DC-02519	2014	4738	173000		7/15/2014	433121	0.09	101
228	2015	1	44	0	101	30		5N1W28-DD-03800	2014	4757	157000		7/15/2014	14787	0.12	98
229	2015	2	33	0	101	30		3N2W13-AA-04416	2014	4772	179900		7/11/2014	429773	0.14	110
230	2015	2	0	0	101	33		3N2W12-DC-02523	2014	4774	185590		7/17/2014	433125	0.06	101
231	2015	2	0	0	101	30		3N2W12-DA-04117	2014	4784	233000		7/18/2014	4026	0.23	89
232	2015	4	0	0	101	30		7N2W17-DA-01812	2014	4786	237000		7/15/2014	432451	2.23	117
233	2015	1	30	0	101	30		4N1W04-DC-06500	2014	4787	114000		7/17/2014	11211	0.13	99
234	2015	1	1	0	101	30		5N1W28-BD-00617	2014	4861	225000		7/17/2014	14540	0.23	103
235	2015	1	21	0	101	30		5N1W21-CA-03400	2014	4877	217000		7/21/2014	14078	0.23	85
236	2015	1	21	0	101	30		5N1W21-BD-02700	2014	4902	255000		7/22/2014	14038	0.23	90
237	2015	2	0	0	101	30		3N2W12-DC-02530	2014	4915	169000		7/23/2014	433132	0.06	116
238	2015	2	0	0	101	30		3N2W12-DC-00110	2014	4917	221000		7/22/2014	4212	0.14	98
239	2015	2	0	0	101	30		3N1W07-CC-03600	2014	4936	212000		7/23/2014	2884	0.15	92
240	2015	1	0	0	101	30		4N1W06-DC-02000	2014	4938	233900		7/22/2014	12821	0.14	93
241	2015	1	0	0	101	30		5N1W32-DB-01100	2014	4940	221500		7/23/2014	433444	0.24	99
242	2015	1	0	0	101	30		4N1W05-CB-00102	2014	4979	225000		7/28/2014	12070	0.13	108
243	2015	1	0	0	101	33		4N1W05-DC-04700	2014	5059	199000		7/23/2014	12592	0.22	80
244	2015	2	0	0	101	30		3N2W13-AD-01900	2014	5061	284500		7/28/2014	4493	0.34	82
245	2015	1	0	0	101	30		4N1W05-DB-02103	2014	5084	194000		7/18/2014	12459	0.12	89
246	2015	2	0	0	101	30		3N2W12-AD-06513	2014	5088	375000		7/30/2014	28507	0.17	94
247	2015	1	0	0	101	30		4N1W05-AB-04210	2014	5096	305000		7/25/2014	11572	0.16	69
248	2015	1	0	0	101	30		4N1W04-CD-00400	2014	5108	144000		7/29/2014	10734	0.17	82
249	2015	3	0	0	109	30		4N4W04-AC-05500	2014	5110	130000		7/30/2014	22663	0.22	89
250	2015	2	0	0	101	30		3N2W12-CA-09200	2014	5120	133500		7/30/2014	28559	0.16	109
251	2015	5	0	0	101	30		7N4W09-CB-00500	2014	5132	205000		7/29/2014	26232	0.4	99
252	2015	1	0	0	101	30		5N1W34-CC-07100	2014	5197	105000		8/1/2014	13921	0.13	90
253	2015	2	0	0	101	30		3N2W13-AD-00100	2014	5136	238350		7/30/2014	4477	0.15	86
254	2015	2	0	0	101	30		3N1W07-CA-00152	2014	5172	292040		8/4/2014	2801	0.18	90
255	2015	2	0	0	101	30		3N2W02-DD-00621	2014	5202	331000		8/1/2014	3012	0.37	121
256	2015	2	0	0	101	33		3N2W11-AA-01023	2014	5217	410000		8/4/2014	3122	0.17	92
257	2015	2	0	0	101	30		3N2W02-DD-00625	2014	5239	268500		8/4/2014	3016	0.18	84
258	2015	2	0	0	101	30		3N2W11-AA-01600	2014	5244	202400		7/16/2014	3141	0.18	70
259	2015	1	0	0	101	33		5N1W32-DC-00107	2014	5276	262300		8/6/2014	433468	0.18	96
260	2015	1	21	0	101	33		5N1W21-CA-01900	2014	5282	221900		8/6/2014	14065	0.24	81
261	2015	2	33	0	101	33		3N2W12-AD-03104	2014	5287	177600		8/6/2014	429901	0.08	107
262	2015	1	0	0	101	30		4N1W04-AD-04610	2014	5294	168400		8/7/2014	10211	0.13	72
263	2015	2	0	0	101	30		3N2W11-AD-00400	2014	5354	221502		7/18/2014	3149	0.25	86
264	2015	2	33	0	101	30		3N2W12-AD-03111	2014	5356	179900		8/8/2014	429908	0.09	105
265	2015	1	0	0	101	30		4N1W04-DA-02600	2014	5387	115000		8/11/2014	10902	0.13	72

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#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Sales Date	Acct No	Total Land	
	Year										Price				Size	Ratio
266	2015	1	0	0	101	33		4N1W06-DD-08600	2014	5392	282000		8/12/2014	12956	0.13	105
267	2015	1	0	0	101	30		4N1W05-AC-06900	2014	5394	219900		8/11/2014	11502	0.14	92
268	2015	3	0	0	109	33		4N4W04-AC-01801	2014	5403	97500		8/11/2014	22625	0.23	149
269	2015	2	33	0	101	30		3N2W13-AA-04414	2014	5428	190000		8/7/2014	429771	0.09	103
270	2015	3	0	0	101	30		4N4W05-AD-12600	2014	5431	149500		8/12/2014	23350	0.27	73
271	2015	1	0	0	101	30		4N1W05-DB-05500	2014	5441	237500		8/12/2014	12531	0.13	94
272	2015	1	21	0	101	30		5N1W21-CD-03500	2014	5454	179900		8/13/2014	14216	0.23	100
273	2015	1	0	0	101	30		4N1W06-DD-02300	2014	5466	189000		8/12/2014	12895	0.16	85
274	2015	1	1	0	101	30		5N1W28-CA-01600	2014	5468	278900		8/15/2014	14568	0.41	79
275	2015	3	3	0	101	30		4N4W03-BC-07400	2014	5472	92400		7/11/2014	22467	0.42	86
276	2015	3	0	0	101	33		5N4W34-00-02100	2014	5514	297000		8/13/2014	23492	4.29	91
277	2015	1	0	0	101	30		4N1W05-BC-03500	2014	5521	199900		8/8/2014	11860	0.22	93
278	2015	2	0	0	101	30		3N1W18-BC-02802	2014	5523	255000		8/18/2014	2924	0.17	81
279	2015	1	0	0	100	30		4N1W05-BA-03920	2014	5553	67000		8/18/2014	431929	0.28	88
280	2015	1	0	0	101	30		4N1W05-CB-01700	2014	5562	130000		8/12/2014	12132	0.23	122
281	2015	1	0	0	101	30		4N1W05-CA-00105	2014	5568	226000		8/20/2014	11993	0.13	91
282	2015	1	0	0	101	30		4N1W04-CA-04200	2014	5578	147000		8/18/2014	10586	0.11	67
283	2015	3	0	0	101	30		4N4W05-AC-03608	2014	5582	204000		8/11/2014	433342	0.15	72
284	2015	1	0	0	101	30		4N1W05-DB-02108	2014	5584	219900		8/20/2014	12464	0.12	87
285	2015	1	0	0	101	30		4N1W05-BD-08400	2014	5587	192000		8/19/2014	11628	0.31	82
286	2015	1	0	0	101	30		4N1W03-BC-11700	2014	5621	140000		8/20/2014	9712	0.13	75
287	2015	1	15	0	101	33		5N1W34-BC-00901	2014	5623	731250		8/19/2014	13719	1.39	73
288	2015	2	33	0	101	30		3N2W12-AD-03119	2014	5644	185000		8/22/2014	429916	0.08	104
289	2015	1	0	0	101	30		4N1W04-AA-04500	2014	5682	162400		8/22/2014	9925	0.27	89
290	2015	1	0	0	101	30		4N1W04-BD-00105	2014	5684	185000		8/24/2014	10401	0.13	75
291	2015	1	0	0	101	33		4N1W05-AC-05500	2014	5705	112000		8/25/2014	11676	0.17	79
292	2015	2	0	0	101	30		3N2W13-BA-02100	2014	5707	191000		8/26/2014	4619	0.24	86
293	2015	2	33	0	101	30		3N2W12-AD-03109	2014	5709	179900		8/20/2014	429906	0.09	108
294	2015	2	0	0	101	30		3N2W12-BB-00706	2014	5730	340000		8/26/2014	28544	0.22	95
295	2015	1	0	0	101	30		5N1W33-DD-06102	2014	5735	120000		8/26/2014	13620	0.12	86
296	2015	1	1	0	101	30		5N1W28-BD-01200	2014	5737	275000		8/14/2014	14551	0.24	94
297	2015	2	0	0	101	30		3N2W13-BA-00612	2014	5739	170000		8/26/2014	4597	0.18	84
298	2015	3	0	0	101	30		4N4W05-AA-00401	2014	5748	90000		8/28/2014	23145	0.31	153
299	2015	5	0	0	101	33		7N4W08-CD-08000	2014	5769	160000		8/28/2014	26011	0.15	100
300	2015	1	21	0	101	33		5N1W21-CA-00500	2014	5794	225000		8/13/2014	14052	0.25	124
301	2015	1	21	0	101	33		5N1W21-CD-05600	2014	5803	179900		8/27/2014	14237	0.23	96
302	2015	3	0	0	101	33		4N4W05-AD-09500	2014	5815	109000		8/27/2014	23317	0.23	92
303	2015	2	0	0	101	30		3N2W12-DC-01000	2014	5818	197800		8/28/2014	4190	0.19	87
304	2015	2	33	0	101	30		3N2W12-AD-03112	2014	5859	179900		8/27/2014	429909	0.08	105
305	2015	5	0	0	101	30		7N4W08-CA-02300	2014	5864	108000		8/29/2014	25798	0.09	66
306	2015	4	0	0	101	30		7N2W16-DC-03701	2014	5873	155000		8/29/2014	18297	0.15	83
307	2015	3	0	0	100	30		5N4W34-CD-01000	2014	5891	40100		8/29/2014	23527	0.22	76
308	2015	2	0	0	101	30		3N2W12-CA-04900	2014	5893	87000		9/2/2014	3739	0.12	115
309	2015	1	0	0	101	30		4N1W05-DC-06200	2014	5895	224500		9/3/2014	12607	0.23	70
310	2015	1	1	0	101	30		5N1W28-AD-00600	2014	5896	133000		9/3/2014	14431	0.11	75
311	2015	2	80	0	101	30		3N2W12-BC-00238	2014	5899	337000		8/20/2014	3604	0.17	99
312	2015	1	0	0	101	33		4N1W06-DD-05600	2014	5933	233400		9/3/2014	12926	0.13	92
313	2015	2	0	0	101	30		3N1W18-BB-02100	2014	5938	300000		9/3/2014	31209	0.14	88
314	2015	2	0	0	101	30		3N2W02-DD-00641	2014	6011	449000		9/4/2014	3032	0.39	98
315	2015	2	0	0	100	30		3N1W07-CB-01908	2014	6017	70000		9/8/2014	434765	0.18	78
316	2015	1	0	0	101	30		4N1W05-BD-01600	2014	6059	154500		9/9/2014	11925	0.38	82
317	2015	1	0	0	101	30		5N1W34-CB-09200	2014	6061	260000		9/9/2014	13341	2.56	84
318	2015	2	0	0	101	30		3N2W12-DD-00722	2014	6081	233000		9/8/2014	4270	0.18	83

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year										Price	Sales Date		Size	Ratio
319	2015	1	1	0	101	33	5N1W28-AD-00500	2014	6085	195000	9/10/2014	14430	0.23	77	
320	2015	1	0	0	101	30	4N1W05-CB-00125	2014	6087	262000	9/11/2014	12090	0.13	110	
321	2015	1	30	0	101	30	4N1W04-BD-04100	2014	6089	136000	9/10/2014	10456	0.23	95	
322	2015	2	0	0	101	30	3N2W13-AD-03500	2014	6105	233000	9/11/2014	4508	0.15	79	
323	2015	1	0	0	101	30	4N1W05-DA-05200	2014	6115	177400	9/12/2014	12432	0.2	73	
324	2015	1	0	0	101	33	4N1W05-CC-00714	2014	6146	245000	9/15/2014	28951	0.16	84	
325	2015	3	0	0	100	33	5N4W34-CD-00900	2014	6168	236000	9/15/2014	23526	0.23	94	
326	2015	2	0	0	101	30	3N2W12-AD-02407	2014	6173	207000	8/18/2014	3406	0.15	96	
327	2015	2	0	0	101	30	3N2W11-AD-00800	2014	6203	270000	9/15/2014	3153	0.27	83	
328	2015	2	0	0	101	30	3N1W18-BB-02600	2014	6205	299000	9/15/2014	31217	0.14	88	
329	2015	2	0	0	101	30	3N2W12-DB-03700	2014	6207	195000	9/17/2014	4087	0.16	75	
330	2015	2	0	0	101	33	3N2W12-DC-02513	2014	6209	190000	9/17/2014	433115	0.06	103	
331	2015	1	0	0	101	30	4N1W05-AD-14502	2014	6241	270000	9/16/2014	11820	0.47	83	
332	2015	5	0	0	109	30	7N4W08-CD-08500	2014	6341	130000	9/24/2014	26017	0.12	75	
333	2015	1	0	0	101	30	4N1W05-BD-07300	2014	6342	195000	9/23/2014	11981	0.17	88	
334	2015	2	33	0	101	30	3N2W12-AD-03110	2014	6346	179900	9/24/2014	429907	0.08	105	
335	2015	2	0	0	101	30	3N2W12-DC-02515	2014	6365	190000	9/24/2014	433117	0.06	100	
336	2015	2	0	0	101	30	3N2W12-DD-00700	2014	6367	229000	9/23/2014	4252	0.2	81	
337	2015	1	0	0	101	30	4N1W03-BC-00405	2014	6375	159500	9/26/2014	9577	0.11	79	
338	2015	2	0	0	101	33	3N2W02-DD-00617	2014	6390	158000	9/19/2014	3008	0.17	108	
339	2015	4	0	0	101	30	7N2W16-BC-03700	2014	6399	100000	9/16/2014	17905	0.11	93	
340	2015	2	33	0	101	30	3N2W12-AD-03107	2014	6443	181500	9/26/2014	429904	0.09	105	
341	2015	1	0	0	101	30	4N1W06-DC-07500	2014	6445	212000	9/24/2014	12876	0.16	86	
342	2015	2	0	0	101	33	3N2W13-C0-05300	2014	6456	205000	9/25/2014	4858	0.33	93	
343	2015	2	0	0	101	30	3N2W12-DC-02522	2014	6481	173000	9/30/2014	433124	0.09	101	
344	2015	1	0	0	101	30	4N1W05-AB-01044	2014	6489	191500	9/29/2014	11529	0.13	93	
345	2015	4	46	0	101	30	7N2W17-AD-06304	2014	6492	258000	9/30/2014	18527	0.17	81	
346	2015	1	21	0	101	30	5N1W21-BD-01700	2014	6494	194860	9/29/2014	14030	0.27	95	
347	2015	1	0	0	101	30	4N1W04-CA-11400	2014	6496	142500	9/25/2014	10659	0.24	98	
348	2015	1	0	0	101	30	4N1W07-AB-03179	2014	6522	249000	9/29/2014	13043	0.12	85	
349	2015	2	0	0	101	30	3N2W12-CD-02400	2014	6524	180500	9/30/2014	3950	0.19	86	
350	2015	4	0	0	101	30	7N2W16-DA-04300	2014	6563	102377	10/1/2014	18160	0.23	106	
351	2015	1	0	0	101	33	4N1W07-AB-03176	2014	6623	228000	10/6/2014	13040	0.15	90	
352	2015	1	0	0	101	33	4N1W04-BA-00600	2014	6625	172500	10/2/2014	10264	0.18	67	
353	2015	1	0	0	101	30	4N1W04-DC-04900	2014	6654	191000	10/3/2014	11192	0.16	82	
354	2015	1	0	0	101	30	5N1W32-DB-01600	2014	6681	262986	10/7/2014	433449	0.17	91	
355	2015	2	0	0	101	33	3N2W13-BD-01200	2014	6682	239500	10/6/2014	4736	0.14	85	
356	2015	5	0	0	101	30	7N4W08-CD-09500	2014	6687	83350	10/8/2014	26026	0.22	106	
357	2015	3	3	0	101	30	4N4W03-BC-05900	2014	6740	120000	10/9/2014	22454	0.2	80	
358	2015	1	0	0	101	30	5N1W33-DC-07800	2014	6749	145000	10/7/2014	13507	0.22	75	
359	2015	1	0	0	101	30	5N1W33-CD-02700	2014	6751	159500	10/8/2014	13536	0.16	88	
360	2015	1	0	0	101	33	4N1W06-AD-02000	2014	6808	245000	10/14/2014	12697	0.22	112	
361	2015	1	0	0	101	33	5N1W34-CC-05100	2014	6810	132000	10/13/2014	13900	0.13	86	
362	2015	1	0	0	101	30	4N1W04-DB-08100	2014	6846	208000	10/14/2014	11045	0.27	118	
363	2015	1	0	0	100	33	5N1W32-DB-01500	2014	6876	54000	10/14/2014	433448	0.17	92	
364	2015	1	0	0	101	30	4N1W05-DB-05600	2014	6877	225500	10/15/2014	12532	0.13	91	
365	2015	1	0	0	101	30	4N1W05-DB-02104	2014	6879	200000	10/14/2014	12460	0.12	100	
366	2015	2	80	0	101	30	3N2W12-BC-00215	2014	6905	323680	10/16/2014	3581	0.19	113	
367	2015	1	43	0	101	30	4N1W05-CB-06400	2014	6907	135000	10/16/2014	12176	0.09	98	
368	2015	2	0	0	101	30	3N2W13-AC-03320	2014	6988	244900	10/20/2014	4464	0.14	86	
369	2015	2	0	0	101	30	3N2W12-DB-10000	2014	6994	144000	10/7/2014	4153	0.19	98	
370	2015	2	0	0	101	30	3N1W18-BB-01300	2014	7060	290000	10/21/2014	31198	0.14	96	
371	2015	1	15	0	101	30	5N1W28-DA-04900	2014	7084	573000	10/23/2014	14649	0.43	74	

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#	Ratio		RMV			Rej		Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year	MA	SA	NH	Class	Code					Price	Sales Date		Size	Ratio
372	2015	3	0	0	101	30		4N4W03-BD-01800	2014	7096	138500	10/23/2014	23891	1.38	81
373	2015	1	30	0	101	30		4N1W04-DC-03600	2014	7123	135000	10/24/2014	11178	0.13	93
374	2015	3	3	0	101	30		4N4W03-BB-00100	2014	7131	85000	10/27/2014	22323	0.45	110
375	2015	1	1	0	101	30		5N1W28-AB-00500	2014	7150	116000	10/23/2014	14312	0.11	79
376	2015	2	0	0	109	30		3N2W12-DB-04100	2014	7155	160000	10/27/2014	4091	0.12	107
377	2015	1	30	0	101	33		4N1W04-AB-03900	2014	7170	230000	10/28/2014	10049	0.14	106
378	2015	1	0	0	101	30		5N1W32-DC-00101	2014	7171	238000	10/28/2014	433462	0.17	97
379	2015	2	0	0	101	33		3N2W12-BD-00400	2014	7187	210000	10/28/2014	3621	0.75	78
380	2015	1	0	0	101	30		4N1W05-AA-07800	2014	7194	135000	10/29/2014	11454	0.18	98
381	2015	2	0	0	101	30		3N2W13-AD-06400	2014	7195	295000	10/27/2014	4528	0.14	76
382	2015	1	1	0	101	30		5N1W28-DB-04200	2014	7198	236000	10/29/2014	14734	0.23	77
383	2015	1	0	0	101	30		5N1W33-AD-00300	2014	7200	285000	10/28/2014	13329	0.26	90
384	2015	2	0	0	101	30		3N2W11-AA-00102	2014	7202	200000	10/29/2014	3041	0.19	78
385	2015	1	43	0	101	30		4N1W05-BD-01107	2014	7204	155000	10/29/2014	11903	0.08	82
386	2015	5	0	0	101	30		7N4W08-AD-01401	2014	7225	135000	10/30/2014	25659	0.25	90
387	2015	1	15	0	100	33		5N1W28-AA-02202	2014	7207	190000	10/24/2014	435898	0.2	129
388	2015	1	1	0	101	30		5N1W28-BA-01200	2014	7233	220260	10/29/2014	14496	0.11	99
389	2015	2	79	0	101	33		3N2W11-DD-00318	2014	7235	460000	10/29/2014	432008	0.37	104
390	2015	1	30	0	101	30		4N1W05-CD-01014	2014	7237	258500	10/29/2014	12332	0.24	104
391	2015	5	0	0	101	30		7N4W08-DC-02500	2014	7242	160000	10/29/2014	26158	0.12	78
392	2015	1	1	0	101	30		5N1W28-DB-03316	2014	7227	360000	10/14/2014	14717	0.23	104
393	2015	1	0	0	101	30		5N1W33-DC-13200	2014	7289	116875	10/30/2014	10035	0.12	80
394	2015	1	1	0	101	33		5N1W28-CA-03300	2014	7297	379000	10/29/2014	14585	0.23	83
395	2015	1	0	0	109	30		4N1W04-DD-00303	2014	7333	115000	11/3/2014	11234	0.13	93
396	2015	1	0	0	101	30		4N1W05-CB-03500	2014	7366	150450	11/5/2014	12145	0.14	112
397	2015	3	0	0	100	30		5N4W34-CD-01700	2014	7368	30000	11/4/2014	23534	0.19	94
398	2015	2	79	0	101	30		3N2W11-DA-02619	2014	7389	239900	11/5/2014	3240	0.17	99
399	2015	1	1	0	101	33		5N1W28-BA-01300	2014	7401	205000	11/5/2014	14497	0.17	94
400	2015	1	0	0	101	30		4N1W05-DA-11500	2014	7405	138900	11/5/2014	10832	0.16	75
401	2015	1	0	0	101	30		4N1W06-DA-04400	2014	7407	223700	11/6/2014	12759	0.16	81
402	2015	5	0	0	101	30		7N4W08-CA-00701	2014	7432	153000	10/27/2014	25774	0.23	103
403	2015	1	0	0	101	30		4N1W03-CB-00800	2014	7436	114500	11/5/2014	9808	0.4	93
404	2015	1	0	0	101	30		4N1W04-DA-11400	2014	7445	119800	11/7/2014	10974	0.13	84
405	2015	1	21	0	101	30		5N1W21-CD-02900	2014	7479	229000	11/11/2014	14211	0.26	96
406	2015	3	0	0	101	30		4N4W05-AD-03200	2014	7510	210000	11/11/2014	23257	0.46	81
407	2015	1	0	0	101	30		4N1W05-AB-01022	2014	7522	199000	11/10/2014	11507	0.21	95
408	2015	1	0	0	101	30		4N1W05-BC-03700	2014	7553	191000	11/12/2014	11862	0.21	90
409	2015	5	0	0	101	33		7N4W08-DA-01500	2014	7563	202500	11/13/2014	26042	0.46	112
410	2015	1	0	0	101	30		4N1W07-AB-03132	2014	7672	209000	11/14/2014	12996	0.11	86
411	2015	1	0	0	101	30		4N1W07-AB-03166	2014	7676	209000	11/7/2014	13030	0.13	95
412	2015	1	0	0	101	30		4N1W06-DC-03000	2014	7697	255000	11/14/2014	12831	0.21	89
413	2015	3	0	0	101	33		4N4W05-DA-03401	2014	7701	97200	11/17/2014	23406	0.25	135
414	2015	1	0	0	101	30		4N1W05-CB-00101	2014	7710	198000	9/30/2014	12069	0.13	105
415	2015	2	0	0	101	30		3N2W12-AD-06510	2014	7759	329000	11/19/2014	28504	0.19	87
416	2015	1	30	0	101	33		4N1W08-BA-01900	2014	7786	239900	10/7/2014	13097	0.13	96
417	2015	1	0	0	101	30		5N1W33-DD-10300	2014	7856	132000	11/24/2014	13677	0.13	80
418	2015	5	0	0	101	33		7N4W08-CB-00703	2014	7860	177000	11/24/2014	25862	0.22	104
419	2015	1	0	0	100	30		4N1W05-BD-01016	2014	7864	144000	11/24/2014	433952	0.37	58
420	2015	1	0	0	101	30		4N1W05-CC-00704	2014	7876	205000	11/19/2014	28941	0.16	103
421	2015	4	0	0	101	30		7N2W16-CC-00802	2014	7877	218150	11/24/2014	18078	0.83	101
422	2015	1	0	0	101	30		4N1W03-BC-09302	2014	7879	150500	11/24/2014	9688	0.13	85
423	2015	3	0	0	101	30		4N4W05-AD-01800	2014	7884	170800	11/25/2014	23241	0.17	113
424	2015	2	33	0	101	33		3N2W12-AD-03114	2014	7891	185000	11/19/2014	429911	0.09	108

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV		Rej	Map #	Book	Page	Adj Sale		Sales Date	Acct No	Total Land	
	Year					Class	Code					Price				Size	Ratio
425	2015	1	21	0	0	101	33		5N1W21-CD-05300	2014	7905	187000		11/24/2014	14234	0.23	101
426	2015	2	0	0	0	101	30		3N2W13-BD-04000	2014	7922	269900		11/26/2014	4771	0.14	90
427	2015	5	0	0	0	101	33		7N4W08-DD-01100	2014	7925	32000		11/24/2014	26208	0.29	173
428	2015	1	0	0	0	101	30		4N1W05-CC-01108	2014	7949	178965		11/14/2014	12239	0.18	90
429	2015	3	0	0	0	101	30		4N4W04-AC-00700	2014	7954	125000		11/26/2014	22603	0.46	122
430	2015	4	0	0	0	101	30		7N2W17-DA-00405	2014	7983	129758		12/2/2014	18547	0.36	153
431	2015	4	0	0	0	101	30		7N2W16-DC-09600	2014	8005	85000		11/21/2014	18356	0.13	108
432	2015	2	0	0	0	101	30		3N2W12-CB-02200	2014	8010	193000		11/26/2014	3820	0.52	97
433	2015	1	0	0	0	101	30		4N1W07-AB-03136	2014	8030	191000		12/2/2014	13000	0.11	90
434	2015	3	0	0	0	101	30		4N4W05-DA-07400	2014	8040	109500		12/1/2014	23449	0.14	82
435	2015	5	0	0	0	101	30		7N4W09-CB-00703	2014	8042	165000		12/3/2014	26238	0.27	113
436	2015	5	0	0	0	101	30		7N4W09-CA-00116	2014	8044	205000		12/1/2014	432383	0.26	106
437	2015	4	0	0	0	101	30		7N2W16-DC-01100	2014	8069	148000		12/2/2014	18272	0.3	89
438	2015	1	0	0	0	101	33		4N1W05-DD-00604	2014	8072	215800		12/3/2014	434106	0.16	88
439	2015	2	0	0	0	101	30		3N2W12-DB-08300	2014	8074	170000		12/3/2014	4137	0.14	66
440	2015	1	43	0	0	101	30		4N1W05-BD-01124	2014	8121	157500		12/5/2014	11920	0.1	86
441	2015	2	0	0	0	101	33		3N1W07-CC-01414	2014	8123	269000		12/2/2014	429879	0.14	99
442	2015	1	0	0	0	101	30		5N1W33-DD-11500	2014	8183	150000		12/9/2014	13691	0.13	63
443	2015	1	0	0	0	101	30		4N1W05-DA-12100	2014	8189	107900		12/8/2014	10838	0.11	73
444	2015	3	38	0	0	109	30		4N4W05-AA-00319	2014	8207	115000		12/5/2014	23139	0.36	122
445	2015	1	0	0	0	101	30		4N1W05-DA-05100	2014	8209	169900		12/8/2014	12431	0.33	74
446	2015	1	0	0	0	101	30		4N1W05-DB-02113	2014	8213	201000		12/8/2014	12469	0.12	93
447	2015	1	0	0	0	109	30		4N1W05-BD-08200	2014	8232	215000		12/11/2014	11629	1.27	101
448	2015	1	0	0	0	101	30		4N1W05-DC-08202	2014	8234	215000		12/8/2014	429800	0.17	97
449	2015	1	0	0	0	101	30		5N1W32-DC-00110	2014	8239	261930		12/11/2014	433471	0.23	95
450	2015	3	0	0	0	101	30		5N4W34-CD-01000	2014	8270	248000		12/11/2014	23527	0.22	96
451	2015	4	46	0	0	101	30		7N2W16-CB-02403	2014	8299	275000		12/10/2014	18024	0.34	102
452	2015	1	0	0	0	101	30		4N1W05-AC-00800	2014	8375	167400		12/12/2014	11588	0.18	78
453	2015	1	1	0	0	101	30		5N1W28-DB-01900	2014	8383	350000		12/16/2014	14692	0.23	95
454	2015	4	0	0	0	101	30		7N2W17-DB-01900	2014	8406	168000		12/15/2014	18600	0.25	91
455	2015	1	0	0	0	101	30		4N1W07-AB-03107	2014	8446	199900		12/17/2014	12971	0.15	92
456	2015	2	0	0	0	101	33		3N2W13-AC-00600	2014	8449	199500		12/15/2014	4418	0.14	111
457	2015	2	0	0	0	101	33		3N2W12-DC-00107	2014	8431	229000		12/17/2014	4209	0.14	94
458	2015	4	0	0	0	101	33		7N2W16-DC-07900	2014	8458	68200		12/18/2014	21018	0.08	91
459	2015	2	0	0	0	101	30		3N2W12-DC-02525	2014	8485	195000		12/22/2014	433127	0.06	101
460	2015	2	0	0	0	101	33		3N2W13-AD-07000	2014	8513	280000		12/22/2014	4534	0.15	76
461	2015	4	0	0	0	109	30		7N2W21-AB-00200	2014	8537	75000		12/22/2014	21087	0.32	94
462	2015	1	0	0	0	101	30		4N1W07-AB-03177	2014	8539	259000		12/22/2014	13041	0.13	90
463	2015	2	0	0	0	101	30		3N2W13-BD-08600	2014	8608	212000		12/26/2014	4811	0.16	91
464	2015	1	0	0	0	101	30		5N1W34-CB-05400	2014	8612	115000		12/4/2014	13821	0.13	92
465	2015	2	0	0	0	101	33		3N2W12-DA-00702	2014	8614	120000		12/23/2014	3961	0.24	116
466	2015	1	0	0	0	101	30		4N1W05-CB-01200	2014	8617	173000		12/23/2014	12126	0.2	72
467	2015	1	0	0	0	101	30		4N1W05-CA-00117	2014	8619	220000		12/22/2014	12005	0.13	86
468	2015	1	0	0	0	101	30		4N1W05-CD-01208	2014	8621	195000		12/29/2014	12343	0.12	80
469	2015	1	30	0	0	101	30		4N1W03-CB-04600	2014	8631	153000		12/29/2014	9844	0.13	96
470	2015	2	0	0	0	101	33		3N1W07-CC-06400	2014	8660	300000		12/26/2014	31184	0.14	87
471	2015	2	0	0	0	101	30		3N2W12-DC-00105	2014	8688	245000		12/29/2014	4207	0.14	93
472	2015	2	0	0	0	101	30		3N2W12-DD-07200	2015	6	175000		12/31/2014	4343	0.2	97
473	2015	3	0	0	0	109	30		4N4W05-AD-12200	2015	17	53000		12/3/2014	23346	0.13	234
474	2015	2	0	0	0	101	30		3N2W12-AD-06532	2015	27	319600		12/29/2014	28526	0.14	90
475	2015	1	0	0	0	101	30		4N1W05-AD-05000	2015	61	150000		12/29/2014	11727	0.29	100
476	2015	1	0	0	0	101	30		4N1W05-CB-08800	2015	111	148000		12/8/2014	12198	0.07	93
477	2015	3	0	0	0	100	33		5N4W34-CD-00600	2015	119	31000		12/23/2014	23523	0.2	93

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV		Rej	Map #	Book	Page	Adj Sale		Sales Date	Acct No	Total Land	
	Year					Class	Code					Price				Size	Ratio
478	2015	5	0	0	101	33A	7N4W09-CA-00104			2014	8494	224900		12/18/2014	432371	0.25	111
479	2015	4	0	0	101	33A	7N2W17-DA-00409			2015	686	175944		7/1/2014	18551	0.3	89
480	2015	5	0	0	101	33A	7N4W08-CB-05800			2015	1057	140000		10/24/2014	25914	0.2	93
481	2015	1	0	0	101	33A	4N1W04-DD-04205			2015	1235	179000		7/13/2014	28890	0.14	102

2015 Ratio Study for Columbia County

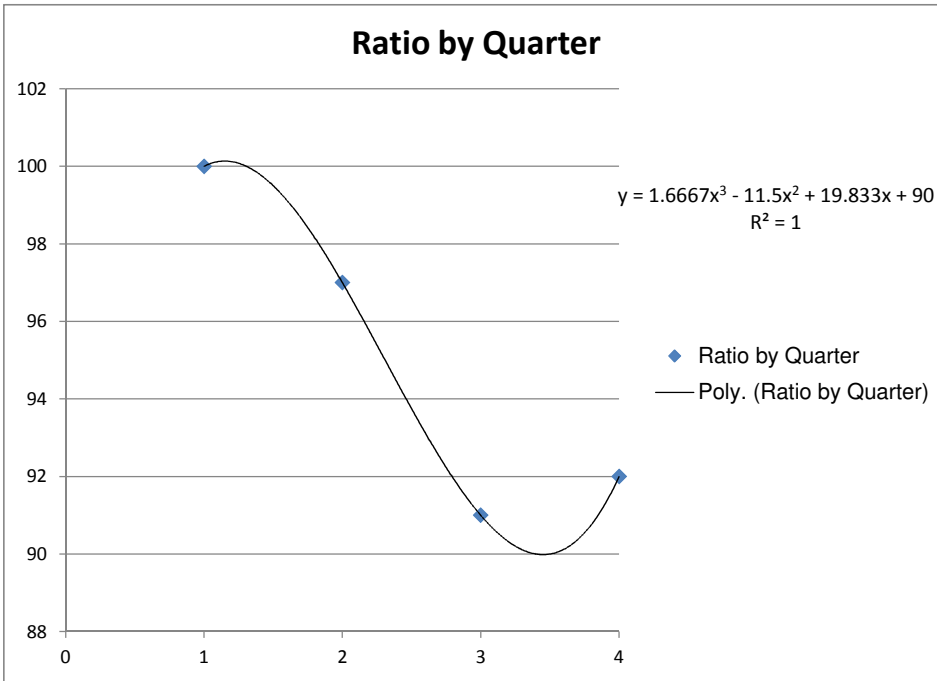
Time Study for RMV Classes 4XX

COLUMBIA County 2015 Ratio Study

Time Study for 4XX

Quarter	Count	Mean	Median	G.Mean	Selected	Curve	Adjustment
1	33	102	100	101	100	1554073	1.29
2	41	95	97	93	97	1415236	1.18
3	43	94	91	92	91	1162866	0.97
4	42	94	92	92	92	1202652	1.00

Total Sales 159



2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year										Price	Sales Date		Size	Ratio
1	2015	2	0	0	401	30		3N1W07-BC-02100	2014	1888	205000	3/29/2014	5678	0.19	96
2	2015	2	21	0	401	30		3N1W07-CB-00700	2014	3736	229900	6/13/2014	5246	1.04	85
3	2015	2	21	0	401	33		3N1W07-CB-00900	2014	580	184400	1/29/2014	5248	1	86
4	2015	2	41	0	409	30		3N1W11-00-00101	2014	2535	385000	4/16/2014	4914	5.41	103
5	2015	2	21	0	401	30		3N2W01-CC-01400	2014	2651	369900	4/25/2014	5436	2.66	97
6	2015	2	21	0	401	33		3N2W14-CB-00800	2014	4105	301000	6/25/2014	5826	0.68	78
7	2015	2	21	0	401	30		3N2W16-B0-00700	2014	8028	162000	12/1/2014	5953	0.2	113
8	2015	2	21	0	409	33		3N2W24-00-02704	2014	6881	268000	10/16/2014	7158	2.37	105
9	2015	2	63	0	401	33		3N2W24-BD-07000	2014	4188	350000	6/26/2014	7356	0.44	79
10	2015	2	21	0	401	30		3N2W24-C0-03800	2014	6363	255000	9/23/2014	7441	1.98	80
11	2015	6	61	0	401	30		4N1W05-BA-02600	2014	6448	292000	9/24/2014	14893	0.62	107
12	2015	6	61	0	401	30		4N1W05-BD-00500	2014	5589	209900	8/20/2014	14939	0.5	99
13	2015	6	61	0	400	33		4N1W06-A0-00109	2014	6094	110000	9/10/2014	16525	1.97	76
14	2015	6	61	0	401	30		4N1W06-A0-00310	2014	5566	360000	8/19/2014	16538	1.01	96
15	2015	6	61	0	401	30		4N1W06-A0-00313	2014	3363	378000	5/29/2014	16541	1	83
16	2015	6	61	0	401	30		4N1W06-A0-00315	2014	8003	325000	12/1/2014	16543	0.96	96
17	2015	6	61	0	401	30		4N1W06-A0-00411	2014	6995	281000	10/21/2014	16554	0.95	91
18	2015	6	61	0	401	33		4N1W06-B0-02800	2014	5626	349000	8/22/2014	16615	1.76	90
19	2015	6	61	0	401	30		4N1W06-B0-03100	2014	412	214000	1/18/2014	16618	0.55	109
20	2015	6	61	0	401	30		4N1W06-C0-01700	2014	8615	359900	12/24/2014	16644	0.84	95
21	2015	6	61	0	401	30		4N1W06-C0-02000	2014	8311	400000	12/12/2014	16650	1.93	105
22	2015	6	61	0	401	30		4N1W06-DB-01700	2014	7062	242000	10/22/2014	14966	0.5	91
23	2015	6	61	0	401	30		4N1W06-DD-00400	2014	4875	289000	7/21/2014	14975	2.52	93
24	2015	6	61	0	401	33		4N1W07-BC-00800	2014	1207	173500	2/25/2014	16854	0.78	100
25	2015	6	61	0	401	30		4N1W07-DD-01200	2014	7058	425000	10/23/2014	31165	1.02	76
26	2015	6	61	0	401	30		4N1W08-BB-02300	2014	270	118000	1/14/2014	15003	0.65	119
27	2015	6	61	0	401	30		4N1W08-CB-01400	2014	6360	143500	9/25/2014	17057	0.2	98
28	2015	6	61	0	401	30		4N1W17-B0-02900	2014	5686	233000	8/25/2014	15145	0.41	86
29	2015	6	61	0	400	30		4N1W17-B0-05500	2014	7700	90000	11/18/2014	17128	0.94	67
30	2015	6	61	0	401	33		4N1W17-B0-09700	2014	882	357000	2/7/2014	17170	0.98	84
31	2015	6	61	0	401	33		4N1W18-D0-00700	2014	7287	384000	10/30/2014	9283	2.7	75
32	2015	6	61	0	401	30		4N1W19-AB-02300	2014	4705	209000	7/14/2014	8673	3.05	91
33	2015	6	61	0	401	30		4N1W19-B0-01200	2014	8324	325000	12/12/2014	8722	3.32	73
34	2015	6	61	0	401	30		4N1W19-B0-01404	2014	8627	455000	12/29/2014	8737	1.88	77
35	2015	6	61	0	401	30		4N1W19-B0-01406	2014	6171	340000	9/12/2014	8739	2.06	74
36	2015	6	61	0	401	30		4N1W19-BA-01100	2014	6008	213500	9/5/2014	8759	0.45	85
37	2015	6	61	0	409	30		4N1W19-C0-00900	2014	7835	192000	11/20/2014	8784	2.93	101
38	2015	6	61	0	401	30		4N1W19-CA-03200	2014	3158	210000	5/20/2014	8833	0.81	100
39	2015	6	61	0	401	30		4N1W19-D0-00600	2014	8301	200000	12/5/2014	8852	1	90
40	2015	6	61	0	409	30		4N1W19-D0-01703	2014	3814	157000	6/18/2014	8868	1.46	103
41	2015	6	61	0	401	30		4N2W01-00-01101	2015	367	207000	12/10/2014	17282	1.76	94
42	2015	6	61	0	401	30		4N2W01-00-02500	2014	4110	177600	6/26/2014	17301	0.51	97
43	2015	6	62	0	401	30		4N2W10-00-00800	2014	3263	253150	5/22/2014	15310	2.68	103
44	2015	6	62	0	409	30		4N2W11-00-01100	2014	6372	250000	9/24/2014	15347	3.53	100
45	2015	6	62	0	401	30		4N2W11-00-01300	2014	8444	255000	12/16/2014	15349	2.55	89
46	2015	6	61	0	401	30		4N2W12-C0-01500	2014	291	364000	1/15/2014	17356	3.25	87
47	2015	6	61	0	401	30		4N2W12-C0-01800	2014	1176	300000	2/25/2014	17347	4.3	99
48	2015	6	61	0	401	30		4N2W12-C0-02300	2014	2026	399900	3/21/2014	17351	2	89
49	2015	6	61	0	401	33		4N2W13-00-01100	2014	4047	380000	6/25/2014	9301	5.03	100
50	2015	6	61	0	401	33		4N2W13-00-01500	2014	7403	469950	11/5/2014	8894	2.88	75
51	2015	6	61	0	401	33A		4N2W13-A0-00100	2014	8284	226500	12/9/2014	17410	0.99	93
52	2015	6	61	0	401	33		4N2W13-A0-02100	2014	8308	218000	12/12/2014	17429	0.5	98
53	2015	6	61	0	401	30		4N2W13-B0-00100	2014	8629	225000	12/29/2014	17403	4.99	84

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Acct No	Total Land	
	Year										Price	Sales Date		Size	Ratio
54	2015	2	22	0	401	30	4N2W16-CB-01001	2014	2884	159000	5/7/2014	7621	0.5	128	
55	2015	2	22	0	401	30	4N2W16-CC-02500	2014	484	203000	1/24/2014	7646	3.09	107	
56	2015	2	22	0	401	30	4N2W20-00-00100	2014	8034	319000	12/2/2014	8548	5.8	97	
57	2015	2	22	0	401	33	4N2W21-A0-00400	2014	273	170000	1/10/2014	7851	6.05	132	
58	2015	6	61	0	409	30	4N2W24-AA-01200	2014	5935	172000	8/26/2014	9069	0.33	101	
59	2015	6	61	0	401	30	4N2W24-AB-00502	2014	6328	336500	9/19/2014	9085	2	81	
60	2015	6	61	0	401	33	4N2W24-B0-00607	2014	5279	399000	8/7/2014	9136	2	77	
61	2015	6	61	0	401	30	4N2W24-C0-01002	2014	4982	404000	7/25/2014	9182	2.01	79	
62	2015	2	21	0	401	30	4N2W25-A0-02500	2014	7244	379117	10/29/2014	7909	2	73	
63	2015	2	21	0	409	33	4N2W25-A0-03102	2014	6532	235000	9/26/2014	7918	2	107	
64	2015	2	21	0	401	30	4N2W25-A0-04100	2014	3474	210000	6/3/2014	7930	1.27	81	
65	2015	2	21	0	401	33	4N2W25-AD-01800	2014	1241	235000	2/25/2014	7954	0.38	84	
66	2015	2	21	0	401	33	4N2W25-C0-00308	2014	8041	374000	12/1/2014	8029	2	87	
67	2015	2	21	0	401	33	4N2W25-C0-00401	2014	5401	520000	8/8/2014	8031	2.9	85	
68	2015	2	21	0	401	30	4N2W25-D0-01605	2014	5714	435000	8/25/2014	8076	2.39	100	
69	2015	2	21	0	401	30	4N2W26-00-01500	2014	4573	385000	7/9/2014	8130	2.48	83	
70	2015	2	21	0	401	30	4N2W26-D0-01200	2014	6487	355000	9/29/2014	8109	3.37	75	
71	2015	2	21	0	409	30	4N2W27-00-00301	2014	8665	195000	12/26/2014	8172	1.43	109	
72	2015	2	21	0	409	30	4N2W27-CB-00800	2014	1915	141355	3/31/2014	8199	1.1	100	
73	2015	2	21	0	401	33	4N2W34-AD-00901	2014	2970	337900	5/12/2014	8285	1.38	84	
74	2015	2	21	0	401	30	4N2W35-BC-00400	2014	1091	175000	2/21/2014	8376	0.62	96	
75	2015	2	21	0	401	30	4N2W35-CC-00800	2014	5758	259900	8/26/2014	8402	1.71	80	
76	2015	2	22	0	409	33	4N3W24-00-02502	2014	4470	265000	7/1/2014	5086	5.28	103	
77	2015	3	31	0	400	30	4N4W03-00-01100	2014	6835	100000	10/13/2014	23880	9.2	82	
78	2015	3	31	0	401	30	4N4W03-BA-01007	2014	1860	242000	3/24/2014	23887	0.54	101	
79	2015	3	31	0	401	30	4N4W04-AB-00100	2014	7833	88500	10/31/2014	23906	11.2	121	
80	2015	3	31	0	409	30	4N4W04-AB-01701	2014	361	172000	1/21/2014	23910	2.4	124	
81	2015	3	31	0	409	30	4N4W05-00-01600	2014	7831	173000	10/31/2014	23934	17.5	101	
82	2015	3	31	0	401	33	4N4W07-C0-01500	2014	5580	265750	8/11/2014	23988	6.41	79	
83	2015	3	31	0	401	30	4N4W07-D0-00300	2014	2097	254500	4/4/2014	24005	1.04	55	
84	2015	3	31	0	409	33	4N4W07-D0-01000	2014	8049	81650	12/2/2014	24015	5.39	145	
85	2015	3	31	0	401	30	4N4W08-AA-00506	2014	5764	250000	8/27/2014	24053	1.31	92	
86	2015	3	31	0	401	30	4N4W08-AA-00800	2014	817	130000	2/6/2014	24057	1.89	100	
87	2015	3	31	0	400	33	4N4W08-AD-00101	2014	515	28000	1/23/2014	24061	1.3	109	
88	2015	3	31	0	400	33	4N5W14-00-01400	2014	5937	100000	9/3/2014	24360	20.1	108	
89	2015	6	63	0	401	30	5N1W08-CB-00100	2014	1315	200000	3/4/2014	29199	1.71	102	
90	2015	6	63	0	401	30	5N1W08-CB-01600	2014	1735	200000	3/13/2014	15565	0.4	80	
91	2015	6	63	0	401	33	5N1W08-CB-02200	2014	3190	118900	5/20/2014	15571	0.11	96	
92	2015	6	61	0	401	30	5N1W28-D0-02200	2014	3644	185000	6/6/2014	15666	0.47	100	
93	2015	6	61	0	401	30	5N1W31-00-01100	2014	3655	253000	6/13/2014	17442	1.09	90	
94	2015	6	61	0	401	30	5N1W32-00-00403	2014	6696	241500	10/6/2014	15763	1.84	111	
95	2015	6	64	0	401	33	5N2W09-00-01900	2014	3999	218000	6/25/2014	15933	2.54	72	
96	2015	6	63	0	400	30	5N2W10-A0-00200	2014	3937	110000	6/23/2014	15955	5	57	
97	2015	6	63	0	401	30	5N2W10-A0-00301	2014	3027	342000	4/30/2014	4E+05	5.01	82	
98	2015	6	63	0	409	33	5N2W12-00-00701	2014	6197	235000	9/17/2014	16054	5	95	
99	2015	6	64	0	409	30	5N2W19-00-00900	2014	6459	99500	9/29/2014	17792	2.23	144	
100	2015	6	62	0	401	30	5N2W23-00-00705	2014	1885	345179	3/26/2014	16152	4.34	103	
101	2015	6	62	0	401	30	5N2W26-D0-01900	2014	1228	350000	2/25/2014	16261	1.58	77	
102	2015	6	61	0	401	30	5N2W36-C0-00105	2014	1544	350000	3/11/2014	4E+05	2.94	124	
103	2015	4	42	0	401	30	6N2W04-A0-00101	2014	352	286800	1/15/2014	19089	2	103	
104	2015	4	42	0	401	30	6N2W04-A0-00802	2014	8488	230000	12/18/2014	19103	2	114	
105	2015	4	42	0	401	30	6N2W04-C0-00102	2014	422	358000	1/17/2014	19127	4.89	122	
106	2015	4	42	0	401	33	6N2W11-00-00701	2015	327	239000	12/29/2014	19297	1.23	88	

2015 Ratio Study for Columbia County

#	Ratio		MA	SA	NH	RMV Class	Rej Code	Map #	Book	Page	Adj Sale		Sales Date	Acct No	Total Land	
	Year										Price				Size	Ratio
107	2015	4	42	0	401	33	6N2W12-00-00401	2014	5691		245000		8/25/2014	19322	2.68	103
108	2015	4	42	0	401	30	6N2W14-00-01400	2014	759		189900		2/4/2014	21191	2.69	87
109	2015	4	42	0	401	30	6N2W15-00-01001	2014	3943		187000		5/28/2014	21211	1.46	82
110	2015	4	42	0	401	33	6N2W16-B0-00802	2014	1801		189900		3/21/2014	21296	1.7	96
111	2015	4	42	0	401	30	6N2W22-B0-01000	2014	6855		235000		10/13/2014	21462	5	74
112	2015	6	63	0	409	30	6N2W25-00-00500	2014	5446		350000		8/12/2014	16383	27.7	94
113	2015	4	42	0	409	30	6N2W31-00-00709	2014	8236		165000		12/4/2014	21588	2.95	92
114	2015	4	42	0	401	33	6N2W34-00-00401	2014	3169		259900		5/12/2014	21634	9.77	97
115	2015	4	42	0	409	33	6N3W02-00-00500	2014	3336		192600		5/28/2014	18728	3.1	89
116	2015	3	31	0	409	30	6N4W28-00-00500	2014	3523		96000		6/4/2014	24989	1.05	121
117	2015	3	31	0	401	30	6N4W28-00-00801	2014	2632		199000		4/16/2014	24994	3.11	120
118	2015	3	31	0	401	33	6N4W28-00-02000	2014	2607		185000		4/24/2014	25011	4.02	105
119	2015	3	36	0	401	30	6N5W06-BC-02000	2014	8658		325000		12/26/2014	25251	0.35	105
120	2015	3	36	0	401	33	6N5W06-BC-02500	2014	5564		9000		8/19/2014	25256	0.22	188
121	2015	3	36	0	401	30	6N5W06-BD-00400	2014	4059		169000		6/2/2014	25288	0.21	119
122	2015	3	36	0	401	30	6N5W06-BD-03600	2014	3352		176000		5/23/2014	25319	0.21	134
123	2015	3	36	0	401	33	6N5W06-BD-03700	2014	4476		250000		7/1/2014	25320	0.21	107
124	2015	3	31	0	401	30	6N5W13-00-00500	2014	3834		236900		6/13/2014	25338	3.92	83
125	2015	3	31	0	401	30	6N5W24-00-00700	2014	6510		800000		9/30/2014	25480	49.9	52
126	2015	3	31	0	400	33	6N5W30-00-00700	2014	7348		64000		10/9/2014	25512	13.8	144
127	2015	3	31	0	401	33	6N5W30-00-00900	2014	4926		220000		7/22/2014	25515	3.91	121
128	2015	4	41	0	401	30	7N2W20-BA-00400	2014	3536		260000		6/9/2014	19660	3.34	98
129	2015	4	41	0	401	30	7N2W20-BA-00900	2014	3172		164750		3/28/2014	19667	0.36	114
130	2015	4	41	0	401	30	7N2W20-BD-00800	2014	4029		162000		6/26/2014	19687	0.48	73
131	2015	4	44	0	401	30	7N2W35-AD-02504	2014	3176		224000		5/20/2014	18656	0.79	128
132	2015	5	51	0	409	30	7N3W03-C0-01300	2014	3266		200000		5/24/2014	20380	3.45	112
133	2015	5	51	0	401	33	7N3W03-C0-01602	2014	7674		322000		11/17/2014	20385	4.54	86
134	2015	5	51	0	401	30	7N3W03-C0-02200	2014	6317		249900		9/19/2014	20390	7.08	83
135	2015	5	51	0	400	30	7N3W04-A0-00200	2014	8529		80000		12/18/2014	20401	5.53	48
136	2015	5	51	0	400	30	7N3W04-A0-00202	2014	6339		90000		9/24/2014	20403	6.45	71
137	2015	5	51	0	409	30	7N3W05-00-00200	2014	7398		218200		11/6/2014	27684	2.5	89
138	2015	4	45	0	401	30	7N3W12-A0-00600	2014	1536		199900		3/11/2014	20215	4.87	91
139	2015	5	51	0	409	30	7N3W15-A0-00300	2014	5593		239000		8/20/2014	20734	8.32	92
140	2015	5	51	0	409	33	7N3W17-DA-00600	2014	6913		145000		10/16/2014	20894	2.4	92
141	2015	5	51	0	409	30	7N3W18-B0-01100	2014	7560		113897		11/5/2014	26822	0.92	120
142	2015	5	51	0	409	30	7N3W18-B0-01200	2014	3626		135000		6/11/2014	26823	5.23	106
143	2015	5	51	0	409	30	7N3W30-A0-02800	2014	3489		155000		6/4/2014	26499	4.9	93
144	2015	5	51	0	401	30	7N3W34-A0-00700	2014	4065		230000		6/27/2014	19009	5	76
145	2015	5	51	0	401	30	7N4W04-A0-00700	2014	4610		122000		2/12/2014	27789	0.97	96
146	2015	5	51	0	409	33	7N4W10-A0-01001	2014	6313		125000		9/19/2014	4E+05	6.2	91
147	2015	5	51	0	401	33	7N4W15-DB-02300	2014	4780		268000		7/15/2014	27147	3.16	99
148	2015	5	51	0	409	33	7N4W22-00-00201	2014	5766		220000		8/27/2014	26608	5.45	87
149	2015	5	51	0	401	30	7N4W22-00-00204	2014	2505		310000		4/23/2014	26609	4.16	100
150	2015	5	51	0	400	33	7N5W01-00-02400	2014	7791		65000		11/21/2014	27309	22.4	108
151	2015	5	55	0	401	33	7N5W05-00-00701	2014	1026		200000		2/14/2014	27380	4.92	122
152	2015	5	51	0	401	30	7N5W10-AA-02700	2014	5170		184000		8/4/2014	27494	0.57	90
153	2015	5	51	0	409	30	8N3W19-DB-01200	2014	4012		160000		6/25/2014	27955	0.9	113
154	2015	5	51	0	401	30	8N3W29-C0-00200	2014	7993		155000		12/1/2014	28011	1.16	68
155	2015	5	51	0	401	30	8N4W26-C0-01800	2014	2060		300500		3/27/2014	28187	1.41	79
156	2015	5	51	0	401	33	8N4W27-A0-01001	2014	6078		148000		9/10/2014	28235	0.88	81
157	2015	5	51	0	401	30	8N4W27-D0-00200	2014	1872		50000		3/26/2014	28243	0.25	149
158	2015	5	55	0	400	30	8N5W36-D0-00100	2014	3866		52000		6/20/2014	27671	6.88	79
159	2015	5	55	0	409	30	8N5W36-D0-01000	2014	4016		126000		6/26/2014	27679	1.16	93

GROUPING ANALYSIS AND STUDY AREAS LIST

2015 Ratio Study for Columbia County

Maintenance areas as well as some study areas and/or property classes have moved within the market in such a similar manner that they were combined in the individual Ratio Study. Also, 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.

Study areas and/or property classed were analyzed separately if:

1. The data indicated that an individual study area and/or property class had sufficient data to arrive at a reliable conclusion and
2. The sales within those areas indicated that it would not be reasonable to combine them with another area and/or class.

If study areas and/or property classes are combined, then they have been identified in the individual ratio study.

Study Areas by Maintenance Areas:

AREA 1 - City of St. Helens and City of Columbia City

00 Undefined (SH)	30 Duplex, Triplex, Fourplex (SH)	60 Island (Columbia River)
01 Undefined (CC)	31 Duplex, Triplex, Fourplex (CC)	78 Large Industrial
15 River Front (SH & CC)	43 TwnHse, Row House & Common Wall	95 Floating Homes & Combos
21 McBride Meadows, Sophie Park (CC)	44 TwnHse, Row House & Common Wall	97 Boathouses & Misc. Imps

The following Study Area's have been combined into Study Area 00 for 2015:

71-Highway Commercial (SH); 72-Uptown Commercial (SH); 73-Downtown Commercial (SH); 74-Spot Commercial (SH, CC)

AREA 2 - City of Scappoose and Rural Vicinity (South Warren; Chapman; Dutch Canyon)

00 Undefined	33 TwnHse, Row House & Common Wall	79 Keys Landing, Keys Crest
06 Forest Value Zone	41 Sauvie Island (NH 21 values)	80 Columbia River View Estates
21 Value Zone 1 (100%)	45 Dike Land (Sauvie Island)	85 Meersburg PC
22 Value Zone 2 (70-85%)	60 Island (Columbia River)	95 Floating Homes & Combos
23 Value Zone 3 (50-60%)	62 Freeman Road	97 Boathouses & Misc. Imps
25 Dike Land (Scappoose)	63 Columbia Acres	
28 Duplex, Triplex, Fourplex (City)	64 Hillcrest	

The following Study Area's have been combined into Study Area 00 for 2015:

11-Commercial, Havlik Road area (City); 12-Commercial, SW Central Highway (City); 13-Commercial, NW Highway (City); 14-Commercial, East of Highway (City); 15-Spot Commercial (City/County)

AREA 3 - City of Vernonia and Rural Vicinity (Keasey; Pittsburg; Natal; Mist; Birkenfeld; Fishhawk)

00 Undefined	31 Value Zone 1	39 Roseview Heights
03 Flood Impacted area (City)	36 Fishhawk Lake Estates	39 Heather Park
06 Forest Value Zone	37 Berndt's Creek	40 Duplex, Triplex, Fourplex (City)

2015 Ratio Study for Columbia County

AREA 4 - City of Rainier and Rural Vicinity (Shiloh Basin; Goble; Prescott; Lindberg; Apiary; Fern Hill)

00 Undefined	44 Prescott	60 Island (Columbia River)
06 Forest Value Zone	45 Dike Land	95 Floating Homes & Combos
41 Value Zone 1	46 Riverview Drive, Maple Drive	97 Boathouses & Misc. Imps
42 Value Zone 2	47 Riverview Drive, Maple Drive	

AREA 5 - City of Clatskanie and Rural Vicinity (Swedetown; Alston; Delena Mayger; Marshland; Woodson)

00 Undefined	55 Dike Land	97 Boathouses & Misc. Imps
06 Forest Value Zone	60 Island (Columbia River)	
51 Rural Value Zone	95 Floating Homes & Combos	

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

00 Undefined & Commercial So. of Col. City	61 Value Zone 1	65 Dike Land
04 Commercial No. of Col. City	62 Value Zone 2	78 Large Industrial
06 Forest Value Zone	63 Value Zone 3	95 Floating Homes & Combos
60 Island (Columbia River)	64 Value Zone 4	97 Boathouses & Misc. Imps

The following Study Area has been combined into Study Area 00 for 2015:

71-Highway Commercial (South SH) and now referred to as "Commercial, South of Columbia City"

The following Study Area has been created for 2015:

04-Commercial (North of Columbia City)

AREA 7 - Personal Property Manufactured Structures, County Wide

01 PP MS in MA 1 General Area except for the following: SA 27-Crestwood Village SA 28-Columbia City Estates	02 PP MS in MA 2 General Area except for the following: SA 30 - Springlake Park SA 31 - Crown Park	03 PP MS in MA 3 General Area 04 PP MS in MA 4 General Area 05 PP MS in MA 5 General Area 06 PP MS in MA 6 General Area
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SUPPLEMENTAL NOTES

2015 Ratio Study for Columbia County

Manufactured Home Parks:

These properties (PC 207) are located county wide and have been appraised based on income.

Re-Appraisal of Commercial properties:

At the time of this report, a re-appraisal of commercial vacant and improved properties is in process. The sales used in the Ratio Study for the Commercial analysis have been re-appraised.

SUMMARY OF RATIO INDICATIONS

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	003	01	00	000	000	100	100	100	100			☐
2015	003	01	01	000	000	100	100	100	100			☐
2015	003	02	00	000	000	100	100	100	100			☐
2015	003	03	00	000	000	100	100	100	100			☐
2015	003	04	00	000	000	100	100	100	100			☐
2015	003	04	41	000	000	100	100	100	100			☐
2015	003	05	00	000	000	100	100	100	100			☐
2015	003	06	00	000	000	100	100	100	100			☐
2015	008	01	00	000	000	100	100	100	100			☐
2015	008	02	00	000	000	100	100	100	100			☐
2015	008	03	09	000		100	100	100	100			☐
2015	008	03	90	000		100	100	100	100			☐
2015	008	04	00	000	000	100	100	100	100			☐
2015	008	05	00	000	000	100	100	100	100			☐
2015	008	06	00	000	000	100	100	100	100			☐
2015	008	06	78	000	0	100	100	100	100			☐
2015	010	01	00	000	000	100	100	100	100			☒
2015	010	01	01	000	000	100	100	100	100			☒
2015	010	02	00	000	000	100	100	100	100			☒
2015	010	03	00	000	000	100	100	100	100			☒
2015	010	03	03	000	000	100	100	100	100			☒
2015	010	04	00	000	000	100	100	100	100			☒
2015	010	05	00	000	000	100	100	100	100			☒
2015	019	01	00	000	000	100	100	100	100			☐
2015	019	01	01	000	000	100	100	100	100			☐
2015	019	01	27	000	000	100	100	100	100			☐
2015	019	01	28	000	000	100	100	100	100			☐
2015	019	01	30	000	000	100	100	100	100			☐
2015	019	01	43	000	000	100	100	100	100			☐
2015	019	01	44	000	000	100	100	100	100			☐
2015	019	01	90	000	000	100	100	100	100			☐
2015	019	02	00	000	000	100	100	100	100			☐
2015	019	02	21	000	000	100	100	100	100			☐
2015	019	02	22	000	000	100	100	100	100			☐
2015	019	02	23	000	000	100	100	100	100			☐
2015	019	02	30	000	000	100	100	100	100			☐
2015	019	02	31	000	000	100	100	100	100			☐
2015	019	02	76	000	000	100	100	100	100			☐
2015	019	03	00	000	000	100	100	100	100			☐
2015	019	03	03	000	000	100	100	100	100			☐
2015	019	03	31	000	000	100	100	100	100			☐
2015	019	03	37	000	000	100	100	100	100			☐
2015	019	03	38	000	000	100	100	100	100			☐
2015	019	04	00	000	000	100	100	100	100			☐
2015	019	04	41	000	000	100	100	100	100			☐

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	019	04	42	000	000	100	100	100	100			☐
2015	019	04	43	000	000	100	100	100	100			☐
2015	019	05	00	000	000	100	100	100	100			☐
2015	019	05	51	000	000	100	100	100	100			☐
2015	019	05	55	000	000	100	100	100	100			☐
2015	019	06	00	000	000	100	100	100	100			☐
2015	019	06	56	000	000	100	100	100	100			☐
2015	019	06	61	000	000	100	100	100	100			☐
2015	019	06	62	000	000	100	100	100	100			☐
2015	019	06	63	000	000	100	100	100	100			☐
2015	019	06	64	000	000	100	100	100	100			☐
2015	019	06	65	000	000	100	100	100	100			☐
2015	019	07	01	000	000	100	100	115	115			☒
2015	019	07	02	000	000	100	100	115	115			☒
2015	019	07	03	000	000	100	100	115	115			☒
2015	019	07	04	000	000	100	100	115	115			☒
2015	019	07	05	000	000	100	100	115	115			☒
2015	019	07	06	000	000	100	100	115	115			☒
2015	019	07	27	000	000	100	100	115	115			☒
2015	019	07	28	000	000	100	100	115	115			☒
2015	019	07	30	000	000	100	100	154	154			☒
2015	019	07	31	000	000	100	100	115	115			☒
2015	019	07	56	000	000	100	100	100	100			☐
2015	020	01	00	000	000	100	100	100	100			☒
2015	020	01	71	000	000	100	100	100	100			☒
2015	020	02	00	000	000	100	100	100	100			☒
2015	020	02	11	000	000	100	100	100	100			☒
2015	020	03	00	000	000	100	100	100	100			☒
2015	020	04	00	000	000	100	100	100	100			☒
2015	020	05	00	000	000	100	100	100	100			☒
2015	020	06	04	000	000	100	100	100	100			☐
2015	030	01	00	000	000	100	100	100	100			☒
2015	030	03	00	000	000	100	100	100	100			☒
2015	030	04	00	000	000	100	100	100	100			☒
2015	030	05	00	000	000	100	100	100	100			☒
2015	030	06	00	000	000	100	100	100	100			☒
2015	040	02	00	000	000	100	100	100	100			☒
2015	040	02	21	000	000	100	100	100	100			☒
2015	040	03	00	000	000	100	100	100	100			☒
2015	040	03	03	000	000	100	100	100	100			☒
2015	040	04	00	000	000	100	100	100	100			☒
2015	040	04	41	000	000	100	100	100	100			☒
2015	040	04	42	000	000	100	100	100	100			☒
2015	040	04	44	000	000	100	100	100	100			☒
2015	040	05	00	000	000	100	100	100	100			☒

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	040	06	00	000	000	100	100	100	100			☒
2015	040	06	61	000	000	100	100	100	100			☒
2015	040	06	62	000	000	100	100	100	100			☒
2015	100	01	00	000	000	109	100	100	109	17.93	1.11	☒
2015	100	01	01	000	000	102	100	100	102			☒
2015	100	01	15	000	000	109	100	100	109	.00	1.00	☒
2015	100	02	00	000	000	123	100	100	123	5.56	1.01	☒
2015	100	02	28	000	000	91	100	100	91			☒
2015	100	02	79	000	000	93	100	100	93			☒
2015	100	02	80	000	000	97	100	100	97			☒
2015	100	02	85	000	000	100	100	100	100			☐
2015	100	03	00	000	000	115	100	100	115	11.01	1.01	☒
2015	100	03	03	000	000	115	100	100	115			☒
2015	100	03	38	000	000	115	100	100	115			☒
2015	100	04	00	000	000	103	100	100	103	.00	1.00	☒
2015	100	04	46	000	000	103	100	100	103	.00	1.00	☒
2015	100	04	47	000	000	103	100	100	103			☒
2015	100	05	00	000	000	96	100	100	96			☒
2015	101	01	00	000	000	109	100	106	106	11.33	1.00	☒
2015	101	01	01	000	000	102	100	102	102	12.13	1.00	☒
2015	101	01	15	000	000	109	100	104	106	.68	1.00	☒
2015	101	01	21	000	000	101	100	101	101	6.43	1.00	☒
2015	101	01	30	000	000	109	100	96	99	7.80	.98	☒
2015	101	01	31	000	000	102	100	102	102	.00	1.00	☒
2015	101	01	43	000	000	109	100	96	99	7.80	.98	☒
2015	101	01	44	000	000	102	100	102	102	.00	1.00	☒
2015	101	02	00	000	000	123	100	93	103	8.66	1.01	☒
2015	101	02	28	000	000	91	100	89	91	2.06	1.00	☒
2015	101	02	33	000	000	91	100	89	91	2.06	1.00	☒
2015	101	02	79	000	000	93	100	92	93	5.29	1.00	☒
2015	101	02	80	000	000	97	100	97	97	8.08	1.01	☒
2015	101	02	85	000	000	91	100	88	91			☒
2015	101	03	00	000	000	115	100	98	103	15.86	1.03	☒
2015	101	03	03	000	000	115	100	122	115	15.71	1.05	☒
2015	101	03	39	000	000	115	100	98	103	15.86	1.03	☒
2015	101	03	40	000	000	115	100	101	103			☒
2015	101	04	00	000	000	103	100	104	103	12.86	1.00	☒
2015	101	04	41	000	0	100	100	100	100			☐
2015	101	04	46	000	000	103	100	104	103	12.86	1.00	☒
2015	101	04	47	000	000	103	100	103	103	.00	1.00	☒
2015	101	05	00	000	000	96	100	95	96	12.50	1.01	☒
2015	101	05	51	000	0	100	100	100	100			☐
2015	102	01	00	000	000	109	100	106	106			☒
2015	102	02	00	000	000	100	100	103	103			☒
2015	102	02	21	000	000	100	100	110	110			☒

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	102	04	00	000	000	103	100	103	103			☒
2015	109	01	00	000	000	109	100	106	106	11.33	1.00	☒
2015	109	01	01	000	000	102	100	102	102	12.13	1.00	☒
2015	109	01	15	000	000	109	100	104	106	.68	1.00	☒
2015	109	02	00	000	000	123	100	93	103	8.66	1.01	☒
2015	109	03	00	000	000	115	100	98	103	15.86	1.03	☒
2015	109	03	03	000	000	115	100	122	115	15.71	1.05	☒
2015	109	03	38	000	000	115	100	98	103	.00	1.00	☒
2015	109	04	00	000	000	103	100	104	103	12.86	1.00	☒
2015	109	05	00	000	000	96	100	95	96	12.50	1.01	☒
2015	111	01	95	000	000	100	100	100	100			☐
2015	111	01	97	000	000	100	100	100	100			☐
2015	111	02	95	000	000	100	100	100	100			☐
2015	111	02	97	000	000	100	100	100	100			☐
2015	111	04	95	000	000	100	100	100	100			☐
2015	111	04	97	000	000	100	100	100	100			☐
2015	111	05	95	000	000	100	100	100	100			☐
2015	111	05	97	000	000	100	100	100	100			☐
2015	111	06	95	000	000	100	100	100	100			☐
2015	111	06	97	000	000	100	100	100	100			☐
2015	200	01	00	000	000	88	100	100	88	9.65	1.01	☐
2015	200	01	01	000	000	88	100	100	88	9.65	1.01	☐
2015	200	01	71	000	000	88	100	100	88	9.65	1.01	☐
2015	200	01	72	000	000	88	100	100	88	9.65	1.01	☐
2015	200	01	73	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	00	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	11	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	12	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	14	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	15	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	21	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	22	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	41	000	000	88	100	100	88	9.65	1.01	☐
2015	200	02	72	000	000	88	100	100	88	9.65	1.01	☐
2015	200	03	00	000	000	88	100	100	88	9.65	1.01	☐
2015	200	03	03	000	000	88	100	100	88	9.65	1.01	☐
2015	200	03	31	000	000	88	100	100	88	9.65	1.01	☐
2015	200	04	00	000	000	88	100	100	88	9.65	1.01	☐
2015	200	04	41	000	000	88	100	100	88	9.65	1.01	☐
2015	200	04	42	000	000	88	100	100	88	9.65	1.01	☐
2015	200	04	44	000	000	88	100	100	88	9.65	1.01	☐
2015	200	04	45	000	000	88	100	100	88	9.65	1.01	☐
2015	200	04	60	000	000	88	100	100	88	9.65	1.01	☐
2015	200	05	00	000	000	88	100	100	88	9.65	1.01	☐
2015	200	05	51	000	000	88	100	100	88	9.65	1.01	☐

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	200	05	55	000	000	88	100	100	88	9.65	1.01	☐
2015	200	05	60	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	00	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	04	000	000	100	100	100	100			☐
2015	200	06	61	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	62	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	63	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	64	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	65	000	000	88	100	100	88	9.65	1.01	☐
2015	200	06	71	000	000	88	100	100	88	9.65	1.01	☐
2015	201	01	00	000	000	88	100	100	96	21.23	1.15	☐
2015	201	01	01	000	000	88	100	100	96	21.23	1.15	☐
2015	201	01	15	000	000	88	100	100	96	21.23	1.15	☐
2015	201	01	71	000	000	88	100	100	96	21.23	1.15	☐
2015	201	01	72	000	000	88	100	100	96	21.23	1.15	☐
2015	201	01	73	000	000	88	100	100	96	21.23	1.15	☐
2015	201	01	74	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	00	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	11	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	12	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	13	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	14	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	15	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	21	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	22	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	25	000	000	88	100	100	96	21.23	1.15	☐
2015	201	02	72	000	000	88	100	100	96	21.23	1.15	☐
2015	201	03	00	000	000	88	100	100	96	21.23	1.15	☐
2015	201	03	03	000	000	100	100	100	100			☐
2015	201	03	31	000	000	88	100	100	96	21.23	1.15	☐
2015	201	04	00	000	000	88	100	100	96	21.23	1.15	☐
2015	201	04	41	000	000	88	100	100	96	21.23	1.15	☐
2015	201	04	42	000	000	88	100	100	96	21.23	1.15	☐
2015	201	04	44	000	000	88	100	100	96	21.23	1.15	☐
2015	201	05	00	000	000	88	100	100	96	21.23	1.15	☐
2015	201	05	51	000	000	88	100	100	96	21.23	1.15	☐
2015	201	06	00	000	000	88	100	100	96	21.23	1.15	☐
2015	201	06	04	000	000	100	100	100	100			☐
2015	201	06	61	000	000	88	100	100	96	21.23	1.15	☐
2015	201	06	63	000	000	88	100	100	96	21.23	1.15	☐
2015	201	06	64	000	000	88	100	100	96	21.23	1.15	☐
2015	201	06	71	000	000	88	100	100	96	21.23	1.15	☐
2015	207	01	00	000	000	100	100	100	100			☐
2015	207	01	01	000	000	100	100	100	100			☐
2015	207	02	00	000	000	100	100	100	100			☐

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	207	02	15	000	0	100	100	100	100			☐
2015	207	03	00	000	000	100	100	100	100			☐
2015	207	04	00	000	000	100	100	100	100			☐
2015	207	05	00	000	000	100	100	100	100			☐
2015	207	06	00	000	000	100	100	100	100			☐
2015	207	06	56	000	000	100	100	100	100			☐
2015	221	02	00	000	000	100	100	100	100			☐
2015	221	06	00	000	000	100	100	100	100			☐
2015	300	01	00	000	000	100	100	100	100	.00	1.00	☒
2015	300	01	01	000	000	100	100	100	100	.00	1.00	☒
2015	300	01	78	000	000	100	100	100	100	.00	1.00	☒
2015	300	02	00	000	000	100	100	100	100	.00	1.00	☒
2015	300	03	00	000	000	100	100	100	100	.00	1.00	☒
2015	300	04	00	000	000	100	100	100	100	.00	1.00	☒
2015	300	04	41	000	000	100	100	100	100	.00	1.00	☒
2015	300	05	00	000	000	100	100	100	100	.00	1.00	☒
2015	300	06	00	000	000	100	100	100	100	.00	1.00	☒
2015	300	06	78	000	000	100	100	100	100	.00	1.00	☒
2015	301	01	00	000	000	100	100	100	100	.00	1.00	☒
2015	301	01	78	000	000	100	100	100	100			☐
2015	301	01	90	000	000	100	100	100	100	.00	1.00	☒
2015	301	02	00	000	000	100	100	100	100	.00	1.00	☒
2015	301	02	90	000	000	100	100	100	100	.00	1.00	☒
2015	301	03	00	000	000	100	100	100	100	.00	1.00	☒
2015	301	04	00	000	000	100	100	100	100	.00	1.00	☒
2015	301	04	41	000	000	100	100	100	100	.00	1.00	☒
2015	301	04	90	000	000	100	100	100	100	.00	1.00	☒
2015	301	05	00	000	000	100	100	100	100	.00	1.00	☒
2015	301	05	90	000	000	100	100	100	100	.00	1.00	☒
2015	301	06	00	000	000	100	100	100	100	.00	1.00	☒
2015	301	06	61	000	000	100	100	100	100	.00	1.00	☒
2015	301	06	78	000	000	100	100	100	100	.00	1.00	☒
2015	301	06	90	000	000	100	100	100	100	.00	1.00	☒
2015	303	01	00	000	000	100	100	100	100			☐
2015	303	01	78	000	000	100	100	100	100			☐
2015	303	02	00	000	000	100	100	100	100			☐
2015	303	03	00	000	000	100	100	100	100			☐
2015	303	04	00	000	000	100	100	100	100			☐
2015	303	05	00	000	000	100	100	100	100			☐
2015	303	06	78	000	000	100	100	100	100			☐
2015	308	01	00	000	000	100	100	100	100			☐
2015	308	01	90	000	0	100	100	100	100			☐
2015	308	02	00	000	000	100	100	100	100			☐
2015	308	02	90	000	0	100	100	100	100			☐
2015	308	03	00	000	000	100	100	100	100			☐

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	308	04	00	000	000	100	100	100	100			☐
2015	308	04	90	000	0	100	100	100	100			☐
2015	308	05	00	000	000	100	100	100	100			☐
2015	308	05	90	000	000	100	100	100	100			☐
2015	308	06	00	000	000	100	100	100	100			☐
2015	308	06	90	000	0	100	100	100	100			☐
2015	400	02	21	000	000	110	100	100	110	.00	1.00	☒
2015	400	02	22	000	000	110	100	100	110	.00	1.00	☒
2015	400	02	23	000	000	110	100	100	110	.00	1.00	☒
2015	400	02	25	000	000	110	100	100	110			☒
2015	400	02	45	000	000	110	100	100	110			☒
2015	400	02	60	000	000	100	100	100	100			☐
2015	400	02	62	000	000	110	100	100	110	.00	1.00	☒
2015	400	02	63	000	000	110	100	100	110	.00	1.00	☒
2015	400	02	64	000	000	110	100	100	110	.00	1.00	☒
2015	400	03	00	000	000	95	100	100	95	15.51	1.04	☒
2015	400	03	31	000	000	95	100	100	95	15.51	1.04	☒
2015	400	03	36	000	000	93	100	100	93			☒
2015	400	03	37	000	000	95	100	100	95			☒
2015	400	04	41	000	000	108	100	100	108	.00	1.00	☒
2015	400	04	42	000	000	108	100	100	108	.00	1.00	☒
2015	400	04	44	000	000	108	100	100	108			☒
2015	400	04	45	000	000	108	100	100	108			☒
2015	400	04	60	000	000	100	100	100	100			☐
2015	400	05	51	000	000	112	100	100	112	22.57	1.03	☒
2015	400	05	55	000	000	104	100	100	104	33.75	.87	☒
2015	400	05	60	000	000	100	100	100	100			☐
2015	400	06	56	000	000	152	100	100	152	13.87	1.01	☒
2015	400	06	61	000	000	152	100	100	152	13.87	1.01	☒
2015	400	06	62	000	000	152	100	100	152	13.87	1.01	☒
2015	400	06	63	000	000	152	100	100	152	13.87	1.01	☒
2015	400	06	64	000	000	152	100	100	152	13.87	1.01	☒
2015	400	06	65	000	000	152	100	100	152			☒
2015	401	02	21	000	000	110	100	113	110	12.19	1.02	☒
2015	401	02	22	000	000	110	100	113	110	12.19	1.02	☒
2015	401	02	23	000	000	110	100	113	110	12.19	1.02	☒
2015	401	02	25	000	000	110	100	112	110			☒
2015	401	02	41	000	000	110	100	113	110	12.19	1.02	☒
2015	401	02	45	000	000	110	100	112	110			☒
2015	401	02	62	000	000	110	100	113	110	12.19	1.02	☒
2015	401	02	63	000	000	110	100	113	110	12.19	1.02	☒
2015	401	02	64	000	000	110	100	113	110	12.19	1.02	☒
2015	401	03	31	000	000	95	100	130	112	18.26	1.06	☒
2015	401	03	36	000	000	93	100	91	93	4.55	1.01	☒
2015	401	03	37	000	000	95	100	110	103			☒

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	401	03	40	000	000	95	100	130	112			☒
2015	401	04	41	000	000	108	100	111	108	13.75	.98	☒
2015	401	04	42	000	000	108	100	111	108	13.75	.98	☒
2015	401	04	44	000	000	108	100	111	108	.00	1.00	☒
2015	401	04	45	000	000	108	100	111	108	.00	1.00	☒
2015	401	05	51	000	000	112	100	117	112	13.29	1.03	☒
2015	401	05	55	000	000	104	100	106	104	13.13	1.00	☒
2015	401	06	61	000	000	152	100	84	109	12.88	1.02	☒
2015	401	06	62	000	000	152	100	84	109	12.88	1.02	☒
2015	401	06	63	000	000	152	100	84	109	12.88	1.02	☒
2015	401	06	64	000	000	152	100	84	109	12.88	1.02	☒
2015	401	06	65	000	000	152	100	84	109			☒
2015	409	02	21	000	000	110	100	113	110	12.19	1.02	☒
2015	409	02	22	000	000	110	100	113	110	12.19	1.02	☒
2015	409	02	23	000	000	110	100	113	110	12.19	1.02	☒
2015	409	02	25	000	000	110	100	112	110			☒
2015	409	02	41	000	000	110	100	113	110	12.19	1.02	☒
2015	409	02	45	000	000	110	100	112	110			☒
2015	409	02	62	000	000	110	100	113	110	12.19	1.02	☒
2015	409	02	64	000	000	110	100	113	110	12.19	1.02	☒
2015	409	03	31	000	000	95	100	130	112	18.26	1.06	☒
2015	409	03	37	000	000	95	100	110	103			☒
2015	409	04	41	000	000	108	100	111	108	13.75	.98	☒
2015	409	04	42	000	000	108	100	111	108	13.75	.98	☒
2015	409	04	44	000	000	108	100	111	108	.00	1.00	☒
2015	409	04	45	000	000	108	100	111	108	.00	1.00	☒
2015	409	05	51	000	000	112	100	117	112	13.29	1.03	☒
2015	409	05	55	000	000	104	100	106	104	13.13	1.00	☒
2015	409	06	56	000	000	152	100	84	109	12.88	1.02	☒
2015	409	06	61	000	000	152	100	84	109	12.88	1.02	☒
2015	409	06	62	000	000	152	100	84	109	12.88	1.02	☒
2015	409	06	63	000	000	152	100	84	109	12.88	1.02	☒
2015	409	06	64	000	000	152	100	84	109	12.88	1.02	☒
2015	409	06	65	000	000	152	100	84	109			☒
2015	600	02	06	000	000	100	100	100	100			☒
2015	600	03	06	000	000	100	100	100	100			☒
2015	600	04	06	000	000	100	100	100	100			☒
2015	600	05	06	000	000	100	100	100	100			☒
2015	600	06	06	000	000	100	100	100	100			☒
2015	601	04	06	000	000	100	100	100	100			☒
2015	700	06	04	000	000	100	100	100	100			☐
2015	701	01	00	000	000	100	100	100	100	.00	1.00	☒
2015	701	02	00	000	000	100	100	100	100	.00	1.00	☒
2015	701	03	00	000	0	100	100	100	100	.00	1.00	☒
2015	701	04	00	000	000	100	100	100	100	.00	1.00	☒

Summary of Ratio Indications

2015 Ratio Study

YEAR	RMV CLASS	MA	SA	NH	STAT CLASS	LAND%	OSD%	IMPR%	OVERALL%	COD	PRD	RE CALC
2015	701	05	00	000	000	100	100	100	100	.00	1.00	☒
2015	701	06	00	000	000	100	100	100	100	.00	1.00	☒
2015	701	06	04	000	000	100	100	100	100			☐
2015	800	02	63	000	000	100	100	100	100			☒
2015	800	02	64	000	000	100	100	100	100			☒
2015	800	04	60	000	000	100	100	100	100			☐
2015	800	05	60	000	000	100	100	100	100			☐
2015	801	03	31	000	000	100	100	100	100			☒
2015	890	02	63	000	000	100	100	100	100			☐
2015	890	02	64	000	000	100	100	100	100			☐

MAINTENANCE AREA 1

RESIDENTIAL ST. HELENS & COLUMBIA CITY

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	01	00	000		9	St Helens							

Adjustment Calculation Summary

Sample - Number of Sales	9	RECALCULATED		
Population - Number of Accounts	235			
Sales as a percentage of the Population	3.83 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	11,861,130	100.00 %	12,928,632	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	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	92	2015	Adjustment	109

Explanation

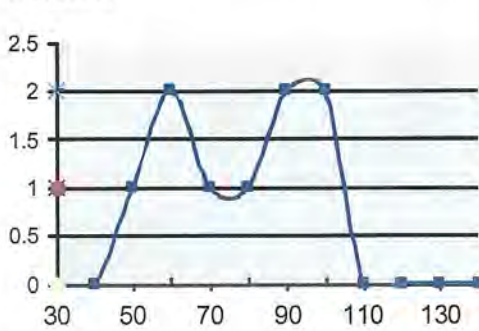
Central tendency selected is the Median of 88 multiplied by the 1XX Time Adjustment of 104 which equals 92 for the Selected Ratio from the Sales Array. The result is an Overall Adjustment Factor of 109.

Performance History

	2015	2014	2013	2012	2011
COD	17.93	0.00	-	-	0.00
PRD	1.11	1.00	-	-	1.00

COLUMBIA County 2015 Ratio Study

Frequency

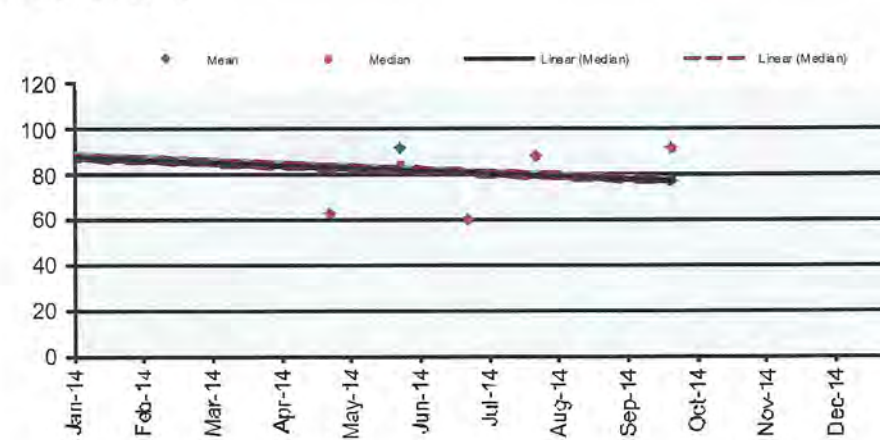


Number Of Sales

9

Median	88	Wtd Mean	74
AD	15.78	GeoMean	81
COD	17.93	PRD	1.11
Mean	82	95% Confidence	12.12
SD	18.55		
COV	22.62		

Central Tendencies



Month	Mean	Median	Sales
Jan-14	103	103	1
May-14	63	63	1
Jun-14	92	85	3
Jul-14	60	60	2
Aug-14	88	88	1
Oct-14	92	92	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	100	141	30	4N1W05-BD-01000	2014	4709	0.26	56,910	0	56,910	96,000	Jul-14	1	59
01	00	000	100		33	4N1W05-BD-01003	2014	4708	0.53	114,430	0	114,430	192,000	Jul-14	2	60
01	00	000	100		30	4N1W05-CB-10700	2014	3029	0.16	31,670	0	31,670	50,000	May-14	3	63
01	00	000	100		30	4N1W04-CA-09500	2014	3658	0.11	27,020	0	27,020	35,000	Jun-14	4	77
01	00	000	100		30	4N1W05-BA-03920	2014	5553	0.28	58,670	0	58,670	67,000	Aug-14	5	88
01	00	000	100		30	4N1W04-AA-01002	2014	3517	0.12	27,690	0	27,690	30,000	Jun-14	6	92
01	00	000	100		33	5N1W32-DB-01500	2014	6876	0.17	49,420	0	49,420	54,000	Oct-14	7	92
01	00	000	100		30	4N1W05-AC-04700	2014	263	0.28	39,190	0	39,190	38,000	Jan-14	8	103
01	00	000	100		30	5N1W33-DC-07600	2014	3643	0.11	27,020	0	27,020	25,000	Jun-14	9	108

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	Year	# of Sales	Location
101	01	00	000	1995	159		St Helens

RMV	Class	MA	SA	NH	Year	# of Sales	Location
109	01	00	000		5		St Helens

Adjustment Calculation Summary

Sample - Number of Sales	164
Population - Number of Accounts	3,863
Sales as a percentage of the Population	4.25 %
Prior Year Population Values	
Land RMV	131,646,080
OSD RMV	90,174,000
Residential Improvement RMV	343,941,820
Farm Improvement RMV	2,974,290

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
23.15 %	143,494,227	23.86 %
15.86 %	90,174,000	14.99 %
60.47 %	364,578,329	60.62 %
0.52 %	3,152,747	0.52 %

SelectedRatioFromSales	94
RMV Adjustment	100
Before Ratio	94
Overall Adjustment Factor	106
Land Adjustment Factor	109
OSD Adjustment Factor	100
Residential Adjustment Factor	106
Farm Improvement Factor	106
After Ratio	100

Selected Ratio	94	2015	Adjustment	106
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Explanation

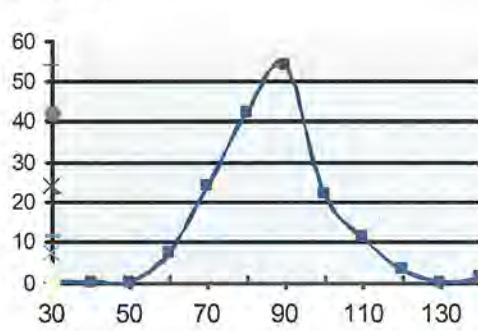
Selected the Median of 90 x 104 = 94

Performance History

	2015	2014	2013	2012	2011
COD	11.33	12.31	10.19	10.99	11.97
PRD	1.00	1.00	1.01	1.02	1.00

COLUMBIA County 2015 Ratio Study

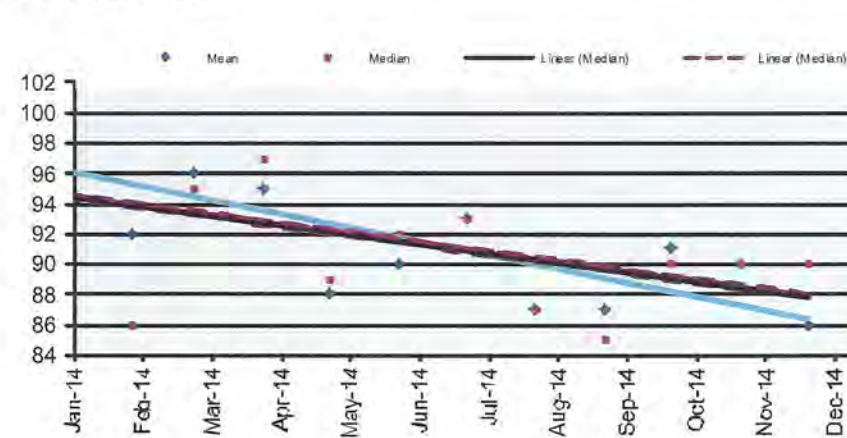
Frequency



Number Of Sales 164

Median	90	Wtd Mean	91
AD	10.20	GeoMean	90
COD	11.33	PRD	1.00
Mean	91	95% Confidence	2.05
SD	13.41		
COV	14.74		

Central Tendencies



Month	Mean	Median	Sales
Jan-14	101	100	10
Feb-14	92	86	7
Mar-14	96	95	12
Apr-14	95	97	6
May-14	88	89	13
Jun-14	90	92	17
Jul-14	93	93	16
Aug-14	87	87	19
Sep-14	87	85	15
Oct-14	91	90	15
Nov-14	90	90	15
Dec-14	86	90	18
1-Apr-14	112	112	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	133	30	5N1W33-DD-11500	2014	8183	0.13	53,080	41,260	94,340	150,000	Dec-14	1	63
01	00	000	101	142	30	4N1W03-BD-08300	2014	3333	0.15	61,900	97,440	159,340	246,900	May-14	2	65
01	00	000	101	136	30	5N1W34-CC-08100	2014	3532	0.17	56,040	57,380	113,420	170,000	Jun-14	3	67
01	00	000	101	131	30	5N1W33-DC-04700	2014	4720	0.20	57,900	45,870	103,770	155,000	Jul-14	4	67
01	00	000	101	131	30	4N1W04-CA-04200	2014	5578	0.11	51,020	47,760	98,780	147,000	Aug-14	5	67
01	00	000	101	131	33	4N1W04-BA-00600	2014	6625	0.18	56,630	59,060	115,690	172,500	Oct-14	6	67
01	00	000	101	142	30	4N1W05-AB-04210	2014	5096	0.16	55,630	156,270	211,900	305,000	Jul-14	7	69
01	00	000	101	131	30	5N1W34-CC-05200	2014	76	0.13	53,080	55,280	108,360	154,900	Jan-14	8	70
01	00	000	101	131	30	4N1W04-CA-12700	2014	898	0.13	53,280	66,270	119,550	171,900	Feb-14	9	70
01	00	000	101	141	30	4N1W05-DC-06200	2014	5895	0.23	60,260	96,890	157,150	224,500	Sep-14	10	70
01	00	000	101	133	30	4N1W05-AD-03601	2014	3307	0.13	52,950	51,190	104,140	144,000	May-14	11	72
01	00	000	101	132	30	4N1W04-AD-04610	2014	5294	0.13	53,080	67,890	120,970	168,400	Aug-14	12	72
01	00	000	101	121	30	4N1W04-DA-02600	2014	5387	0.13	53,080	29,610	82,690	115,000	Aug-14	13	72
01	00	000	101	131	30	4N1W05-CB-01200	2014	8617	0.20	58,000	66,060	124,060	173,000	Dec-14	14	72
01	00	000	101	131	30	4N1W04-AD-03404	2014	2917	0.13	53,080	67,250	120,330	165,000	May-14	15	73
01	00	000	101	131	30	4N1W05-DA-05200	2014	6115	0.20	57,920	71,550	129,470	177,400	Sep-14	16	73
01	00	000	101	125	30	4N1W05-DA-12100	2014	8189	0.11	49,940	28,310	78,250	107,900	Dec-14	17	73
01	00	000	101	135	30	5N1W34-CB-01601	2014	3046	0.23	60,510	60,070	120,580	163,000	May-14	18	74
01	00	000	101	131	30	4N1W05-DA-05100	2014	8209	0.33	66,530	59,520	126,050	169,900	Dec-14	19	74

COLUMBIA County 2015 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	135	33	4N1W05-AD-08700	2014	1185	0.35	67,640	63,490	131,130	174,900	Feb-14	20	75
01	00	000	101	131	30	4N1W03-BC-11700	2014	5621	0.13	53,080	51,560	104,640	140,000	Aug-14	21	75
01	00	000	101	133	30	4N1W04-BD-00105	2014	5684	0.13	53,080	84,830	137,910	185,000	Aug-14	22	75
01	00	000	101	133	30	5N1W33-DC-07800	2014	6749	0.22	60,520	48,250	108,770	145,000	Oct-14	23	75
01	00	000	101	132	30	4N1W05-DA-11500	2014	7405	0.16	55,520	48,020	103,540	138,900	Nov-14	24	75
01	00	000	101	131	30	4N1W05-DB-03800	2014	3624	0.16	54,740	59,850	114,590	149,000	Jun-14	25	77
01	00	000	101	122	30	4N1W04-DB-08201	2014	2341	0.13	53,080	39,950	93,030	120,000	Apr-14	26	78
01	00	000	101	131	30	4N1W04-DD-06800	2014	3477	0.13	52,970	43,930	96,900	125,000	Jun-14	27	78
01	00	000	101	131	30	4N1W03-CB-03800	2014	4076	0.13	53,080	58,370	111,450	143,000	Jun-14	28	78
01	00	000	101	141	30	4N1W05-AC-00800	2014	8375	0.18	56,590	73,780	130,370	167,400	Dec-14	29	78
01	00	000	101	121	33	4N1W05-AC-05500	2014	5705	0.17	55,310	32,710	88,020	112,000	Aug-14	30	79
01	00	000	101	131	30	4N1W03-BC-00405	2014	6375	0.11	51,020	74,470	125,490	159,500	Sep-14	31	79
01	00	000	101	141	33	4N1W05-DC-04700	2014	5059	0.22	59,290	99,420	158,710	199,000	Jul-14	32	80
01	00	000	101	131	30	5N1W33-DC-13200	2014	7289	0.12	51,760	41,980	93,740	116,875	Oct-14	33	80
01	00	000	101	131	30	5N1W33-DD-10300	2014	7856	0.13	53,080	52,640	105,720	132,000	Nov-14	34	80
01	00	000	101	141	30	4N1W05-CD-01208	2014	8621	0.12	51,290	103,920	155,210	195,000	Dec-14	35	80
01	00	000	101	131	30	4N1W05-CD-03800	2014	3941	0.23	60,540	58,770	119,310	146,500	Jun-14	36	81
01	00	000	101	141	30	4N1W06-DA-04400	2014	7407	0.16	55,630	124,560	180,190	223,700	Nov-14	37	81
01	00	000	101	142	30	4N1W03-BD-01900	2014	208	0.08	92,820	71,920	164,740	200,000	Jan-14	38	82
01	00	000	101	131	30	4N1W04-CD-00400	2014	5108	0.17	56,030	61,730	117,760	144,000	Jul-14	39	82
01	00	000	101	136	30	4N1W05-BD-08400	2014	5587	0.31	65,350	92,280	157,630	192,000	Aug-14	40	82
01	00	000	101	141	30	4N1W05-BD-01600	2014	6059	0.38	69,430	57,820	127,250	154,500	Sep-14	41	82
01	00	000	101	142	30	4N1W04-DC-04900	2014	6654	0.16	55,710	100,680	156,390	191,000	Oct-14	42	82
01	00	000	101	131	33	5N1W33-CD-02800	2014	713	0.12	51,550	75,090	126,640	153,000	Feb-14	43	83
01	00	000	101	141	33	4N1W08-BB-01901	2014	2954	0.13	53,020	120,990	174,010	210,400	May-14	44	83
01	00	000	101	131	30	5N1W33-DC-02701	2014	3664	0.13	53,200	65,960	119,160	143,500	Jun-14	45	83
01	00	000	101	143	33	4N1W06-DC-02300	2014	3529	0.19	57,370	130,460	187,830	225,000	Jun-14	46	83
01	00	000	101	141	30	4N1W05-AD-14502	2014	6241	0.47	74,980	148,490	223,470	270,000	Sep-14	47	83
01	00	000	101	141	30	4N1W05-AC-06500	2014	3096	0.16	55,550	124,880	180,430	215,500	May-14	48	84
01	00	000	101	141	33	4N1W05-AC-04700	2014	4656	0.28	63,190	81,870	145,060	171,856	Jul-14	49	84
01	00	000	101	141	30	5N1W34-CB-09200	2014	6061	2.56	142,130	74,990	217,120	260,000	Sep-14	50	84
01	00	000	101	141	33	4N1W05-CC-00714	2014	6146	0.16	55,550	149,250	204,800	245,000	Sep-14	51	84
01	00	000	101	131	30	4N1W04-DA-11400	2014	7445	0.13	53,080	47,060	100,140	119,800	Nov-14	52	84
01	00	000	101	141	30	4N1W05-BD-01501	2014	1409	0.23	60,660	99,390	160,050	187,500	Mar-14	53	85
01	00	000	101	141	30	4N1W06-DD-02300	2014	5466	0.16	55,610	105,200	160,810	189,000	Aug-14	54	85
01	00	000	101	143	30	4N1W07-AB-03179	2014	6522	0.12	51,630	159,680	211,310	249,000	Sep-14	55	85
01	00	000	101	132	30	4N1W03-BC-09302	2014	7879	0.13	50,170	77,740	127,910	150,500	Nov-14	56	85
01	00	000	101	141	33	4N1W05-AA-04100	2014	1389	0.21	59,200	69,030	128,230	149,900	Mar-14	57	86
01	00	000	101	131	30	5N1W33-DD-06102	2014	5735	0.12	52,060	51,570	103,630	120,000	Aug-14	58	86
01	00	000	101	143	30	4N1W06-DC-07500	2014	6445	0.16	55,240	126,830	182,070	212,000	Sep-14	59	86
01	00	000	101	134	33	5N1W34-CC-05100	2014	6810	0.13	53,080	60,300	113,380	132,000	Oct-14	60	86
01	00	000	101	141	30	4N1W07-AB-03132	2014	7672	0.11	51,030	129,710	180,740	209,000	Nov-14	61	86
01	00	000	101	143	30	4N1W05-CA-00117	2014	8619	0.13	53,160	136,910	190,070	220,000	Dec-14	62	86
01	00	000	101	143	30	4N1W05-DB-02107	2014	2354	0.11	51,030	137,020	188,050	215,000	Apr-14	63	87
01	00	000	101	143	30	4N1W05-DB-02108	2014	5584	0.12	51,100	140,420	191,520	219,900	Aug-14	64	87
01	00	000	101	143	30	4N1W05-BC-06000	2014	1062	0.12	51,120	158,190	209,310	238,000	Feb-14	65	88

COLUMBIA County 2015 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	143	30	5N1W32-DC-03000 2014		3808	0.18	66,930	153,520	220,450	249,900	Jun-14	66	88
01	00	000	101	141	30	4N1W05-BD-07300 2014		6342	0.17	56,230	115,840	172,070	195,000	Sep-14	67	88
01	00	000	101	133	30	5N1W33-CD-02700 2014		6751	0.16	55,360	84,920	140,280	159,500	Oct-14	68	88
01	00	000	101	141	33	4N1W05-DD-00604 2014		8072	0.16	55,580	134,130	189,710	215,800	Dec-14	69	88
01	00	000	101	143	30	4N1W08-BC-05500 2014		2886	0.20	57,660	136,530	194,190	218,000	May-14	70	89
01	00	000	101	143	30	4N1W05-DB-02103 2014		5084	0.12	51,120	121,830	172,950	194,000	Jul-14	71	89
01	00	000	101	132	30	4N1W04-AA-04500 2014		5682	0.27	58,300	85,630	143,930	162,400	Aug-14	72	89
01	00	000	101	143	30	4N1W06-DC-03000 2014		7697	0.21	58,600	167,570	226,170	255,000	Nov-14	73	89
01	00	000	101	141	30	4N1W05-BD-05400 2014		1581	0.17	55,990	116,070	172,060	191,100	Mar-14	74	90
01	00	000	101	142	33	4N1W04-DD-06400 2014		4606	0.13	53,080	123,610	176,690	196,900	Jul-14	75	90
01	00	000	101	134	30	5N1W34-CC-07100 2014		5197	0.13	53,080	41,640	94,720	105,000	Aug-14	76	90
01	00	000	101	153	30	5N1W33-AD-00300 2014		7200	0.26	62,590	193,500	256,090	285,000	Oct-14	77	90
01	00	000	101	141	33	4N1W07-AB-03176 2014		6623	0.15	55,020	149,210	204,230	228,000	Oct-14	78	90
01	00	000	101	141	30	4N1W05-BC-03700 2014		7553	0.21	59,160	112,030	171,190	191,000	Nov-14	79	90
01	00	000	101	141	30	4N1W05-CC-01108 2014		7949	0.18	56,780	104,870	161,650	178,965	Nov-14	80	90
01	00	000	101	141	30	4N1W07-AB-03136 2014		8030	0.11	51,030	120,360	171,390	191,000	Dec-14	81	90
01	00	000	101	143	30	4N1W07-AB-03177 2014		8539	0.13	53,100	180,500	233,600	259,000	Dec-14	82	90
01	00	000	101	143	30	4N1W05-CA-00105 2014		5568	0.13	52,910	152,740	205,650	226,000	Aug-14	83	91
01	00	000	101	141	30	5N1W32-DB-01600 2014		6681	0.17	65,890	173,460	239,350	262,986	Oct-14	84	91
01	00	000	101	143	30	4N1W05-DB-05600 2014		6877	0.13	52,310	152,490	204,800	225,500	Oct-14	85	91
01	00	000	101	143	30	4N1W06-DC-01400 2014		1566	0.22	59,810	160,170	219,980	239,900	Mar-14	86	92
01	00	000	101	143	30	4N1W06-DA-06500 2014		2956	0.16	55,600	155,710	211,310	229,900	May-14	87	92
01	00	000	101	141	33	5N1W32-DC-00106 2014		3806	0.17	65,890	167,500	233,390	254,000	Jun-14	88	92
01	00	000	101	143	30	4N1W05-AC-06900 2014		5394	0.14	53,480	148,030	201,510	219,900	Aug-14	89	92
01	00	000	101	143	33	4N1W06-DD-05600 2014		5933	0.13	52,530	161,110	213,640	233,400	Sep-14	90	92
01	00	000	101	141	30	4N1W07-AB-03107 2014		8446	0.15	54,890	128,820	183,710	199,900	Dec-14	91	92
01	00	000	101	132	30	5N1W34-CB-05400 2014		8612	0.13	53,080	52,650	105,730	115,000	Dec-14	92	92
01	00	000	101	141	33	4N1W05-DD-00603 2014		1873	0.16	55,590	135,040	190,630	205,000	Mar-14	93	93
01	00	000	101	143	30	4N1W05-BC-06900 2014		2114	0.12	51,060	162,740	213,800	230,000	Apr-14	94	93
01	00	000	101	143	30	4N1W05-CB-07700 2014		3334	0.11	51,050	171,940	222,990	240,000	May-14	95	93
01	00	000	101	141	30	4N1W05-BC-05500 2014		4031	0.12	51,360	119,840	171,200	185,000	Jun-14	96	93
01	00	000	101	143	33	4N1W05-AC-06800 2014		4067	0.16	55,550	137,920	193,470	209,000	Jun-14	97	93
01	00	000	101	133	30	4N1W04-DA-06000 2014		4472	0.13	50,170	82,380	132,550	142,000	Jul-14	98	93
01	00	000	101	143	30	4N1W06-DC-02000 2014		4938	0.14	53,610	164,260	217,870	233,900	Jul-14	99	93
01	00	000	101	141	30	4N1W05-BC-03500 2014		5521	0.22	59,830	125,290	185,120	199,900	Aug-14	100	93
01	00	000	101	141	30	4N1W05-AB-01044 2014		6489	0.13	53,170	124,390	177,560	191,500	Sep-14	101	93
01	00	000	101	131	30	4N1W03-CB-00800 2014		7436	0.40	78,810	28,100	106,910	114,500	Nov-14	102	93
01	00	000	109	452	30	4N1W04-DD-00303 2014		7333	0.13	48,650	58,510	107,160	115,000	Nov-14	103	93
01	00	000	101	143	30	4N1W05-DB-02113 2014		8213	0.12	51,900	134,230	186,130	201,000	Dec-14	104	93
01	00	000	101	143	30	4N1W05-CB-08800 2015		111	0.07	42,300	95,200	137,500	148,000	Dec-14	105	93
01	00	000	101	131	30	4N1W04-DC-00200 2014		478	0.13	53,080	83,630	136,710	145,400	Jan-14	106	94
01	00	000	101	143	30	4N1W07-AB-03157 2014		3887	0.13	52,280	135,060	187,340	199,900	Jun-14	107	94
01	00	000	101	143	30	4N1W05-DB-05500 2014		5441	0.13	52,310	171,050	223,360	237,500	Aug-14	108	94
01	00	000	101	143	30	4N1W06-DC-04200 2014		1360	0.12	51,960	166,240	218,200	229,500	Mar-14	109	95
01	00	000	101	141	33	4N1W06-DA-03500 2014		1516	0.23	60,730	130,240	190,970	200,000	Mar-14	110	95
01	00	000	101	143	30	4N1W05-AB-01022 2014		7522	0.21	58,900	130,840	189,740	199,000	Nov-14	111	95

COLUMBIA County 2015 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	143	30	4N1W07-AB-03166	2014	7676	0.13	53,120	145,110	198,230	209,000	Nov-14	112	95
01	00	000	101	141	30	5N1W32-DC-00110	2014	8239	0.23	70,350	179,430	249,780	261,930	Dec-14	113	95
01	00	000	101	141	33	4N1W05-CA-01600	2014	4039	0.16	55,550	100,150	155,700	161,700	Jun-14	114	96
01	00	000	101	141	33	5N1W32-DC-00107	2014	5276	0.18	66,640	184,580	251,220	262,300	Aug-14	115	96
01	00	000	101	143	30	5N1W32-DC-02601	2014	1393	0.16	65,700	166,320	232,020	239,000	Mar-14	116	97
01	00	000	101	143	30	5N1W32-DC-00103	2014	3574	0.17	65,890	185,950	251,840	259,900	Jun-14	117	97
01	00	000	101	143	30	5N1W32-DC-00101	2014	7171	0.17	65,890	163,820	229,710	238,000	Oct-14	118	97
01	00	000	101	143	30	4N1W05-DC-08202	2014	8234	0.17	56,730	152,270	209,000	215,000	Dec-14	119	97
01	00	000	101	141	30	4N1W04-BB-02000	2014	289	0.18	56,770	105,140	161,910	165,000	Jan-14	120	98
01	00	000	109	452	30	4N1W05-BD-08600	2014	1835	0.17	55,860	66,980	122,840	124,900	Mar-14	121	98
01	00	000	101	152	30	5N1W33-AD-00800	2014	2888	0.24	61,430	188,990	250,420	254,900	May-14	122	98
01	00	000	101	131	30	4N1W04-CA-11400	2014	6496	0.24	61,350	78,010	139,360	142,500	Sep-14	123	98
01	00	000	101	141	30	4N1W05-AA-07800	2014	7194	0.18	56,540	75,320	131,860	135,000	Oct-14	124	98
01	00	000	101	142	30	4N1W05-CD-04200	2014	350	0.35	67,610	115,530	183,140	184,900	Jan-14	125	99
01	00	000	101	144	30	4N1W04-AA-05402	2014	4146	0.08	69,780	118,690	188,470	189,900	Jun-14	126	99
01	00	000	101	141	30	5N1W32-DB-01100	2014	4940	0.24	71,570	148,370	219,940	221,500	Jul-14	127	99
01	00	000	101	143	30	4N1W06-DC-02700	2014	301	0.31	68,900	167,040	235,940	235,000	Jan-14	128	100
01	00	000	101	143	30	5N1W32-DC-00121	2014	2856	0.18	66,760	177,000	243,760	243,000	May-14	129	100
01	00	000	101	143	30	4N1W05-DB-02104	2014	6879	0.12	51,190	148,870	200,060	200,000	Oct-14	130	100
01	00	000	101	141	30	4N1W05-AD-05000	2015	61	0.29	64,310	85,910	150,220	150,000	Dec-14	131	100
01	00	000	109	452	30	5N1W33-DB-01009	2014	483	0.09	46,180	50,010	96,190	95,000	Jan-14	132	101
01	00	000	101	141	30	4N1W05-DC-07200	2014	1063	0.20	58,200	97,860	156,060	155,000	Feb-14	133	101
01	00	000	101	143	30	4N1W06-AD-02400	2014	2236	1.00	94,570	118,520	213,090	210,900	Apr-14	134	101
01	00	000	101	143	33	5N1W32-DB-02200	2014	2533	0.17	66,090	180,020	246,110	244,400	Apr-14	135	101
01	00	000	101	143	30	4N1W05-BD-03900	2014	4663	0.26	62,280	136,290	198,570	196,950	Jul-14	136	101
01	00	000	109	452	30	4N1W05-BD-08200	2014	8232	1.27	96,160	121,250	217,410	215,000	Dec-14	137	101
01	00	000	101	141	30	4N1W07-AB-03180	2014	1737	0.12	51,880	131,700	183,580	179,900	Mar-14	138	102
01	00	000	101	143	33A	4N1W04-DD-04205	2015	1235	0.14	53,830	127,950	181,780	179,000	Jul-14	139	102
01	00	000	101	143	30	4N1W05-DB-06203	2014	1904	0.16	59,390	146,500	205,890	199,900	Mar-14	140	103
01	00	000	101	143	30	4N1W05-BD-01005	2014	4571	0.12	51,170	144,590	195,760	189,900	Jul-14	141	103
01	00	000	101	143	30	4N1W05-CC-00704	2014	7876	0.16	55,660	156,350	212,010	205,000	Nov-14	142	103
01	00	000	101	146	30	4N1W03-BB-05400	2014	3527	0.13	53,080	118,630	171,710	164,080	Jun-14	143	105
01	00	000	101	143	33	4N1W05-BD-01004	2014	4474	0.14	54,200	172,070	226,270	215,000	Jul-14	144	105
01	00	000	101	144	33	4N1W06-DD-08600	2014	5392	0.13	56,300	240,230	296,530	282,000	Aug-14	145	105
01	00	000	101	143	30	4N1W05-CB-00101	2014	7710	0.13	52,550	155,230	207,780	198,000	Sep-14	146	105
01	00	000	101	141	33	4N1W05-BA-03905	2014	46	0.15	54,670	139,360	194,030	180,000	Jan-14	147	108
01	00	000	101	142	30	4N1W05-CC-02900	2014	1024	0.27	62,910	175,570	238,480	220,000	Feb-14	148	108
01	00	000	101	143	30	4N1W05-CB-00102	2014	4979	0.13	52,270	190,550	242,820	225,000	Jul-14	149	108
01	00	000	101	153	30	4N1W05-CB-00125	2014	6087	0.13	52,570	235,250	287,820	262,000	Sep-14	150	110
01	00	000	101	141	30	4N1W05-BD-06300	2014	2031	0.12	51,400	111,600	163,000	145,000	Apr-14	151	112
01	00	000	101	143	30	4N1W07-AB-03159	2014	3180	0.12	51,410	122,830	174,240	155,000	May-14	152	112
01	00	000	101	151	33	4N1W06-AD-02000	2014	6808	0.22	60,090	214,660	274,750	245,000	Oct-14	153	112
01	00	000	101	143	30	4N1W05-CB-03500	2014	7366	0.14	54,170	114,620	168,790	150,450	Nov-14	154	112
01	00	000	101	141	33	4N1W05-BD-07700	2014	2714	0.12	51,070	121,040	172,110	153,000	Apr-14	155	112
01	00	000	101	141	33	4N1W08-BB-01000	2014	3221	0.24	61,400	124,140	185,540	161,000	May-14	156	115
01	00	000	101	142	30	4N1W04-DB-08100	2014	6846	0.27	62,730	183,020	245,750	208,000	Oct-14	157	118

COLUMBIA County 2015 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	143	30	4N1W07-AB-03109	2014	172	0.15	58,240	124,840	183,080	153,500	Jan-14	158	119
01	00	000	101	153	30	4N1W05-CB-00116	2014	1910	0.16	55,670	241,050	296,720	249,146	Mar-14	159	119
01	00	000	101	144	30	4N1W06-AD-01600	2014	4530	0.20	65,180	243,290	308,470	260,000	Jul-14	160	119
01	00	000	109	452	33	5N1W33-DB-01001	2014	1209	0.09	46,230	50,480	96,710	80,000	Feb-14	161	121
01	00	000	101	141	30	4N1W05-CB-01700	2014	5562	0.23	60,550	98,260	158,810	130,000	Aug-14	162	122
01	00	000	101	131	30	4N1W05-CC-00900	2014	4124	0.15	54,870	35,350	90,220	70,000	Jun-14	163	129
01	00	000	101	143	30	4N1W08-BC-04600	2014	625	0.17	55,980	158,700	214,680	150,000	Jan-14	164	143

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
101	01	30	000	1995	12		St Helens

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
101	01	43	000	1995	4		St Helens

Adjustment Calculation Summary

Sample - Number of Sales	16
Population - Number of Accounts	303
Sales as a percentage of the Population	5.28 %
Prior Year Population Values	
Land RMV	7,716,950
OSD RMV	9,824,000
Residential Improvement RMV	29,674,420
Farm Improvement RMV	20,430

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
16.34 %	8,411,476	18.00 %
20.80 %	9,824,000	21.02 %
62.82 %	28,487,443	60.95 %
0.04 %	19,613	0.04 %

SelectedRatioFromSales	101
RMV Adjustment	100
Before Ratio	101
Overall Adjustment Factor	99
Land Adjustment Factor	109
OSD Adjustment Factor	100
Residential Adjustment Factor	96
Farm Improvement Factor	96
After Ratio	100

Selected Ratio	101	2015	Adjustment	99
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Explanation

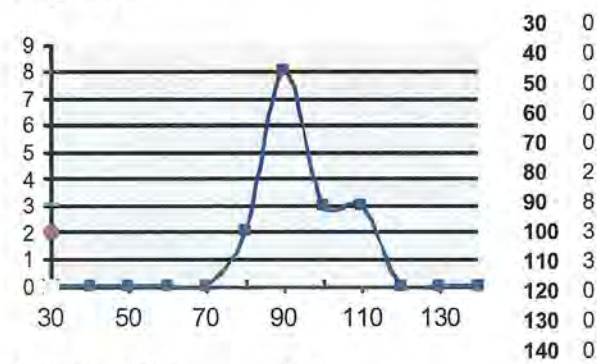
Selected Median of 97 x 104 = 101

Performance History

	2015	2014	2013	2012	2011
COD	7.80	-	-	-	-
PRD	0.98	-	-	-	-

COLUMBIA County 2015 Ratio Study

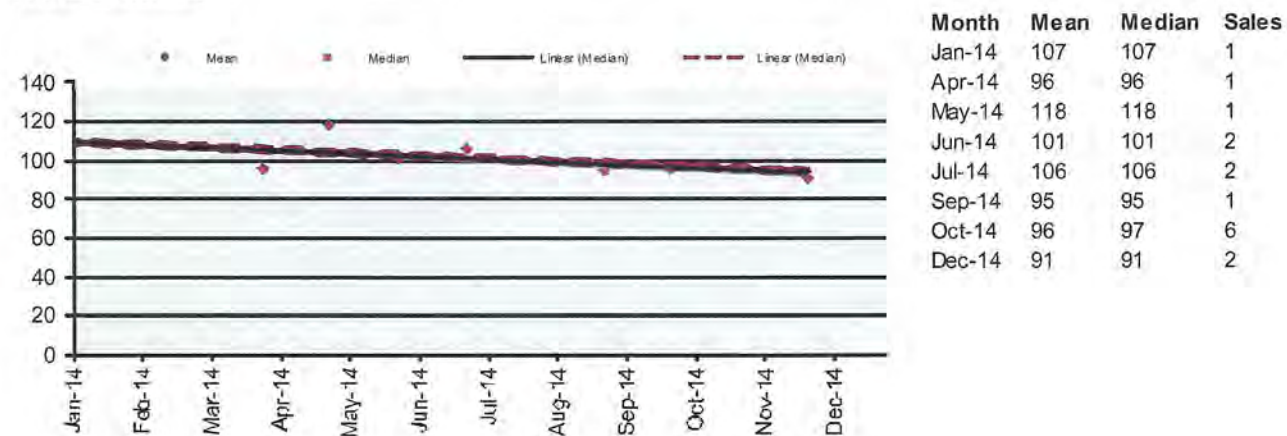
Frequency



Number Of Sales 16

Median	97	Wtd Mean	101
AD	7.56	GeoMean	99
COD	7.80	PRD	0.98
Mean	99	95% Confidence	4.74
SD	9.67		
COV	9.77		

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
01	43	000	101	133	30	4N1W05-BD-01107	2014	7204	0.08	35,390	91,570	126,960	155,000	Oct-14	1	82
01	43	000	101	133	30	4N1W05-BD-01124	2014	8121	0.10	36,620	98,900	135,520	157,500	Dec-14	2	86
01	43	000	101	133	30	4N1W05-BD-01116	2014	4095	0.08	35,380	82,620	118,000	128,000	Jun-14	3	92
01	30	000	101	232	30	4N1W04-DC-03600	2014	7123	0.13	62,580	63,470	126,050	135,000	Oct-14	4	93
01	30	000	101	232	30	4N1W04-BD-04100	2014	6089	0.23	65,580	63,910	129,490	136,000	Sep-14	5	95
01	30	000	101	242	33	4N1W08-BA-02000	2014	2242	0.17	65,420	165,910	231,330	240,000	Apr-14	6	96
01	30	000	101	242	33	4N1W08-BA-01900	2014	7786	0.13	62,300	167,300	229,600	239,900	Oct-14	7	96
01	30	000	101	232	30	4N1W03-CB-04600	2014	8631	0.13	58,150	88,840	146,990	153,000	Dec-14	8	96
01	43	000	101	143	30	4N1W05-CB-06400	2014	6907	0.09	36,440	95,210	131,650	135,000	Oct-14	9	98
01	30	000	101	232	30	4N1W04-DC-06500	2014	4787	0.13	62,580	50,830	113,410	114,000	Jul-14	10	99
01	30	000	101	242	30	4N1W05-CD-01014	2014	7237	0.24	71,030	198,900	269,930	258,500	Oct-14	11	104
01	30	000	101	242	33	4N1W04-AB-03900	2014	7170	0.14	63,090	181,780	244,870	230,000	Oct-14	12	106
01	30	000	101	242	33	4N1W04-AB-03800	2014	543	0.14	63,090	140,310	203,400	190,000	Jan-14	13	107
01	30	000	101	232	30	4N1W04-DA-13400	2014	3538	0.13	62,580	74,450	137,030	125,000	Jun-14	14	110
01	30	000	101	232	30	4N1W04-DA-01600	2014	4442	0.25	104,940	205,360	310,300	275,000	Jul-14	15	113
01	30	000	101	244	30	4N1W08-BA-00901	2014	3344	0.21	87,350	250,290	337,640	285,000	May-14	16	118

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	Year	# of Sales	Location
102	01	00	000			0	St Helens

RMV	Class	MA	SA	NH	Year	# of Sales	Location
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Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	24			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	40,840	1.27 %	44,516	1.31 %
OSD RMV	96,000	2.98 %	96,000	2.82 %
Residential Improvement RMV	3,081,190	95.75 %	3,266,061	95.88 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	94			
RMV Adjustment	100			
Before Ratio	94			
Overall Adjustment Factor	106			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	106			
Farm Improvement Factor	106			
After Ratio	100			
Selected Ratio	94	2015	Adjustment	106

Explanation

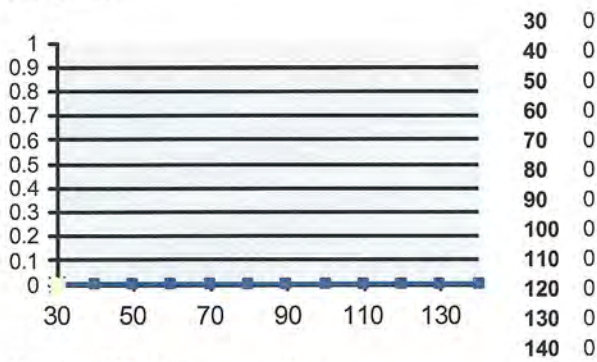
There are no useable sales to analyze. Therefore, it was decided to use the conclusion from the RMV class 101, MA 01, SA 00 study and to apply it here.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	10.19	10.99	11.97
PRD	-	-	1.01	1.02	1.00

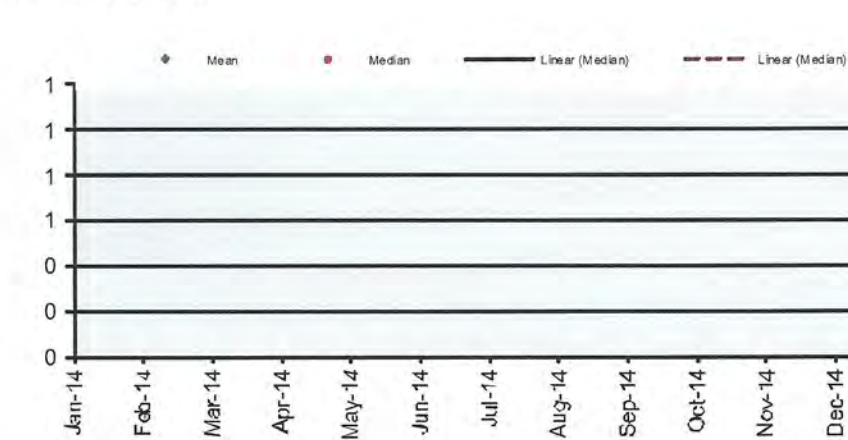
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	App	# of			
Class	MA	SA	NH	Year	Sales
100	01	15	000		1

Location
St Helens

RMV	App	# of			
Class	MA	SA	NH	Year	Sales

Location

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	19			
Sales as a percentage of the Population	5.26 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	2,203,860	100.00 %	2,203,860	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	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	92	2015	Adjustment	109

Explanation

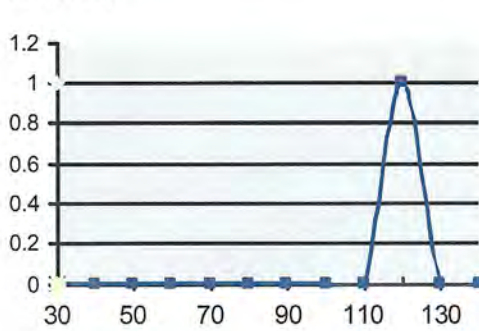
Having only one sale of undeveloped River Front vacant land for analysis, it was determined the conclusion from the St. Helens General area, vacant land study would be used.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	11.50	-	-	-
PRD	1.00	1.01	-	-	-

COLUMBIA County 2015 Ratio Study

Frequency

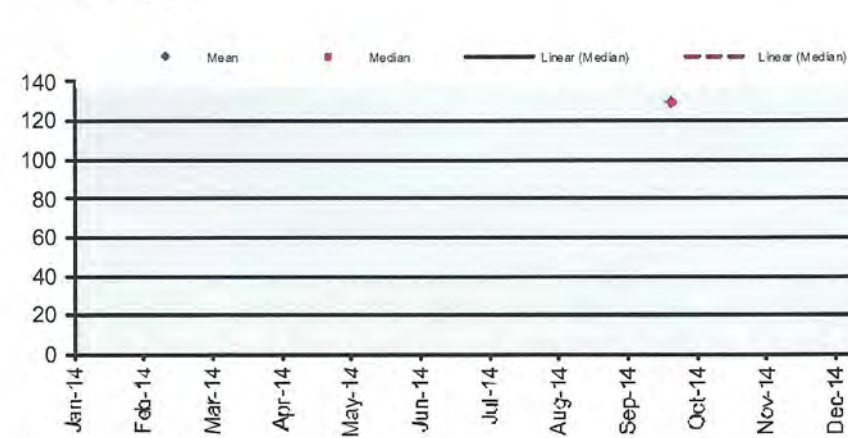


30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
129	1
130	0
140	0

Median	129	Wtd Mean	129
AD	0.00	GeoMean	129
COD	0.00	PRD	1.00
Mean	129	95% Confidence	1.96
SD	1.00		
COV	0.78		

Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
Oct-14	129	129	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	15	000	100		33	5N1W28-AA-02202	2014	7207	0.20	246,030	0	246,030	190,000	Oct-14	1	129

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	52			
Sales as a percentage of the Population	3.85 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	11,030,380	44.14 %	12,023,114	45.38 %
OSD RMV	1,171,000	4.69 %	1,171,000	4.42 %
Residential Improvement RMV	12,756,670	51.05 %	13,266,937	50.08 %
Farm Improvement RMV	29,950	0.12 %	31,148	0.12 %
SelectedRatioFromSales	94			
RMV Adjustment	100			
Before Ratio	94			
Overall Adjustment Factor	106			
Land Adjustment Factor	109			
OSD Adjustment Factor	100			
Residential Adjustment Factor	104			
Farm Improvement Factor	104			
After Ratio	100			
Selected Ratio	94	2015	Adjustment	106

Explanation

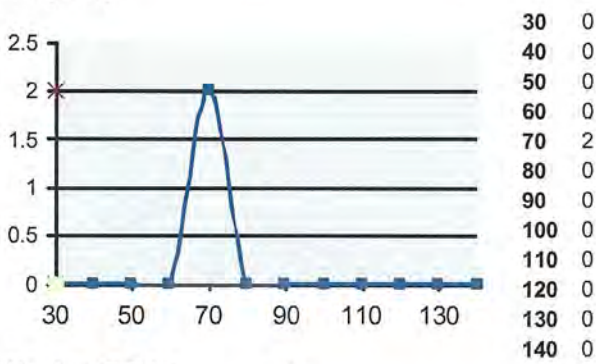
With having too few sales available, the conclusion from the study of MA 01, SA 00, RMV class 101 would be reasonable to use and to apply it here.

Performance History

	2015	2014	2013	2012	2011
COD	0.68	11.50	22.36	27.31	-
PRD	1.00	1.01	1.02	1.04	--

COLUMBIA County 2015 Ratio Study

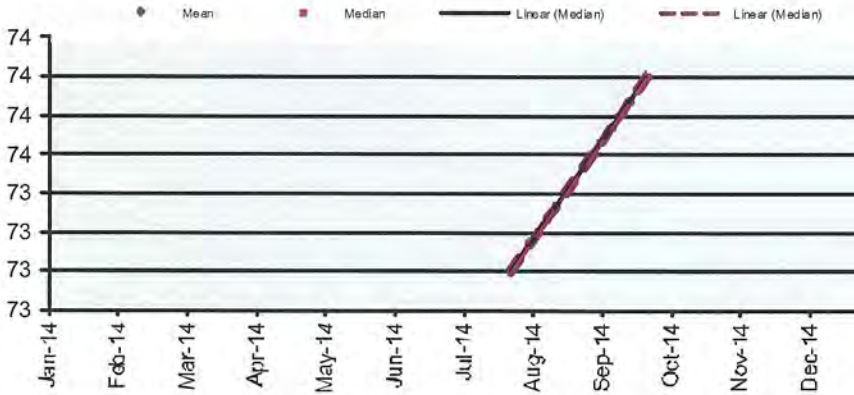
Frequency



Number Of Sales 2

Median	74	Wtd Mean	74
AD	0.50	GeoMean	74
COD	0.68	PRD	1.00
Mean	74	95% Confidence	1.39
SD	1.00		
COV	1.35		

Central Tendencies



Month	Mean	Median	Sales
Aug-14	73	73	1
Oct-14	74	74	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	15	000	101	152	33	5N1W34-BC-00901	2014	5623	1.39	243,440	293,010	536,450	731,250	Aug-14	1	73
01	15	000	101	153	30	5N1W28-DA-04900	2014	7084	0.43	262,570	162,590	425,160	573,000	Oct-14	2	74

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	01	01	000		0	Columbia City							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	40			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	3,143,770	100.00 %	3,206,645	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	98			
RMV Adjustment	100			
Before Ratio	98			
Overall Adjustment Factor	102			
Land Adjustment Factor	102			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	98	2015	Adjustment	102

Explanation

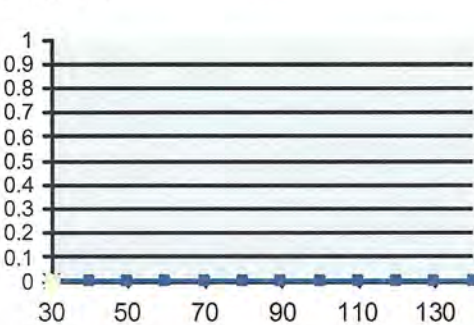
Having no useable sales for this analysis, the conclusion from the Columbia City general improved properties was used
(Selected the Median of 94 x 104 = 98)

Performance History

	2015	2014	2013	2012	2011
COD	-	-	0.00	0.00	-
PRD	-	-	1.00	1.00	-

COLUMBIA County 2015 Ratio Study

Frequency

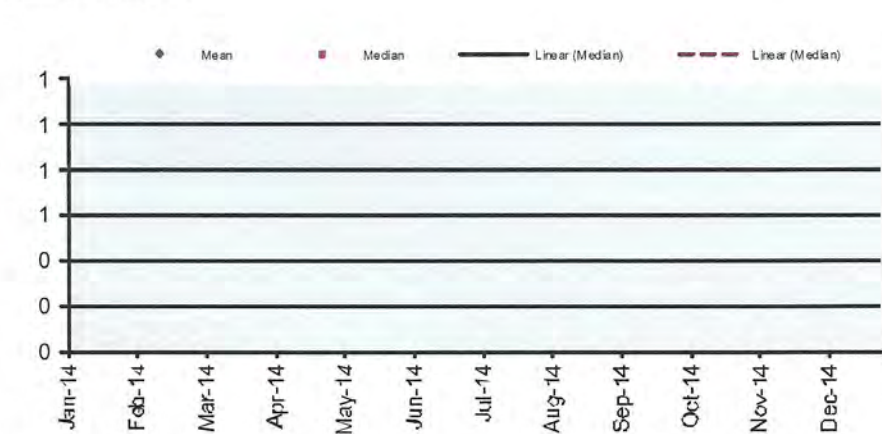


30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median	Wtd Mean
AD	GeoMean
COD	PRD
Mean	95% Confidence
SD	
COV	

Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	Year	# of Sales	Location
101	01	01	000	1995	20		Columbia City

RMV	Class	MAS	NH	Year	# of Sales	Location
109	01	01	000		0	Columbia City

Adjustment Calculation Summary

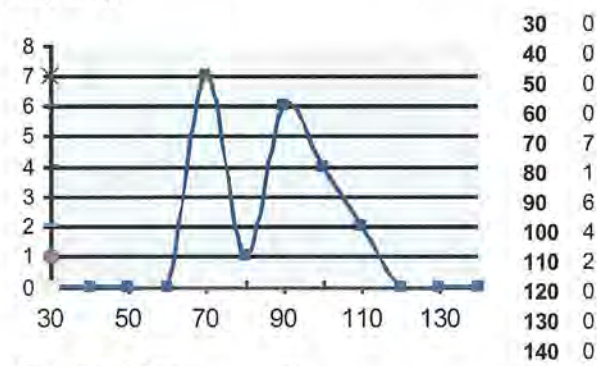
Sample - Number of Sales	20	RECALCULATED		
Population - Number of Accounts	505			
Sales as a percentage of the Population	3.96 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	23,546,210	23.77 %	24,017,134	23.84 %
OSD RMV	14,203,500	14.34 %	14,203,500	14.10 %
Residential Improvement RMV	60,951,780	61.54 %	62,170,816	61.71 %
Farm Improvement RMV	343,540	0.35 %	350,411	0.35 %
SelectedRatioFromSales	98			
RMV Adjustment	100			
Before Ratio	98			
Overall Adjustment Factor	102			
Land Adjustment Factor	102			
OSD Adjustment Factor	100			
Residential Adjustment Factor	102			
Farm Improvement Factor	102			
After Ratio	100			
Selected Ratio	98	2015	Adjustment	102
Explanation				
Selected the Median of 94 x 104 = 98				

Performance History

	2015	2014	2013	2012	2011
COD	12.13	12.30	8.39	9.28	9.68
PRD	1.00	1.01	1.01	1.01	1.02

COLUMBIA County 2015 Ratio Study

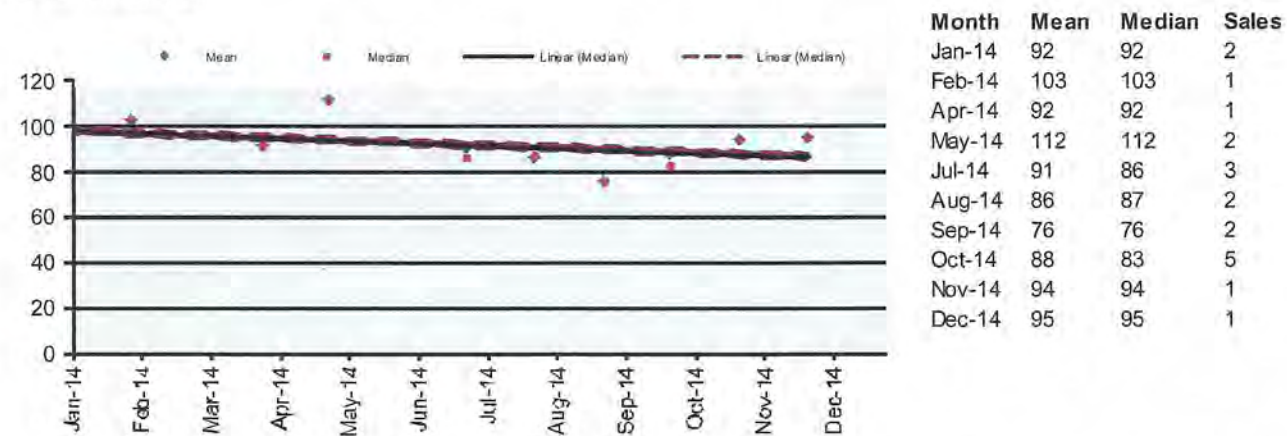
Frequency



Number Of Sales 20

Median	94	Wtd Mean	92
AD	11.40	GeoMean	91
COD	12.13	PRD	1.00
Mean	92	95% Confidence	5.85
SD	13.34		
COV	14.50		

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
01	01	000	101	144	30	5N1W28-DA-02500	2014	354	0.32	78,080	136,980	215,060	291,275	Jan-14	1	74
01	01	000	101	131	30	5N1W28-BA-00800	2014	4699	0.17	66,490	48,030	114,520	155,000	Jul-14	2	74
01	01	000	101	131	30	5N1W28-AD-00600	2014	5896	0.11	60,150	39,040	99,190	133,000	Sep-14	3	75
01	01	000	101	133	33	5N1W28-AD-00500	2014	6085	0.23	72,600	76,650	149,250	195,000	Sep-14	4	77
01	01	000	101	142	30	5N1W28-DB-04200	2014	7198	0.23	72,880	109,390	182,270	236,000	Oct-14	5	77
01	01	000	101	142	30	5N1W28-CA-01600	2014	5468	0.41	97,520	123,060	220,580	278,900	Aug-14	6	79
01	01	000	101	131	30	5N1W28-AB-00500	2014	7150	0.11	60,150	31,010	91,160	116,000	Oct-14	7	79
01	01	000	101	142	33	5N1W28-CA-03300	2014	7297	0.23	96,150	216,830	312,980	379,000	Oct-14	8	83
01	01	000	101	141	33	5N1W28-DA-06400	2014	2627	0.22	77,420	101,610	179,030	195,000	Apr-14	9	92
01	01	000	101	152	30	5N1W28-BD-01200	2014	5737	0.24	73,900	185,630	259,530	275,000	Aug-14	10	94
01	01	000	101	142	33	5N1W28-BA-01300	2014	7401	0.17	66,490	125,800	192,290	205,000	Nov-14	11	94
01	01	000	101	151	30	5N1W28-DB-01900	2014	8383	0.23	80,290	250,970	331,260	350,000	Dec-14	12	95
01	01	000	101	152	30	5N1W28-DA-04601	2014	4480	0.25	103,010	293,500	396,510	410,000	Jul-14	13	97
01	01	000	101	143	30	5N1W28-BA-01200	2014	7233	0.11	60,150	157,350	217,500	220,260	Oct-14	14	99
01	01	000	101	141	33	5N1W28-DA-00800	2014	1206	0.15	84,530	90,400	174,930	170,000	Feb-14	15	103
01	01	000	101	151	30	5N1W28-BD-00617	2014	4861	0.23	72,630	159,980	232,610	225,000	Jul-14	16	103
01	01	000	101	152	33B	5N1W28-DB-03316	2014	7227	0.23	95,880	276,930	372,810	360,000	Oct-14	17	104
01	01	000	101	151	33	5N1W28-BD-00618	2014	711	0.23	72,600	173,840	246,440	226,000	Jan-14	18	109
01	01	000	101	152	30	5N1W28-DB-03312	2014	2926	0.24	89,240	241,620	330,860	300,000	May-14	19	110

COLUMBIA County 2015 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	01	000	101	142	30	5N1W28-DA-03300	2014	3094	0.34	86,770	134,640	221,410	195,000	May-14	20	114

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	31	000	1995	0	Columbia City

RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	44	000	1995	1	Columbia City

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	15			
Sales as a percentage of the Population	6.67 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	632,610	20.38 %	645,262	20.45 %
OSD RMV	568,500	18.32 %	568,500	18.02 %
Residential Improvement RMV	1,889,730	60.88 %	1,927,525	61.10 %
Farm Improvement RMV	13,050	0.42 %	13,311	0.42 %
SelectedRatioFromSales	98			
RMV Adjustment	100			
Before Ratio	98			
Overall Adjustment Factor	102			
Land Adjustment Factor	102			
OSD Adjustment Factor	100			
Residential Adjustment Factor	102			
Farm Improvement Factor	102			
After Ratio	100			
Selected Ratio	98	2015	Adjustment	102

Explanation

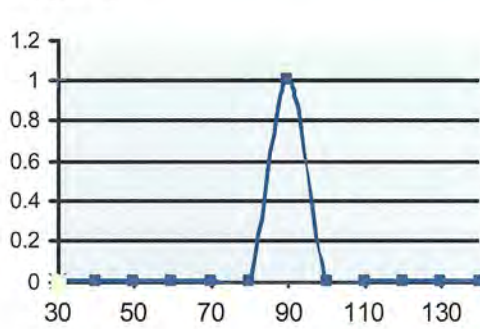
Only one sale is available for study. Therefore it was determined to use the conclusion from MA 1 SA 1 RMV class 101/109 for this analysis.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	-	-	9.28	-
PRD	1.00	-	-	1.01	-

COLUMBIA County 2015 Ratio Study

Frequency

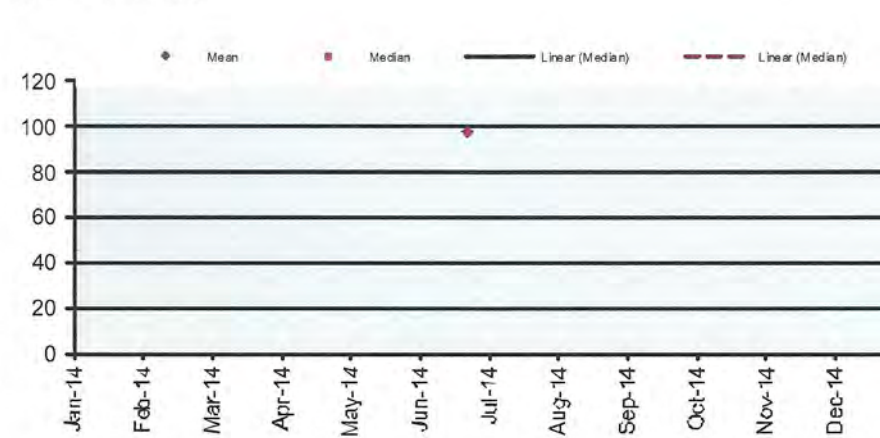


30	0
40	0
50	0
60	0
70	0
80	0
90	1
100	0
110	0
120	0
130	0
140	0

Median	98	Wtd Mean	98
AD	0.00	GeoMean	98
COD	0.00	PRD	1.00
Mean	98	95% Confidence	1.96
SD	1.00		
COV	1.02		

Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
Jul-14	98	98	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	44	000	101	141	30	5N1W28-DD-03800	2014	4757	0.12	64,800	89,440	154,240	157,000	Jul-14	1	98

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	01	21	000	1995	17	Columbia City							

Adjustment Calculation Summary

Sample - Number of Sales	17	RECALCULATED		
Population - Number of Accounts	214			
Sales as a percentage of the Population	7.94 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	8,082,990	19.19 %	8,163,820	19.22 %
OSD RMV	6,313,000	14.99 %	6,313,000	14.86 %
Residential Improvement RMV	27,609,290	65.56 %	27,885,383	65.66 %
Farm Improvement RMV	105,860	0.25 %	106,919	0.25 %
SelectedRatioFromSales	99			
RMV Adjustment	100			
Before Ratio	99			
Overall Adjustment Factor	101			
Land Adjustment Factor	101			
OSD Adjustment Factor	100			
Residential Adjustment Factor	101			
Farm Improvement Factor	101			
After Ratio	100			
Selected Ratio	99	2015	Adjustment	101

Explanation

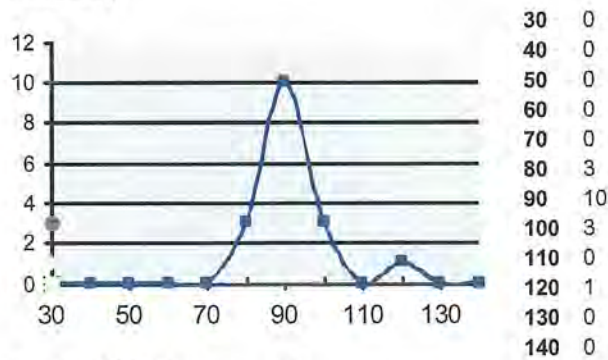
Selected Median of 96 x 104 = 99 for the McBride Meadow/Sophie Park area located in Columbia City.

Performance History

	2015	2014	2013	2012	2011
COD	6.43	10.58	8.39	9.28	6.36
PRD	1.00	1.02	1.01	1.01	1.00

COLUMBIA County 2015 Ratio Study

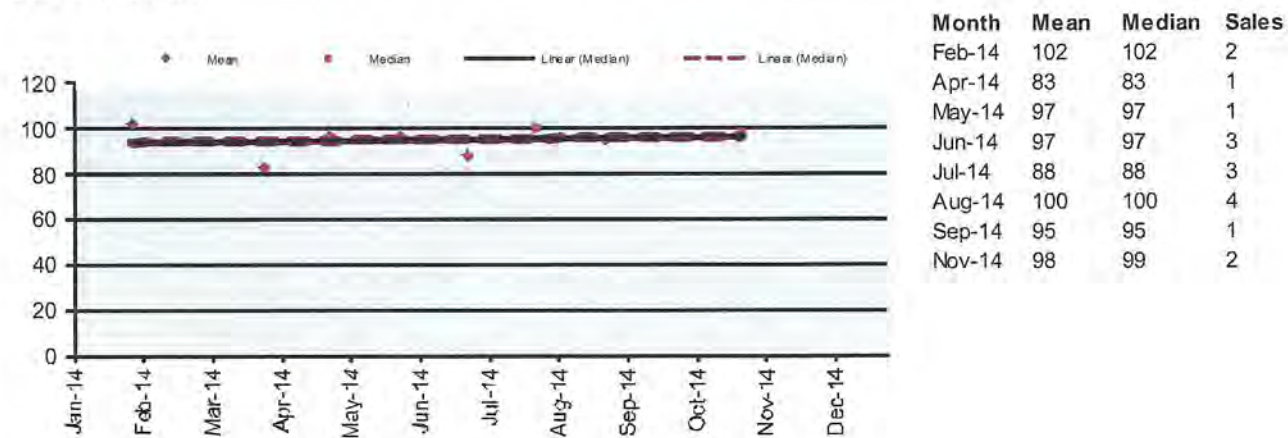
Frequency



Number Of Sales 17

Median	96	Wtd Mean	96
AD	6.18	GeoMean	96
COD	6.43	PRD	1.00
Mean	96	95% Confidence	4.70
SD	9.88		
COV	10.30		

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
01	21	000	101	141	33	5N1W21-CA-01900	2014	5282	0.24	66,940	113,550	180,490	221,900	Aug-14	1	81
01	21	000	101	141	33	5N1W21-CB-03500	2014	2807	0.25	67,420	116,100	183,520	220,000	Apr-14	2	83
01	21	000	101	141	30	5N1W21-CA-03400	2014	4877	0.23	65,860	118,690	184,550	217,000	Jul-14	3	85
01	21	000	101	141	30	5N1W21-BC-03300	2014	4602	0.25	67,330	143,920	211,250	235,000	Jul-14	4	90
01	21	000	101	141	30	5N1W21-BD-02700	2014	4902	0.23	65,920	163,360	229,280	255,000	Jul-14	5	90
01	21	000	101	141	30	5N1W21-BD-01700	2014	6494	0.27	68,170	117,400	185,570	194,860	Sep-14	6	95
01	21	000	101	141	33	5N1W21-BC-01700	2014	827	0.23	65,850	147,420	213,270	222,000	Feb-14	7	96
01	21	000	101	143	30	5N1W21-CA-05000	2014	4035	0.23	65,940	134,800	200,740	209,000	Jun-14	8	96
01	21	000	101	141	33	5N1W21-CD-05600	2014	5803	0.23	66,030	107,560	173,590	179,900	Aug-14	9	96
01	21	000	101	143	30	5N1W21-CD-02900	2014	7479	0.26	67,960	151,580	219,540	229,000	Nov-14	10	96
01	21	000	101	141	30	5N1W21-BD-01900	2014	3350	0.25	67,330	134,830	202,160	209,000	May-14	11	97
01	21	000	101	142	30	5N1W21-CA-04600	2014	3572	0.23	66,210	118,310	184,520	189,500	Jun-14	12	97
01	21	000	101	143	30	5N1W21-CA-03600	2014	3692	0.26	67,710	137,690	205,400	209,000	Jun-14	13	98
01	21	000	101	141	30	5N1W21-CD-03500	2014	5454	0.23	66,230	114,070	180,300	179,900	Aug-14	14	100
01	21	000	101	143	33	5N1W21-CD-05300	2014	7905	0.23	65,860	123,340	189,200	187,000	Nov-14	15	101
01	21	000	101	143	30	5N1W21-CA-05700	2014	754	0.24	66,330	155,960	222,290	205,000	Feb-14	16	108
01	21	000	101	153	33	5N1W21-CA-00500	2014	5794	0.25	67,200	212,840	280,040	225,000	Aug-14	17	124

MAINTENANCE AREA 2

RESIDENTIAL SCAPPOOSE

COLUMBIA County 2015 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		3	Scappoose							

Adjustment Calculation Summary

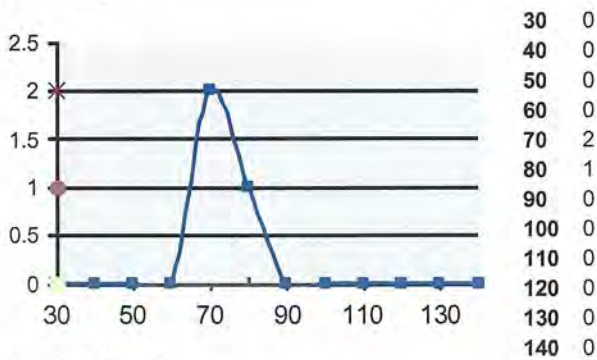
Sample - Number of Sales	3	RECALCULATED		
Population - Number of Accounts	111			
Sales as a percentage of the Population	2.70 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	8,950,930	100.00 %	11,009,644	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	81			
RMV Adjustment	100			
Before Ratio	81			
Overall Adjustment Factor	123			
Land Adjustment Factor	123			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	81	2015	Adjustment	123
Explanation				
Selected the Median of 78 x 104 = 81				

Performance History

	2015	2014	2013	2012	2011
COD	5.56	20.28	0.00	0.00	1.82
PRD	1.01	1.03	1.00	1.00	1.00

COLUMBIA County 2015 Ratio Study

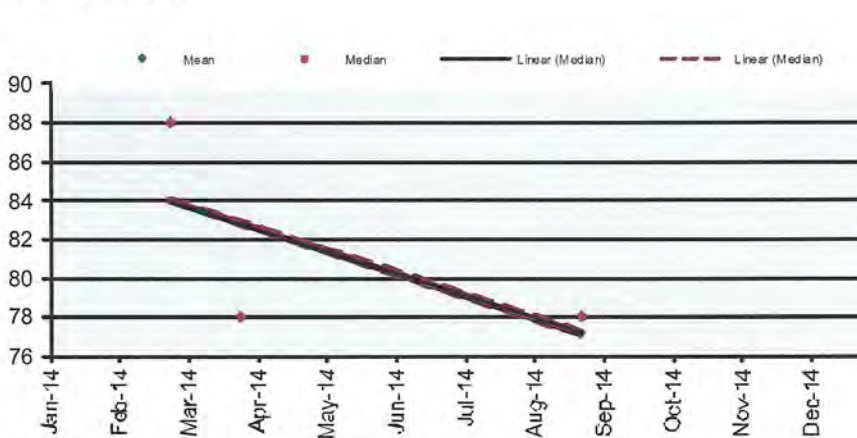
Frequency



Number Of Sales 3

Median	78	Wtd Mean	80
AD	4.33	GeoMean	81
COD	5.56	PRD	1.01
Mean	81	95% Confidence	6.55
SD	5.79		
COV	7.15		

Central Tendencies



Month	Mean	Median	Sales
Mar-14	88	88	1
Apr-14	78	78	1
Sep-14	78	78	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	100		30	3N2W13-C0-03701	2014	2030	9.38	766,820	0	766,820	978,432	Apr-14	1	78
02	00	000	100		30	3N1W07-CB-01908	2014	6017	0.18	54,640	0	54,640	70,000	Sep-14	2	78
02	00	000	100		33	3N1W07-CC-01015	2014	1628	0.43	156,330	0	156,330	177,000	Mar-14	3	88

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
101	02	00	000			119	Scappoose

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
109	02	00	000			2	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	121
Population - Number of Accounts	2,057
Sales as a percentage of the Population	5.88 %
Prior Year Population Values	
Land RMV	122,381,001
OSD RMV	50,769,000
Residential Improvement RMV	228,826,720
Farm Improvement RMV	2,571,400

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
30.25 %	150,528,631	36.14 %
12.55 %	50,769,000	12.19 %
56.56 %	212,808,850	51.09 %
0.64 %	2,391,402	0.57 %

SelectedRatioFromSales	97
RMV Adjustment	100
Before Ratio	97
Overall Adjustment Factor	103
Land Adjustment Factor	123
OSD Adjustment Factor	100
Residential Adjustment Factor	93
Farm Improvement Factor	93
After Ratio	100

Selected Ratio	97	2015	Adjustment	103
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Explanation

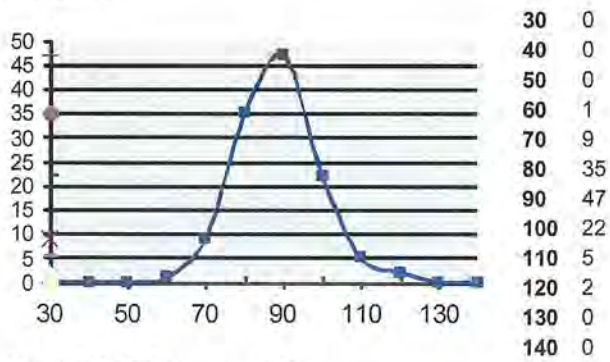
Selected the Median of 93 x 104 = 97

Performance History

	2015	2014	2013	2012	2011
COD	8.66	10.06	7.54	9.18	10.91
PRD	1.01	1.00	1.01	1.02	1.00

COLUMBIA County 2015 Ratio Study

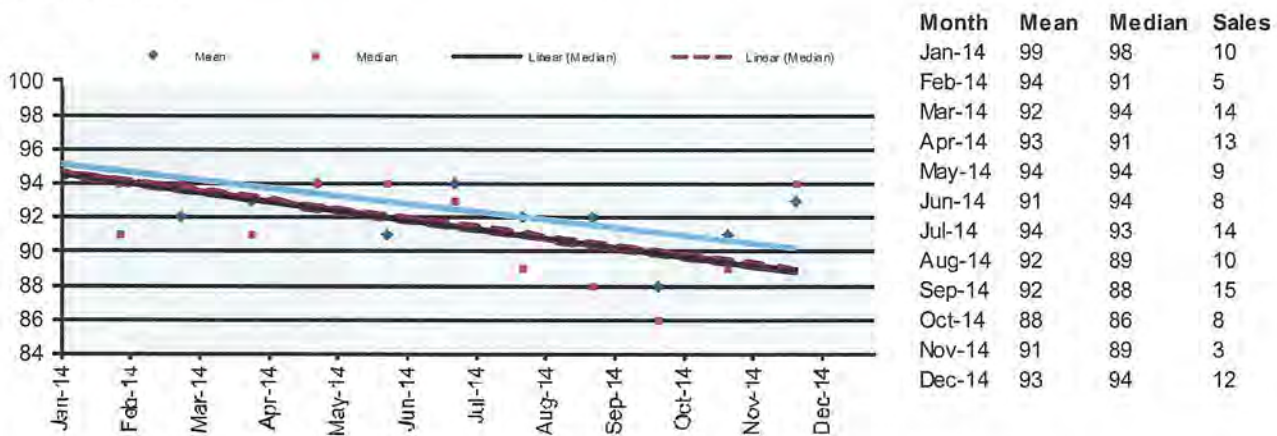
Frequency



Number Of Sales 121

Median	93	Wtd Mean	92
AD	8.06	GeoMean	92
COD	8.66	PRD	1.01
Mean	93	95% Confidence	1.85
SD	10.38		
COV	11.16		

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 RATIO NO
02	00	000	101	131	30	3N2W12-DB-08300	2014	8074	0.14	77,340	35,160	112,500	170,000	Dec-14	1 66
02	00	000	101	141	30	3N2W11-AA-01600	2014	5244	0.18	80,360	60,960	141,320	202,400	Jul-14	2 70
02	00	000	101	142	30	3N2W11-DA-02601	2014	1912	0.36	88,300	171,020	259,320	350,000	Mar-14	3 74
02	00	000	101	131	30	3N2W12-DB-03700	2014	6207	0.16	78,890	66,670	145,560	195,000	Sep-14	4 75
02	00	000	101	143	30	3N2W13-AD-06400	2014	7195	0.14	77,000	147,840	224,840	295,000	Oct-14	5 76
02	00	000	101	141	33	3N2W13-AD-07000	2014	8513	0.15	78,050	134,110	212,160	280,000	Dec-14	6 76
02	00	000	101	141	30	3N2W11-AA-00102	2014	7202	0.19	81,020	75,840	156,860	200,000	Oct-14	7 78
02	00	000	101	135	33	3N2W12-BD-00400	2014	7187	0.75	101,260	63,460	164,720	210,000	Oct-14	8 78
02	00	000	101	153	30	3N2W12-AA-01200	2014	2064	0.14	77,600	187,410	265,010	335,000	Mar-14	9 79
02	00	000	101	141	30	3N2W13-AD-03500	2014	6105	0.15	78,150	106,280	184,430	233,000	Sep-14	10 79
02	00	000	101	131	30	3N2W12-AB-00400	2014	3437	0.50	92,520	55,060	147,580	185,000	Jun-14	11 80
02	00	000	101	121	30	3N2W12-BD-01900	2014	2361	0.09	68,930	17,290	86,220	106,000	Apr-14	12 81
02	00	000	101	143	30	3N1W18-BC-02805	2014	3361	0.23	82,180	180,100	262,280	324,500	May-14	13 81
02	00	000	101	141	30	3N1W18-BC-02802	2014	5523	0.17	79,200	126,130	205,330	255,000	Aug-14	14 81
02	00	000	101	141	30	3N2W12-DD-00700	2014	6367	0.20	81,120	104,620	185,740	229,000	Sep-14	15 81
02	00	000	101	143	30	3N1W18-BC-00600	2014	900	0.15	78,440	145,450	223,890	272,000	Feb-14	16 82
02	00	000	101	143	30	3N2W13-AD-01900	2014	5061	0.34	86,800	145,440	232,240	284,500	Jul-14	17 82
02	00	000	101	143	30	3N1W18-BC-00700	2014	1644	0.15	78,150	152,780	230,930	279,900	Mar-14	18 83
02	00	000	101	143	30	3N2W12-DD-00722	2014	6081	0.18	80,330	113,650	193,980	233,000	Sep-14	19 83

COLUMBIA County 2015 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	144	30	3N2W11-AD-00800 2014	6203		0.27	83,940	139,180	223,120	270,000	Sep-14	20	83
02	00	000	101	142	30	3N2W11-DD-01400 2014	2063		0.23	82,330	130,920	213,250	253,000	Apr-14	21	84
02	00	000	101	151	30	3N2W12-CC-01103 2014	2683		0.79	102,750	235,080	337,830	400,000	Apr-14	22	84
02	00	000	101	143	30	3N2W13-AD-08400 2014	3758		0.14	77,030	154,470	231,500	275,000	Jun-14	23	84
02	00	000	101	143	30	3N2W02-DD-00625 2014	5239		0.18	88,260	137,010	225,270	268,500	Aug-14	24	84
02	00	000	101	131	30	3N2W13-BA-00612 2014	5739		0.18	79,830	63,260	143,090	170,000	Aug-14	25	84
02	00	000	101	131	30	3N2W12-DB-02500 2014	987		0.21	81,630	87,020	168,650	199,000	Feb-14	26	85
02	00	000	101	143	30	3N1W07-CC-01423 2014	1367		0.16	78,860	175,560	254,420	300,000	Mar-14	27	85
02	00	000	101	143	30	3N1W07-CA-00507 2014	4556		0.19	80,920	171,720	252,640	296,000	Jul-14	28	85
02	00	000	101	141	33	3N2W13-BD-01200 2014	6682		0.14	76,930	127,450	204,380	239,500	Oct-14	29	85
02	00	000	101	141	33	3N2W12-DA-04118 2014	633		0.31	85,470	137,200	222,670	259,900	Jan-14	30	86
02	00	000	101	141	33	3N2W12-DB-02502 2014	3219		0.42	79,340	83,620	162,960	189,900	May-14	31	86
02	00	000	101	143	30	3N2W13-AD-00100 2014	5136		0.15	78,150	126,430	204,580	238,350	Jul-14	32	86
02	00	000	101	142	30	3N2W11-AD-00400 2014	5354		0.25	82,930	108,370	191,300	221,502	Jul-14	33	86
02	00	000	101	141	30	3N2W13-BA-02100 2014	5707		0.24	82,810	81,660	164,470	191,000	Aug-14	34	86
02	00	000	101	141	30	3N2W12-CD-02400 2014	6524		0.19	80,500	74,630	155,130	180,500	Sep-14	35	86
02	00	000	101	143	30	3N2W13-AC-03320 2014	6988		0.14	77,550	133,610	211,160	244,900	Oct-14	36	86
02	00	000	101	145	30	3N2W12-DA-00800 2014	3394		0.14	77,140	126,370	203,510	235,000	May-14	37	87
02	00	000	101	141	30	3N2W12-DC-01000 2014	5818		0.19	80,520	90,650	171,170	197,800	Aug-14	38	87
02	00	000	101	143	30	3N2W12-AD-06510 2014	7759		0.19	80,510	206,070	286,580	329,000	Nov-14	39	87
02	00	000	101	143	33	3N1W07-CC-06400 2014	8660		0.14	76,890	185,250	262,140	300,000	Dec-14	40	87
02	00	000	101	143	30	3N1W18-BB-02100 2014	5938		0.14	76,890	186,200	263,090	300,000	Sep-14	41	88
02	00	000	101	143	30	3N1W18-BB-02600 2014	6205		0.14	76,890	185,760	262,650	299,000	Sep-14	42	88
02	00	000	101	141	30	3N1W07-CA-00111 2014	2405		0.17	79,620	129,780	209,400	235,000	Apr-14	43	89
02	00	000	101	141	30	3N2W13-AD-02500 2014	4583		0.16	78,640	107,560	186,200	210,000	Jun-14	44	89
02	00	000	101	141	30	3N2W12-DA-04117 2014	4784		0.23	82,330	124,790	207,120	233,000	Jul-14	45	89
02	00	000	101	151	30	3N2W12-DC-00124 2014	597		0.16	79,130	119,330	198,460	220,000	Jan-14	46	90
02	00	000	101	141	30	3N2W12-DC-00134 2014	2240		0.14	76,890	129,750	206,640	229,900	Apr-14	47	90
02	00	000	101	143	30	3N1W07-CA-00152 2014	5172		0.18	80,140	182,280	262,420	292,040	Aug-14	48	90
02	00	000	101	143	30	3N2W13-BD-04000 2014	7922		0.14	76,990	164,870	241,860	269,900	Nov-14	49	90
02	00	000	101	143	30	3N2W12-AD-06532 2015	27		0.14	77,660	209,670	287,330	319,600	Dec-14	50	90
02	00	000	101	141	33	3N1W07-CB-03000 2014	710		0.14	77,380	117,240	194,620	215,000	Jan-14	51	91
02	00	000	101	142	30	3N2W11-AA-00121 2014	962		0.21	81,690	191,010	272,700	300,000	Feb-14	52	91
02	00	000	101	141	30	3N2W13-AA-00600 2014	2356		0.39	88,410	135,570	223,980	246,700	Apr-14	53	91
02	00	000	101	143	33	3N1W07-CA-00115 2014	2680		0.24	82,770	127,440	210,210	230,000	Apr-14	54	91
02	00	000	101	143	30	3N2W13-BD-08600 2014	8608		0.16	78,890	113,150	192,040	212,000	Dec-14	55	91
02	00	000	101	141	30	3N2W13-AC-03318 2014	586		0.24	82,800	120,310	203,110	219,900	Jan-14	56	92
02	00	000	101	143	30	3N2W13-AA-05400 2014	1770		0.15	78,150	143,200	221,350	239,900	Mar-14	57	92
02	00	000	101	141	30	3N1W07-CC-03600 2014	4936		0.15	77,740	116,810	194,550	212,000	Jul-14	58	92
02	00	000	101	152	33	3N2W11-AA-01023 2014	5217		0.17	104,330	270,920	375,250	410,000	Aug-14	59	92
02	00	000	101	141	30	3N2W13-AD-08000 2014	1391		0.14	77,000	130,900	207,900	223,500	Mar-14	60	93
02	00	000	101	141	30	3N2W13-AC-03327 2014	1733		0.15	78,370	129,210	207,580	222,500	Mar-14	61	93
02	00	000	101	141	30	3N2W11-AD-00500 2014	3044		0.27	108,600	114,620	223,220	240,000	Apr-14	62	93
02	00	000	101	143	30	3N1W18-BB-02300 2014	4005		0.14	76,890	184,140	261,030	280,000	Jun-14	63	93
02	00	000	101	141	33	3N2W13-C0-05300 2014	6456		0.33	111,100	79,620	190,720	205,000	Sep-14	64	93
02	00	000	101	143	30	3N2W12-DC-00105 2014	8688		0.14	77,100	149,650	226,750	245,000	Dec-14	65	93

COLUMBIA County 2015 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	141	30	3N2W12-AD-02405	2014	2972	0.14	77,280	114,690	191,970	203,500	May-14	66	94
02	00	000	101	143	30	3N2W12-DC-00136	2014	3178	0.14	77,360	161,470	238,830	255,000	May-14	67	94
02	00	000	101	143	30	3N2W13-CD-02100	2014	3810	0.14	76,940	133,780	210,720	224,900	Jun-14	68	94
02	00	000	101	143	33	3N1W07-CC-01015	2014	4198	0.15	77,950	155,660	233,610	249,000	Jun-14	69	94
02	00	000	101	143	30	3N2W12-AD-06513	2014	5088	0.17	79,220	272,890	352,110	375,000	Jul-14	70	94
02	00	000	101	143	33	3N2W12-DC-00107	2014	8431	0.14	77,280	137,240	214,520	229,000	Dec-14	71	94
02	00	000	101	143	30	3N1W07-CC-01006	2014	1405	0.14	77,440	157,890	235,330	248,300	Mar-14	72	95
02	00	000	101	143	30	3N1W07-CC-01007	2014	1985	0.14	77,470	156,430	233,900	245,000	Mar-14	73	95
02	00	000	101	143	30	3N1W07-CC-01017	2014	4037	0.14	77,410	160,070	237,480	249,000	Jun-14	74	95
02	00	000	101	142	30	3N2W12-BB-00706	2014	5730	0.22	106,630	216,500	323,130	340,000	Aug-14	75	95
02	00	000	101	141	30	3N2W13-BA-04707	2014	575	0.14	77,380	129,890	207,270	216,000	Jan-14	76	96
02	00	000	101	143	30	3N2W13-AD-10200	2014	1579	0.14	77,470	124,080	201,550	210,000	Mar-14	77	96
02	00	000	101	141	30	3N2W12-DD-00704	2014	1772	0.19	80,650	113,150	193,800	201,500	Mar-14	78	96
02	00	000	101	141	30	3N1W18-BB-00800	2014	2075	0.15	78,040	105,600	183,640	191,000	Apr-14	79	96
02	00	000	101	143	30	3N2W12-AD-02407	2014	6173	0.15	77,770	120,050	197,820	207,000	Aug-14	80	96
02	00	000	101	143	30	3N1W18-BB-01300	2014	7060	0.14	76,890	201,110	278,000	290,000	Oct-14	81	96
02	00	000	101	143	33	3N1W07-CC-01005	2014	1547	0.15	77,810	155,960	233,770	239,900	Mar-14	82	97
02	00	000	101	143	33	3N2W12-DC-00117	2014	2238	0.15	78,070	154,450	232,520	239,000	Apr-14	83	97
02	00	000	101	141	33	3N1W07-CA-00113	2014	3086	0.17	79,620	154,020	233,640	240,500	May-14	84	97
02	00	000	101	135	30	3N2W12-CB-02200	2014	8010	0.52	92,820	93,850	186,670	193,000	Nov-14	85	97
02	00	000	101	141	30	3N2W12-DD-07200	2015	6	0.20	81,400	87,860	169,260	175,000	Dec-14	86	97
02	00	000	101	141	30	3N2W13-BA-02600	2014	2358	0.22	81,840	87,240	169,080	173,000	Apr-14	87	98
02	00	000	101	143	30	3N2W12-DC-00110	2014	4917	0.14	77,150	138,690	215,840	221,000	Jul-14	88	98
02	00	000	101	156	30	3N2W02-DD-00641	2014	6011	0.39	129,750	310,360	440,110	449,000	Sep-14	89	98
02	00	000	101	131	30	3N2W12-DB-10000	2014	6994	0.19	80,550	60,210	140,760	144,000	Oct-14	90	98
02	00	000	101	143	30	3N2W13-CD-02400	2014	3225	0.16	78,900	143,480	222,380	224,900	May-14	91	99
02	00	000	101	143	33	3N1W07-CC-01414	2014	8123	0.14	77,120	188,860	265,980	269,000	Dec-14	92	99
02	00	000	101	143	30	3N2W13-CD-03400	2014	913	0.14	77,220	170,850	248,070	246,995	Jan-14	93	100
02	00	000	101	143	33	3N2W13-CD-03300	2014	1856	0.15	78,230	176,900	255,130	255,995	Jan-14	94	100
02	00	000	101	143	30	3N2W12-DC-02515	2014	6365	0.06	53,330	136,430	189,760	190,000	Sep-14	95	100
02	00	000	101	141	30	3N2W13-AA-06000	2014	2880	0.15	78,150	100,970	179,120	177,000	May-14	96	101
02	00	000	101	143	30	3N1W07-CC-01016	2014	4195	0.14	77,470	161,820	239,290	236,000	Jun-14	97	101
02	00	000	101	141	30	3N2W12-DC-02519	2014	4738	0.09	65,860	108,140	174,000	173,000	Jul-14	98	101
02	00	000	101	143	33	3N2W12-DC-02523	2014	4774	0.06	52,380	134,550	186,930	185,590	Jul-14	99	101
02	00	000	101	141	30	3N2W12-DC-02522	2014	6481	0.09	65,370	109,920	175,290	173,000	Sep-14	100	101
02	00	000	101	143	30	3N2W12-DC-02525	2014	8485	0.06	52,380	144,120	196,500	195,000	Dec-14	101	101
02	00	000	109	452	33	3N2W12-AD-05403	2014	356	0.22	81,990	78,800	160,790	157,000	Jan-14	102	102
02	00	000	101	143	33	3N2W12-DC-02513	2014	6209	0.06	53,330	141,490	194,820	190,000	Sep-14	103	103
02	00	000	101	135	30	3N2W11-AA-00700	2014	947	0.34	111,490	67,490	178,980	171,675	Feb-14	104	104
02	00	000	101	141	30	3N2W13-BD-03400	2014	1396	0.14	76,990	110,630	187,620	180,000	Mar-14	105	104
02	00	000	101	142	33	3N2W11-AA-00132	2014	4447	0.18	80,380	144,090	224,470	215,000	Jul-14	106	104
02	00	000	101	143	30	3N2W13-BD-09100	2014	287	0.16	78,890	104,340	183,230	173,000	Jan-14	107	106
02	00	000	101	142	30	3N2W11-AA-00120	2014	2984	0.21	106,270	156,290	262,560	248,000	May-14	108	106
02	00	000	101	143	33	3N2W12-DC-02509	2014	2646	0.07	55,980	136,610	192,590	179,900	Apr-14	109	107
02	00	000	109	452	30	3N2W12-DB-04100	2014	7155	0.12	75,320	95,520	170,840	160,000	Oct-14	110	107
02	00	000	101	166	33	3N2W11-AA-01022	2014	1035	0.17	104,310	379,620	483,930	450,000	Feb-14	111	108

COLUMBIA County 2015 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	141	30	3N2W12-DD-04800	2014	1858	0.18	80,310	114,530	194,840	180,000	Mar-14	112	108
02	00	000	101	143	33	3N2W02-DD-00617	2014	6390	0.17	79,620	91,480	171,100	158,000	Sep-14	113	108
02	00	000	101	136	30	3N2W12-CA-09200	2014	5120	0.16	79,080	66,480	145,560	133,500	Jul-14	114	109
02	00	000	101	152	33	3N2W02-DD-00622	2014	2421	0.18	104,720	271,580	376,300	343,000	Apr-14	115	110
02	00	000	101	143	33	3N2W13-AC-00600	2014	8449	0.14	77,000	144,840	221,840	199,500	Dec-14	116	111
02	00	000	101	125	30	3N2W12-CA-04900	2014	5893	0.12	75,130	24,820	99,950	87,000	Sep-14	117	115
02	00	000	101	143	30	3N2W12-DC-02530	2014	4915	0.06	52,380	143,150	195,530	169,000	Jul-14	118	116
02	00	000	101	131	33	3N2W12-DA-00702	2014	8614	0.24	82,210	57,270	139,480	120,000	Dec-14	119	116
02	00	000	101	152	30	3N2W02-DD-00621	2014	5202	0.37	112,470	286,790	399,260	331,000	Aug-14	120	121
02	00	000	101	143	30	3N2W01-CC-02002	2014	582	0.14	77,400	137,780	215,180	173,700	Jan-14	121	124

COLUMBIA County 2015 Ratio Study

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

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	209,950	100.00 %	191,055	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	2015	Adjustment	91

Explanation

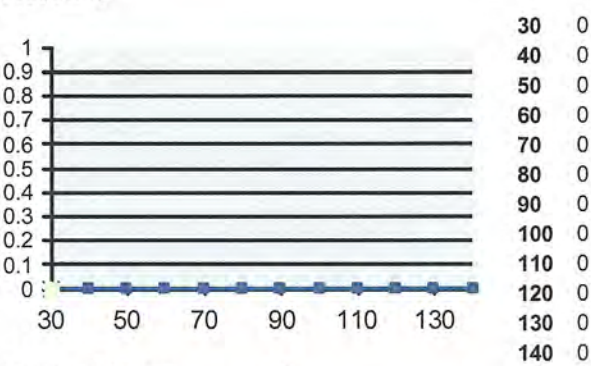
Having no useable sales for this analysis, the conclusion from the Scappoose SA 28 (Duplex, Triplex, Fourplex) and SA 33 (TH, Row House, Common wall) improved properties was used (Selected the Median of 106 x 104 = 110)

Performance History

	2015	2014	2013	2012	2011
COD		20.28	0.00	0.00	1.82
PRD		1.03	1.00	1.00	1.00

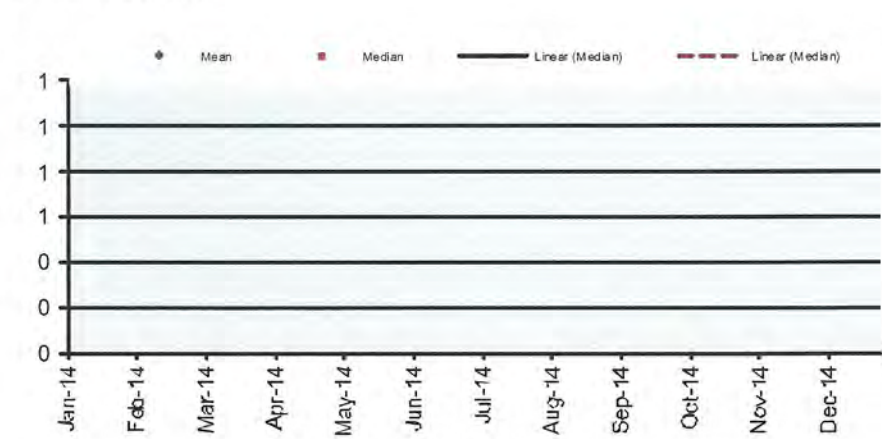
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
101	02	28	000			0	Scappoose

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
101	02	33	000			16	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	16
Population - Number of Accounts	108
Sales as a percentage of the Population	14.81 %
Prior Year Population Values	
Land RMV	4,635,670
OSD RMV	3,414,000
Residential Improvement RMV	13,704,980
Farm Improvement RMV	57,050
SelectedRatioFromSales	110
RMV Adjustment	100
Before Ratio	110
Overall Adjustment Factor	91
Land Adjustment Factor	91
OSD Adjustment Factor	100
Residential Adjustment Factor	89
Farm Improvement Factor	89
After Ratio	100
Selected Ratio	110 2015
Explanation	Adjustment 91
Selected the Median of 106 x 104 = 110	

RECALCULATED

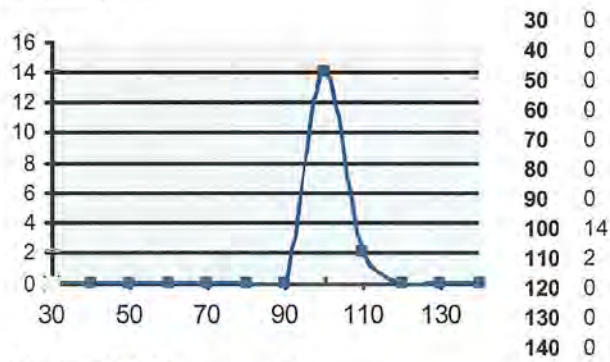
Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
21.25 %	4,218,460	21.22 %
15.65 %	3,414,000	17.17 %
62.83 %	12,197,432	61.35 %
0.26 %	50,775	0.26 %

Performance History

	2015	2014	2013	2012	2011
COD	2.06	-	7.54	-	10.91
PRD	1.00	-	1.01	-	1.00

COLUMBIA County 2015 Ratio Study

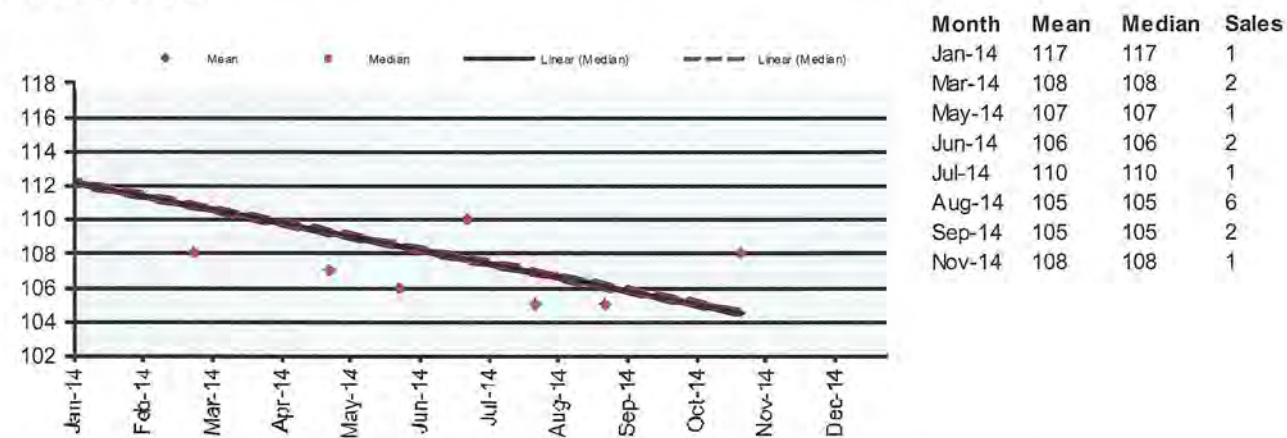
Frequency



Number Of Sales 16

Median	106	Wtd Mean	107
AD	2.19	GeoMean	107
COD	2.06	PRD	1.00
Mean	107	95% Confidence	1.61
SD	3.28		
COV	3.06		

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
02	33	000	101	143	30	3N2W13-AA-04414	2014	5428	0.09	59,570	135,340	194,910	190,000	Aug-14	1	103
02	33	000	101	143	30	3N2W12-AD-03119	2014	5644	0.08	56,360	135,610	191,970	185,000	Aug-14	2	104
02	33	000	101	143	30	3N2W12-AD-03115	2014	3889	0.08	56,340	132,250	188,590	179,900	Jun-14	3	105
02	33	000	101	143	30	3N2W12-AD-03111	2014	5356	0.09	60,560	128,460	189,020	179,900	Aug-14	4	105
02	33	000	101	143	30	3N2W12-AD-03112	2014	5859	0.08	57,020	132,400	189,420	179,900	Aug-14	5	105
02	33	000	101	143	30	3N2W12-AD-03110	2014	6346	0.08	56,600	131,750	188,350	179,900	Sep-14	6	105
02	33	000	101	143	30	3N2W12-AD-03107	2014	6443	0.09	59,260	131,750	191,010	181,500	Sep-14	7	105
02	33	000	101	143	30	3N2W12-AD-03105	2014	4449	0.09	59,140	131,860	191,000	179,900	Jun-14	8	106
02	33	000	101	143	33	3N2W12-AD-03102	2014	2066	0.08	56,650	131,860	188,510	176,900	Mar-14	9	107
02	33	000	101	143	33	3N2W12-AD-03106	2014	3223	0.08	57,200	131,750	188,950	176,900	May-14	10	107
02	33	000	101	143	33	3N2W12-AD-03104	2014	5287	0.08	57,470	131,860	189,330	177,600	Aug-14	11	107
02	33	000	101	143	30	3N2W12-AD-03109	2014	5709	0.09	60,090	133,450	193,540	179,900	Aug-14	12	108
02	33	000	101	143	33	3N2W12-AD-03114	2014	7891	0.09	60,810	138,410	199,220	185,000	Nov-14	13	108
02	33	000	101	143	30	3N2W12-AD-03103	2014	1745	0.09	59,360	131,860	191,220	176,000	Mar-14	14	109
02	33	000	101	143	30	3N2W13-AA-04416	2014	4772	0.14	67,970	129,140	197,110	179,900	Jul-14	15	110
02	33	000	101	143	30	3N2W12-DC-02503	2014	538	0.06	46,730	147,290	194,020	165,500	Jan-14	16	117

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	85	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	32			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,085,710	23.18 %	987,996	23.23 %
OSD RMV	825,500	17.62 %	825,500	19.41 %
Residential Improvement RMV	2,772,660	59.20 %	2,439,941	57.36 %
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	88			
Farm Improvement Factor	88			
After Ratio	100			
Selected Ratio	110	2015	Adjustment	91

Explanation

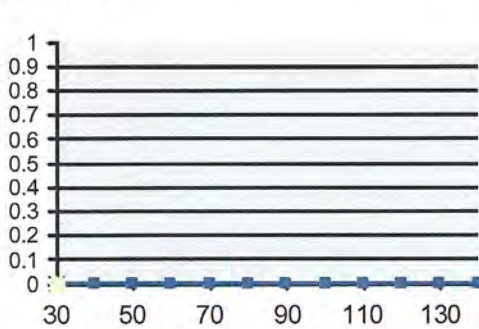
Having no useable sales for the Meersburg Planned Community analysis, the conclusion from the Scappoose SA 28 (Duplex, Triplex, Fourplex) and SA 33 (TH, Row House, Common wall) improved properties was used.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 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

AD

COD

Mean

SD

COV

Wtd Mean

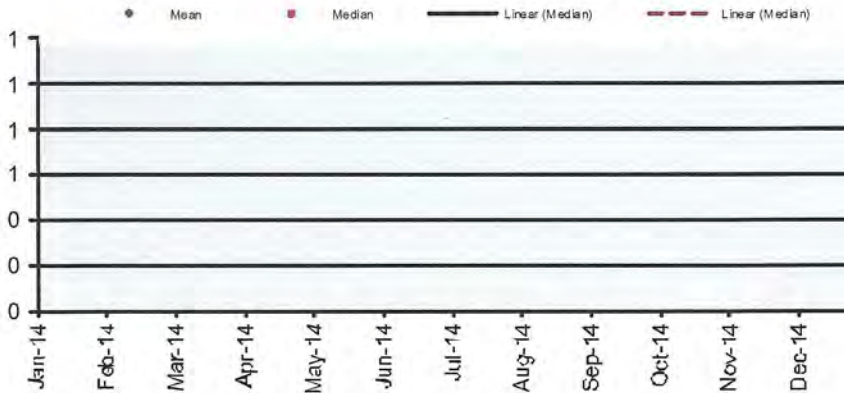
GeoMean

PRD

95%
Confidence

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	02	00	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	8			
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	1,247,010	100.00 %	1,284,420	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	2015	Adjustment	103

Explanation

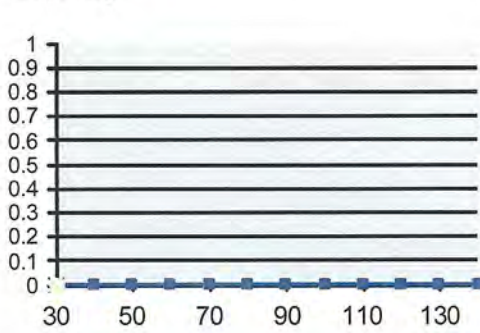
With having no sales available within this grouping, it was determined to use the conclusion from the improved Scappoose City general study (Selected ratio of 97, Overall Adjustment Factor of 103).

Performance History

	2015	2014	2013	2012	2011
COD		-	7.54	9.18	10.91
PRD		-	1.01	1.02	1.00

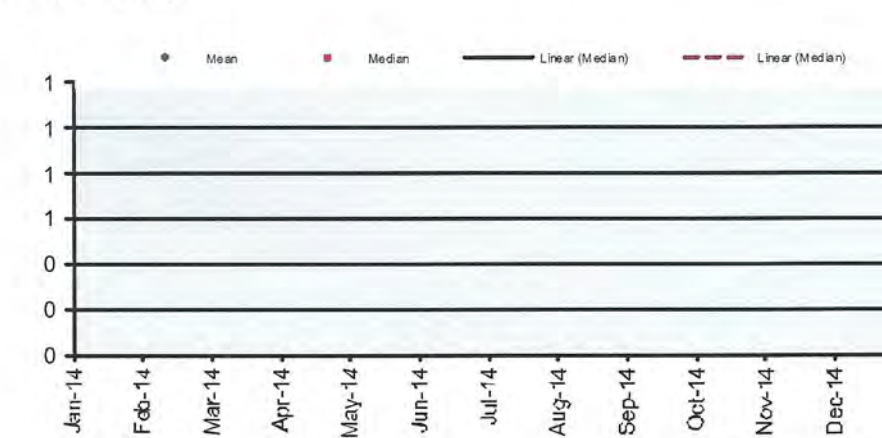
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	02	79	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	11			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	607,190	100.00 %	564,687	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	108			
RMV Adjustment	100			
Before Ratio	108			
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	108	2015	Adjustment	93

Explanation

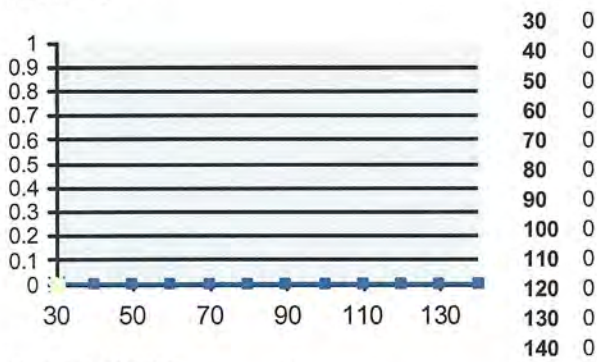
No sales were available for the Keys Landing and Keys Crest vacant land study. Therefore, it was decided to use the Selected Ratio (108) and the Overall Adjustment Factor (93) from the improved SA 79 analysis.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

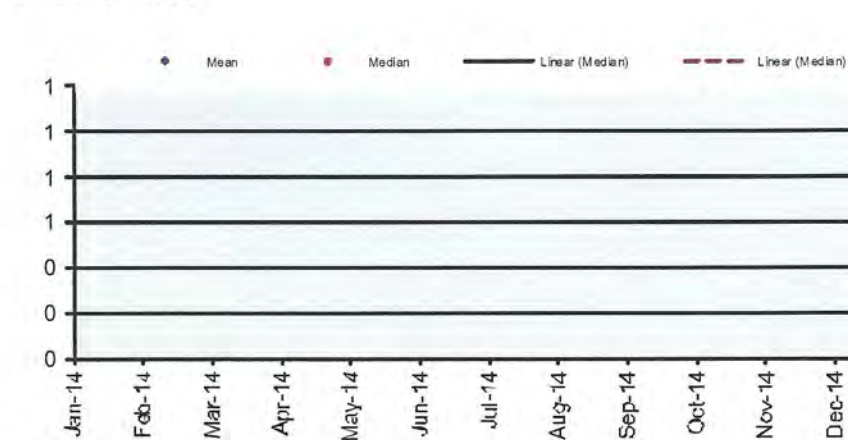
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	79	000		4	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	4	RECALCULATED		
Population - Number of Accounts	45			
Sales as a percentage of the Population	8.89 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	2,502,580	15.41 %	2,327,399	15.45 %
OSD RMV	1,147,500	7.06 %	1,147,500	7.62 %
Residential Improvement RMV	12,594,920	77.53 %	11,587,326	76.93 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	108			
RMV Adjustment	100			
Before Ratio	108			
Overall Adjustment Factor	93			
Land Adjustment Factor	93			
OSD Adjustment Factor	100			
Residential Adjustment Factor	92			
Farm Improvement Factor	92			
After Ratio	100			
Selected Ratio	108	2015	Adjustment	93

Explanation

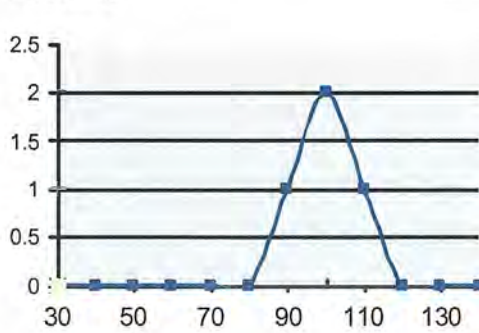
Keys Landing and Keys Crest Study Areas. Selected the Median of 104 x 104 = 108

Performance History

	2015	2014	2013	2012	2011
COD	5.29	10.14	4.04	10.63	4.85
PRD	1.00	0.99	1.01	1.01	1.00

COLUMBIA County 2015 Ratio Study

Frequency



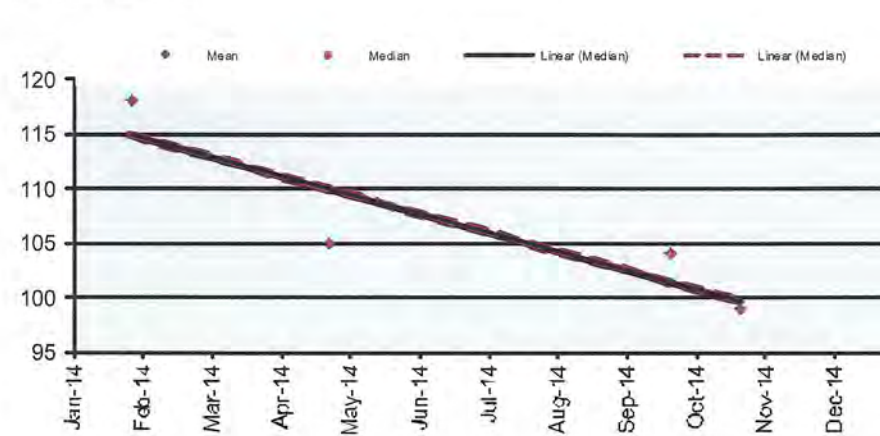
30 0
40 0
50 0
60 0
70 0
80 0
90 1
100 2
110 1
120 0
130 0
140 0

Median	104	Wtd Mean	106
AD	5.50	GeoMean	106
COD	5.29	PRD	1.00
Mean	106	95% Confidence	7.96
SD	8.12		
COV	7.66		

Number Of Sales

4

Central Tendencies



Month	Mean	Median	Sales
Feb-14	118	118	1
May-14	105	105	1
Oct-14	104	104	1
Nov-14	99	99	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	153	30	3N2W11-DA-02619	2014	7389	0.17	76,430	160,570	237,000	239,900	Nov-14	1	99
02	79	000	101	154	33	3N2W11-DD-00318	2014	7235	0.37	84,250	394,550	478,800	460,000	Oct-14	2	104
02	79	000	101	163	33	3N2W11-DB-01800	2014	3038	0.17	76,700	353,700	430,400	410,000	May-14	3	105
02	79	000	101	153	30	3N2W11-DA-02404	2014	1236	0.23	79,250	238,900	318,150	270,000	Feb-14	4	118

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED			
Population - Number of Accounts	1				
Sales as a percentage of the Population	0.00 %	Pre-Trend	Post Trend	Post Trend	
Prior Year Population Values		Brkdwn	Values	Brkdwn	
Land RMV	61,160	100.00 %	61,160	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	103				
RMV Adjustment	100				
Before Ratio	103				
Overall Adjustment Factor	97				
Land Adjustment Factor	97				
OSD Adjustment Factor	100				
Residential Adjustment Factor	100				
Farm Improvement Factor	100				
After Ratio	100				
Selected Ratio	103	2015	Adjustment	97	

Explanation

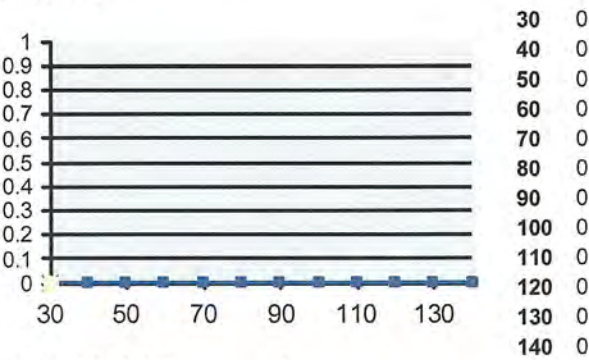
Having only one undeveloped property in this Study Area. Having no sales available for analysis, the conclusion from the improved Columbia River Estates (103) is applied here.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

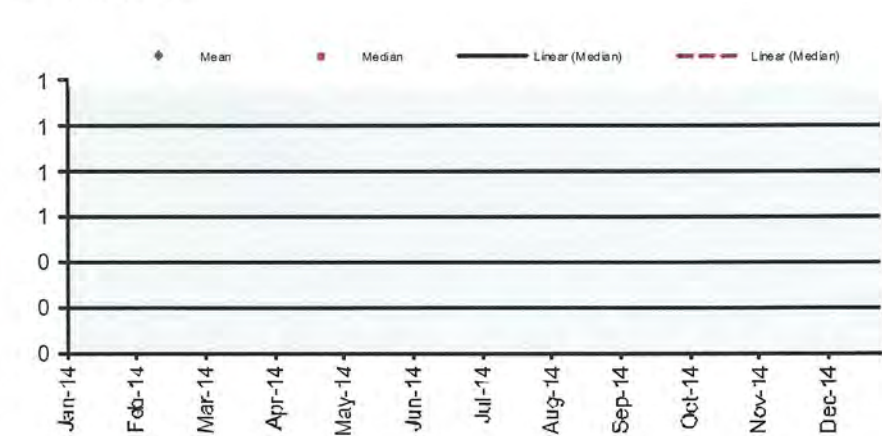
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	02	80	000		3	Scappoose							

Adjustment Calculation Summary

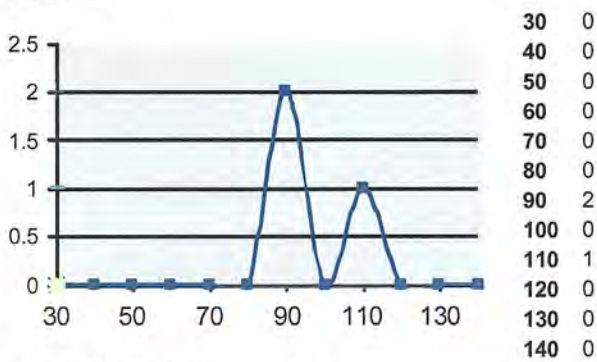
Sample - Number of Sales	3	RECALCULATED		
Population - Number of Accounts	44			
Sales as a percentage of the Population	6.82 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	3,151,990	20.13 %	3,057,430	20.09 %
OSD RMV	1,122,000	7.17 %	1,122,000	7.37 %
Residential Improvement RMV	11,383,720	72.70 %	11,042,208	72.54 %
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	100			
Residential Adjustment Factor	97			
Farm Improvement Factor	97			
After Ratio	100			
Selected Ratio	103	2015	Adjustment	97
Explanation				
Selected the Median of 99 x 104 = 103 for Columbia River View Estates				

Performance History

	2015	2014	2013	2012	2011
COD	8.08	1.22	4.04	10.63	4.85
PRD	1.01	1.00	1.01	1.01	1.00

COLUMBIA County 2015 Ratio Study

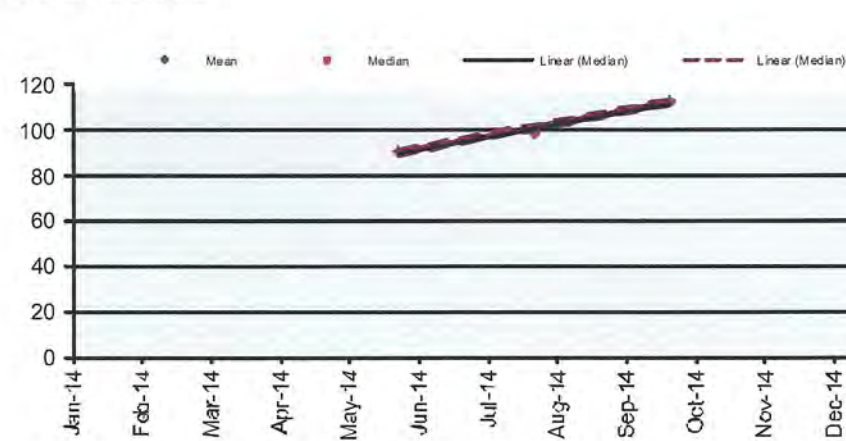
Frequency



Number Of Sales 3

Median	99	Wtd Mean	100
AD	8.00	GeoMean	101
COD	8.08	PRD	1.01
Mean	101	95% Confidence	12.60
SD	11.14		
COV	11.03		

Central Tendencies



Month	Mean	Median	Sales
Jun-14	91	91	1
Aug-14	99	99	1
Oct-14	113	113	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	80	000	101	153	33	3N2W12-BC-00211	2014	3760	0.20	97,040	251,960	349,000	384,900	Jun-14	1	91
02	80	000	101	153	30	3N2W12-BC-00238	2014	5899	0.17	113,810	220,290	334,100	337,000	Aug-14	2	99
02	80	000	101	153	30	3N2W12-BC-00215	2014	6905	0.19	114,670	251,970	366,640	323,680	Oct-14	3	113

COLUMBIA County 2015 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		1	Scappoose	400	02	62	000		0	Scappoose
400	02	22	000		0	Scappoose	400	02	63	000		0	Scappoose
400	02	23	000		0	Scappoose	400	02	64	000		0	Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	386			
Sales as a percentage of the Population	0.26 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	46,528,630	100.00 %	51,181,493	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	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	91	2015	Adjustment	110

Explanation

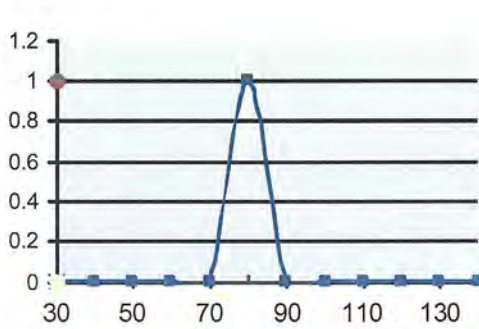
There was only one sale available for analysis. Due to the lack of sales for this analysis, it is decided to apply the conclusion from the developed Rural study (SA 21, 22, 23, 41, 62, 63, and 64) having a Selected Ratio of 91 and an Overall Adjustment Factor of 110.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	8.96	-	-	-
PRD	1.00	1.02	-	-	-

COLUMBIA County 2015 Ratio Study

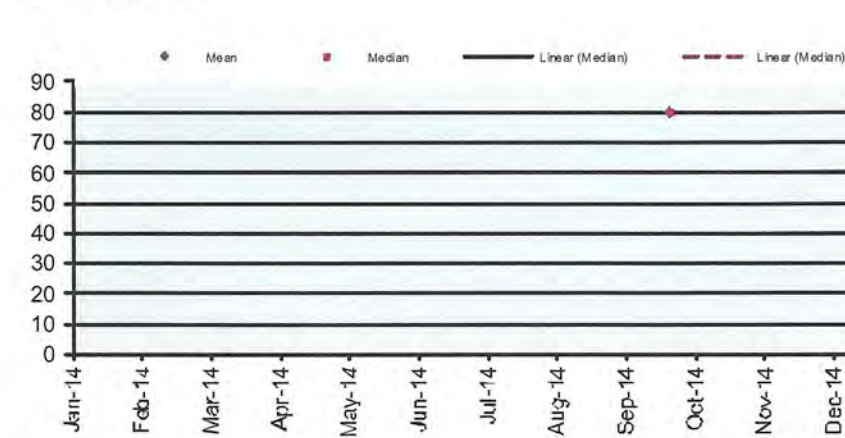
Frequency



Number Of Sales

1

Central Tendencies



Month	Mean	Median	Sales
Oct-14	80	80	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	21	000	400		30	4N2W26-D0-00300	2014	7148	2.36	95,960	0	95,960	120,000	Oct-14	1	80

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	02	21	000		19	Scappoose	409	02	21	000		4	Scappoose
401	02	22	000		8	Scappoose	409	02	22	000		2	Scappoose
401	02	23	000		0	Scappoose	409	02	23	000		0	Scappoose
401	02	41	000		0	Sauvies Island	409	02	41	000		1	Sauvies Island
401	02	62	000		0	Scappoose	409	02	62	000		0	Scappoose
401	02	63	000		1	Scappoose	409	02	64	000		0	Scappoose
401	02	64	000		0	Scappoose							

Adjustment Calculation Summary

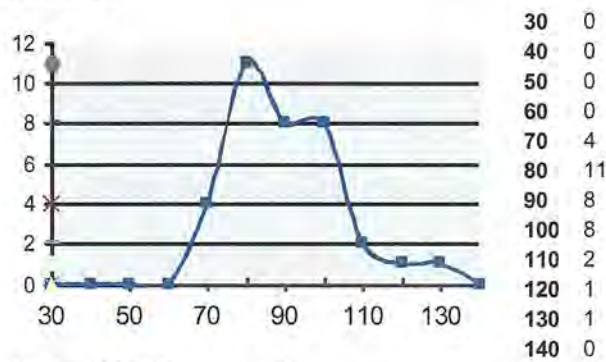
Sample - Number of Sales	35	RECALCULATED		
Population - Number of Accounts	1,885			
Sales as a percentage of the Population	1.86 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	177,079,099	34.52 %	194,787,009	34.55 %
OSD RMV	80,445,400	15.68 %	80,445,400	14.27 %
Residential Improvement RMV	221,212,190	43.13 %	249,969,775	44.33 %
Farm Improvement RMV	34,184,760	6.66 %	38,628,779	6.85 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	113			
Farm Improvement Factor	113			
After Ratio	100			
Selected Ratio	91	2015	Adjustment	110
Explanation				
Selected the Median of 94 x 97 = 91				

Performance History

	2015	2014	2013	2012	2011
COD	12.19	-	10.38	10.71	-
PRD	1.02	-	1.03	1.02	-

COLUMBIA County 2015 Ratio Study

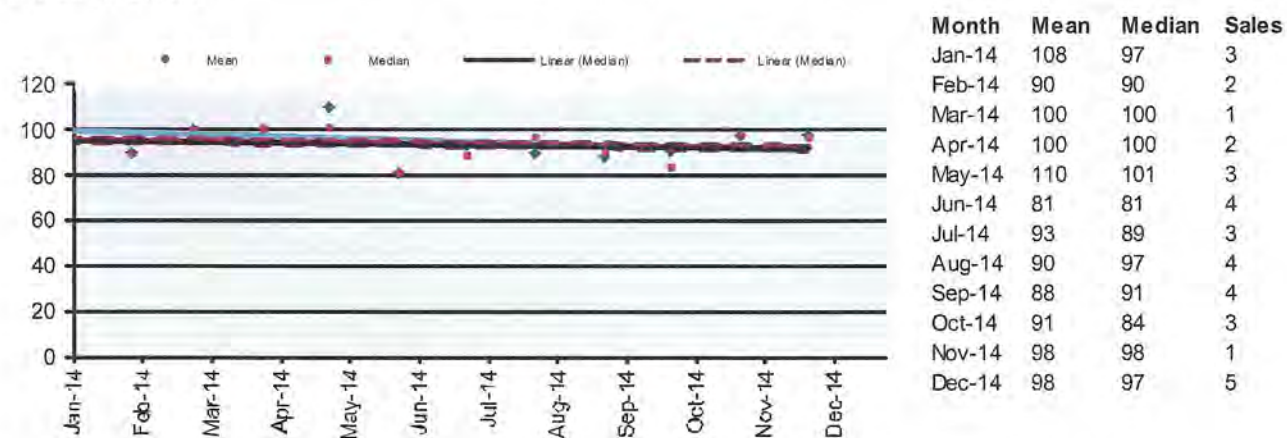
Frequency



Number Of Sales 35

Median	94	Wtd Mean	93
AD	11.46	GeoMean	94
COD	12.19	PRD	1.02
Mean	95	95% Confidence	4.75
SD	14.34		
COV	15.10		

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
02	21	000	401	141	30	4N2W25-A0-02500	2014	7244	2.00	141,040	137,580	278,620	379,117	Oct-14	1	73
02	21	000	401	141	30	4N2W26-D0-01200	2014	6487	3.37	162,230	105,130	267,360	355,000	Sep-14	2	75
02	21	000	401	141	33	3N2W14-CB-00800	2014	4105	0.68	109,420	123,880	233,300	301,000	Jun-14	3	78
02	63	000	401	141	33	3N2W24-BD-07000	2014	4188	0.44	103,260	174,180	277,440	350,000	Jun-14	4	79
02	21	000	401	136	30	4N2W35-CC-00800	2014	5758	1.71	127,630	80,650	208,280	259,900	Aug-14	5	80
02	21	000	401	131	30	3N2W24-C0-03800	2014	6363	1.98	140,110	64,570	204,680	255,000	Sep-14	6	80
02	21	000	401	135	30	4N2W25-A0-04100	2014	3474	1.27	107,260	62,110	169,370	210,000	Jun-14	7	81
02	21	000	401	141	30	4N2W26-00-01500	2014	4573	2.48	145,560	172,520	318,080	385,000	Jul-14	8	83
02	21	000	401	141	33	4N2W25-AD-01800	2014	1241	0.38	103,260	94,230	197,490	235,000	Feb-14	9	84
02	21	000	401	141	33	4N2W34-AD-00901	2014	2970	1.38	112,350	170,190	282,540	337,900	May-14	10	84
02	21	000	401	135	33	3N2W16-00-00405	2014	8303	5.06	164,510	110,290	274,800	329,000	Dec-14	11	84
02	21	000	401	133	30	3N1W07-CB-00700	2014	3736	1.04	96,620	97,780	194,400	229,900	Jun-14	12	85
02	21	000	401	151	33	4N2W25-C0-00401	2014	5401	2.90	149,400	293,530	442,930	520,000	Aug-14	13	85
02	21	000	401	131	33	3N1W07-CB-00900	2014	580	1.00	115,590	43,630	159,220	184,400	Jan-14	14	86
02	21	000	401	141	33	4N2W25-C0-00308	2014	8041	2.00	141,040	183,480	324,520	374,000	Dec-14	15	87
02	22	000	401	143	30	4N2W16-00-02900	2014	6083	3.55	149,430	191,860	341,290	375,000	Sep-14	16	91
02	21	000	401	153	30	4N2W28-DA-00403	2014	5057	10.90	162,890	342,520	505,410	540,000	Jul-14	17	94
02	22	000	401	156	30	4N2W16-00-03801	2014	7222	4.23	162,640	253,740	416,380	442,000	Oct-14	18	94
02	21	000	401	141	30	4N2W35-BC-00400	2014	1091	0.62	109,420	59,020	168,440	175,000	Feb-14	19	96

COLUMBIA County 2015 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	21	000	401	143	30	3N2W01-CC-01400	2014	2651	2.66	147,210	210,280	357,490	369,900	Apr-14	20	97
02	22	000	401	141	33	4N2W18-C0-00700	2014	5351	5.03	158,560	140,760	299,320	310,000	Aug-14	21	97
02	22	000	401	141	30	4N2W20-00-00100	2014	8034	5.80	150,580	157,760	308,340	319,000	Dec-14	22	97
02	22	000	401	152	30	4N2W16-00-00400	2014	7882	5.91	139,620	251,280	390,900	399,000	Nov-14	23	98
02	21	000	409	442	30	4N2W27-CB-00800	2014	1915	1.10	99,400	41,920	141,320	141,355	Mar-14	24	100
02	21	000	401	154	30	4N2W25-D0-01605	2014	5714	2.39	144,740	290,970	435,710	435,000	Aug-14	25	100
02	41	000	409	452	30	3N1W11-00-00101	2014	2535	5.41	389,570	6,300	395,870	385,000	Apr-14	26	103
02	22	000	409	462	33	4N3W24-00-02502	2014	4470	5.28	159,640	113,170	272,810	265,000	Jul-14	27	103
02	21	000	409	463	33	3N2W24-00-02704	2014	6881	2.37	144,550	136,200	280,750	268,000	Oct-14	28	105
02	22	000	401	133	30	4N2W16-CC-02500	2014	484	3.09	145,930	70,430	216,360	203,000	Jan-14	29	107
02	21	000	409	452	33	4N2W25-A0-03102	2014	6532	2.00	141,040	109,340	250,380	235,000	Sep-14	30	107
02	21	000	409	463	30	4N2W27-00-00301	2014	8665	1.43	114,670	98,060	212,730	195,000	Dec-14	31	109
02	21	000	401	136	30	3N2W16-B0-00700	2014	8028	0.20	103,260	80,400	183,660	162,000	Dec-14	32	113
02	22	000	409	462	30	3N2W18-00-00600	2014	3083	78.00	307,580	137,140	444,720	380,000	May-14	33	117
02	22	000	401	141	30	4N2W16-CB-01001	2014	2884	0.50	100,510	102,290	202,800	159,000	May-14	34	128
02	22	000	401	132	33	4N2W21-A0-00400	2014	273	6.05	151,590	72,760	224,350	170,000	Jan-14	35	132

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
400	02	25	000			0	Scappoose

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
400	02	45	000			0	Sauvies Island

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	65			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	16,098,000	100.00 %	17,707,800	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	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	91	2015	Adjustment	110

Explanation

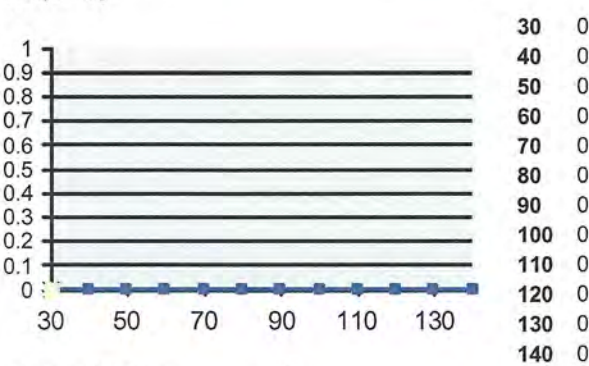
Due to having no sales for the Scappoose and Sauvie Island Dike Land area, the selected ratio of 91 and overall adjustment factor of 110 from the undeveloped rural land study was applied here. This conclusion is from the analysis of Study Areas 21(Rural Value Zone 1), 22 (Rural Value Zone 2), 23 (Rural Value Zone 3), 41 (Sauvie Island), 62 (Freeman Rd), 63 (Col. Acres) and 64 (Hillcrest).

Performance History

	2015	2014	2013	2012	2011
COD		8.96	-	-	1.50
PRD		1.02	-	-	1.00

COLUMBIA County 2015 Ratio Study

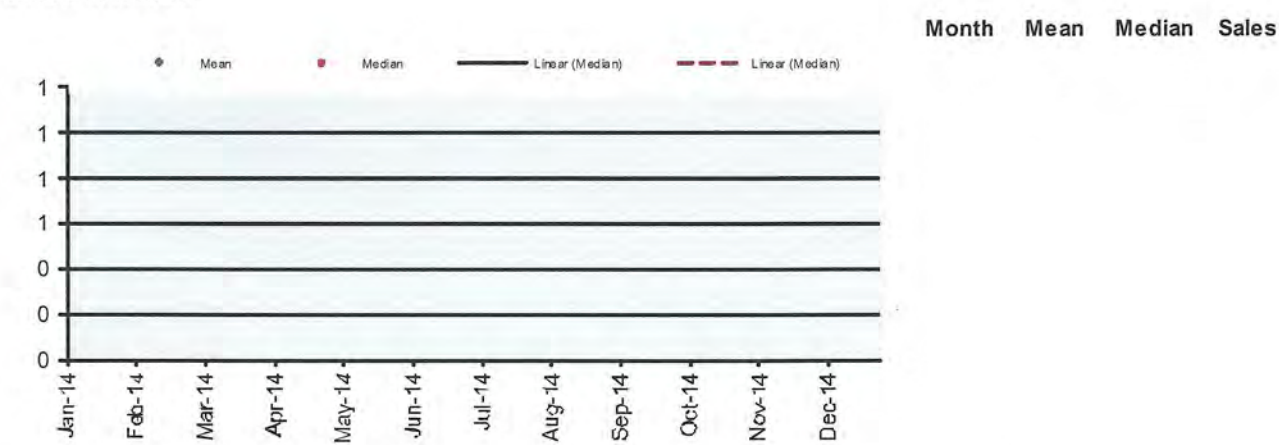
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

Central Tendencies



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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	02	25	000		0	Scappoose	409	02	25	000		0	Scappoose
401	02	45	000		0	Sauvies Island	409	02	45	000		0	Sauvies Island

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	61			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	27,484,265	67.96 %	30,232,692	67.96 %
OSD RMV	2,190,260	5.42 %	2,190,260	4.92 %
Residential Improvement RMV	5,650,820	13.97 %	6,328,918	14.23 %
Farm Improvement RMV	5,117,750	12.65 %	5,731,880	12.89 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	110			
OSD Adjustment Factor	100			
Residential Adjustment Factor	112			
Farm Improvement Factor	112			
After Ratio	100			
Selected Ratio	91	2015	Adjustment	110

Explanation

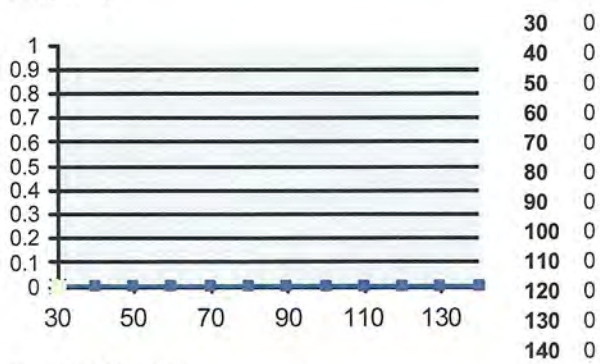
There were no sales to analyze for the Scappoose Dike Land and Sauvies Island Dike Land area. Therefore, it was determined to use the improved land selected ratio (91) and overall adjustment factor (110) from the Rural land analysis of Study Areas 21(Rural Value Zone 1), 22 (Rural Value Zone 2), 23 (Rural Value Zone 3), 41 (Sauvie Island), 62 (Freeman Rd), 63 (Col. Acres) and 64 (Hillcrest).

Performance History

	2015	2014	2013	2012	2011
COD	-	-	10.38	10.71	16.83
PRD	-	-	1.03	1.02	1.04

COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

SD

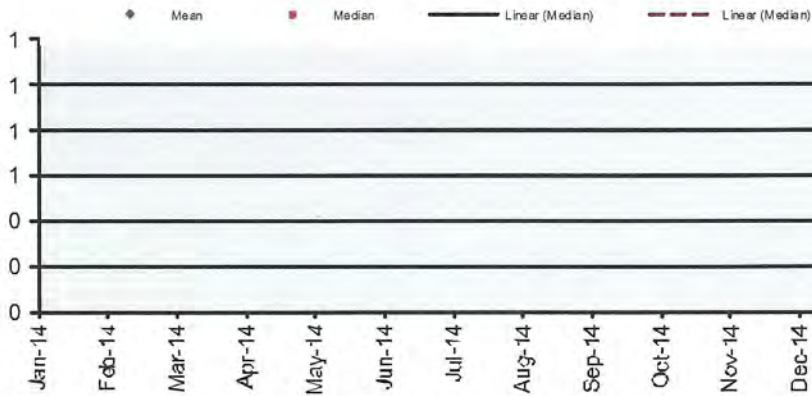
95%

COV

Confidence

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	02	21	000		0	Scappoose							

Adjustment Calculation Summary

	0	RECALCULATED		
Sample - Number of Sales	0			
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	470,600	100.00 %	517,660	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	91			
RMV Adjustment	100			
Before Ratio	91			
Overall Adjustment Factor	110			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	110			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	91	2015	Adjustment	110

Explanation

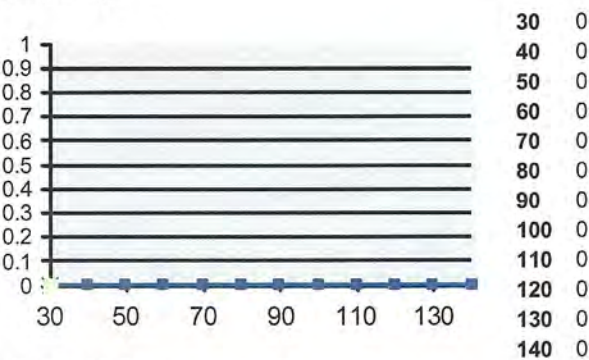
This analysis is of a small condominium with 4 units located in the Rural Scappoose Area. No sales were available therefore the Selected Ratio and Overall Adjustment Factor from the developed Rural study were applied here.

Performance History

	2015	2014	2013	2012	2011
COD		2.00	10.38	10.71	16.83
PRD		1.00	1.03	1.02	1.04

COLUMBIA County 2015 Ratio Study

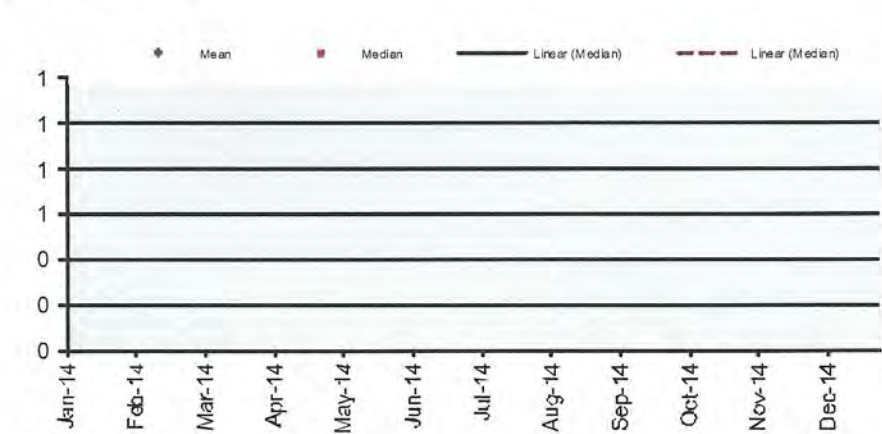
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	App	# of			
Class	MA	SA	NH	Year	Sales
800	02	63	000		0

Location
Scappoose

RMV	App	# of			
Class	MA	SA	NH	Year	Sales
800	02	64	000		0

Location
Scappoose

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	149			
Sales as a percentage of the Population	0.00 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	206,000	100.00 %	206,000	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	2015	Adjustment	100

Explanation

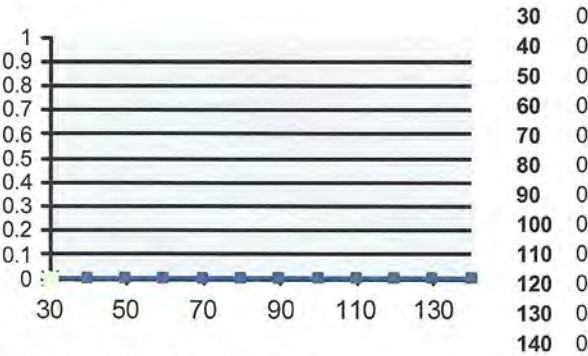
These are small vacant land properties which can only be developed if they are combined or irrevocably bound. Generally, they are of minimal value until such time that they can be combined/irrevocably bound and then the property class is changed to 4XX. Because of this uniqueness, it is recommended no adjustment be made at this time.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

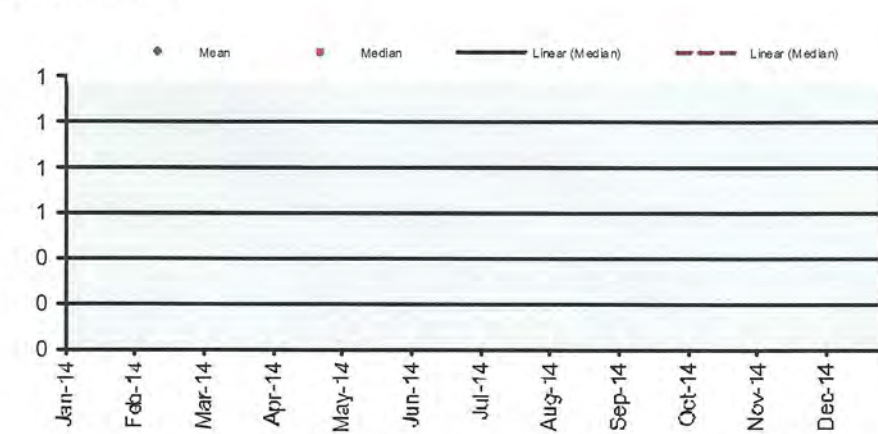
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

MAINTENANCE AREA 3

RESIDENTIAL VERNONIA

COLUMBIA County 2015 Ratio Study

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
100	03	00	000		4	Vernonia

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location

Adjustment Calculation Summary

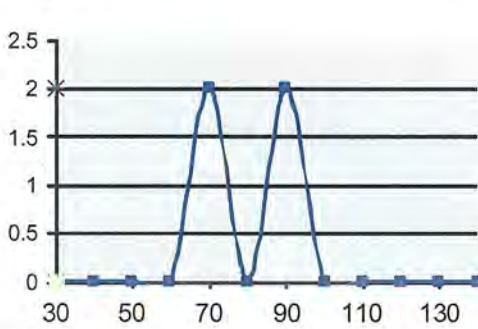
Sample - Number of Sales	4	RECALCULATED		
Population - Number of Accounts	155			
Sales as a percentage of the Population	2.58 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	6,300,270	100.00 %	7,245,311	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	87	2015	Adjustment	115
Explanation				
Selected the Median of 84 x 104 = 87				

Performance History

	2015	2014	2013	2012	2011
COD	11.01	0.00	-	0.00	4.58
PRD	1.01	1.00	-	1.00	1.01

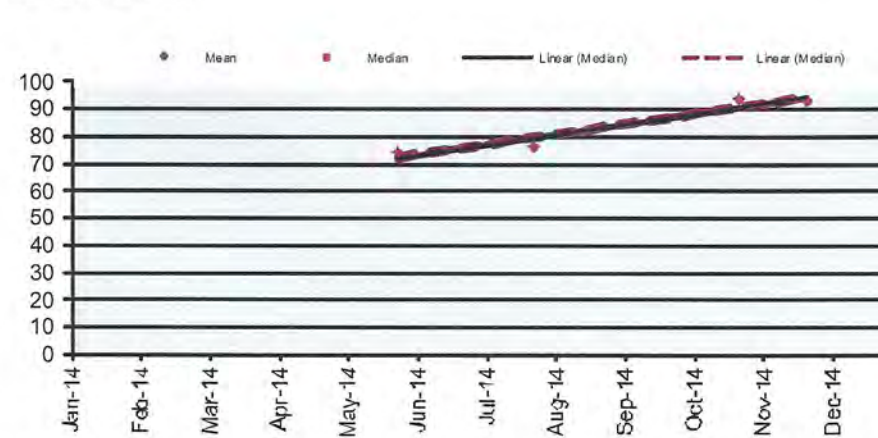
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 4

Central Tendencies



Month	Mean	Median	Sales
Jun-14	74	74	1
Aug-14	76	76	1
Nov-14	94	94	1
Dec-14	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
03	00	000	100		30	5N4W34-CD-00900	2014	3498	0.23	31,210	0	31,210	42,000	Jun-14	1	74
03	00	000	100		30	5N4W34-CD-01000	2014	5891	0.22	30,320	0	30,320	40,100	Aug-14	2	76
03	00	000	100		33	5N4W34-CD-00600	2015	119	0.20	28,820	0	28,820	31,000	Dec-14	3	93
03	00	000	100		30	5N4W34-CD-01700	2014	7368	0.19	28,290	0	28,290	30,000	Nov-14	4	94

COLUMBIA County 2015 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		25	Vernonia	109	03	00	000		3	Vernonia
101	03	39	000		0	Vernonia							

Adjustment Calculation Summary

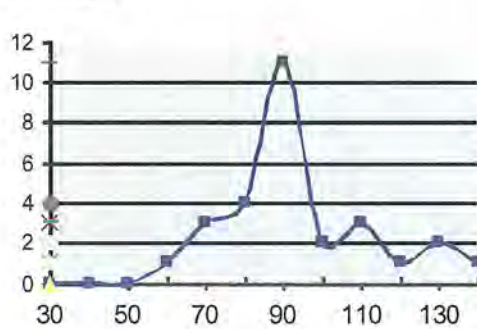
Sample - Number of Sales	28	RECALCULATED		
Population - Number of Accounts	588			
Sales as a percentage of the Population	4.76 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	18,956,600	26.93 %	21,800,090	30.07 %
OSD RMV	14,349,000	20.38 %	14,349,000	19.79 %
Residential Improvement RMV	35,888,960	50.98 %	35,171,181	48.51 %
Farm Improvement RMV	1,210,020	1.72 %	1,185,820	1.64 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	98			
Farm Improvement Factor	98			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103
Explanation				
Selected the Median of 93 x 104 = 97				

Performance History

	2015	2014	2013	2012	2011
COD	15.86	9.67	17.73	15.51	14.69
PRD	1.03	1.01	1.06	1.04	1.01

COLUMBIA County 2015 Ratio Study

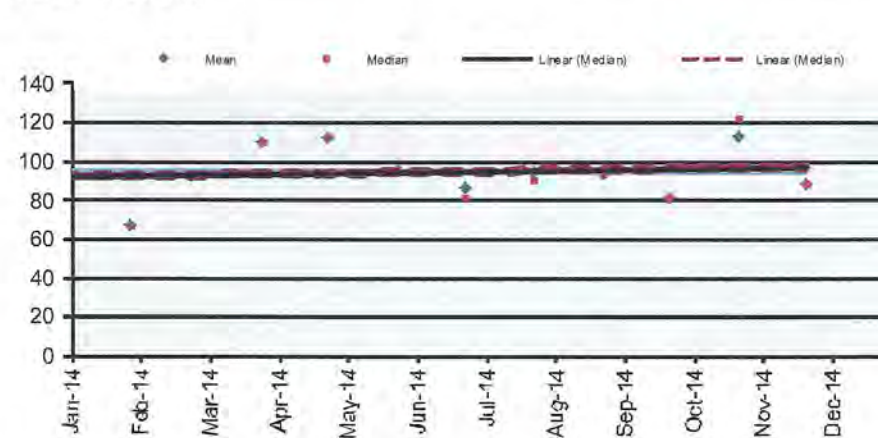
Frequency



Number Of Sales 28

Median	93	Wtd Mean	94
AD	14.75	GeoMean	96
COD	15.86	PRD	1.03
Mean	97	95% Confidence	7.34
SD	19.81		
COV	20.42		

Central Tendencies



Month	Mean	Median	Sales
Jan-14	105	101	3
Feb-14	67	67	1
Mar-14	93	93	3
Apr-14	110	110	1
May-14	112	113	2
Jun-14	96	96	2
Jul-14	87	81	3
Aug-14	95	91	5
Sep-14	94	94	1
Oct-14	81	81	1
Nov-14	113	122	4
Dec-14	89	89	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
03	00	000	101	146	30	4N4W04-AC-03400	2014	1383	0.39	66,820	140,450	207,270	310,000	Feb-14	1	67
03	00	000	101	141	30	4N4W03-BC-09301	2014	4459	0.19	55,530	76,010	131,540	181,900	Jul-14	2	72
03	00	000	101	131	30	4N4W05-AC-03608	2014	5582	0.15	52,420	94,360	146,780	204,000	Aug-14	3	72
03	00	000	101	132	30	4N4W05-AD-12600	2014	5431	0.27	61,050	47,810	108,860	149,500	Aug-14	4	73
03	00	000	101	135	30	4N4W03-BD-01800	2014	7096	1.38	81,430	31,320	112,750	138,500	Oct-14	5	81
03	00	000	101	141	30	4N4W05-AD-03200	2014	7510	0.46	69,960	99,300	169,260	210,000	Nov-14	6	81
03	00	000	101	131	30	4N4W05-DA-07400	2014	8040	0.14	51,520	38,430	89,950	109,500	Dec-14	7	82
03	00	000	109	452	30	4N4W04-AC-05500	2014	5110	0.22	57,160	58,400	115,560	130,000	Jul-14	8	89
03	00	000	101	141	33	5N4W34-00-02100	2014	5514	4.29	182,730	88,460	271,190	297,000	Aug-14	9	91
03	00	000	101	135	30	4N4W05-DA-10400	2014	1729	0.19	55,580	64,980	120,560	131,150	Mar-14	10	92
03	00	000	101	156	30	4N4W04-AC-00501	2014	3321	0.23	58,070	162,440	220,510	240,000	May-14	11	92
03	00	000	101	131	30	4N4W03-BC-09500	2014	4098	0.20	56,330	57,260	113,590	123,000	Jun-14	12	92
03	00	000	101	132	33	4N4W05-AD-09500	2014	5815	0.23	58,070	42,140	100,210	109,000	Aug-14	13	92
03	00	000	101	143	30	4N4W05-DA-03409	2014	599	0.20	56,260	93,280	149,540	160,000	Jan-14	14	93
03	00	000	101	131	30	4N4W04-DA-00500	2014	1854	0.20	72,260	30,710	102,970	110,750	Mar-14	15	93
03	00	000	101	142	30	4N4W05-AC-03609	2014	1992	0.15	52,400	193,730	246,130	265,000	Mar-14	16	93
03	00	000	101	141	33	5N4W34-CD-00900	2014	6168	0.23	58,210	162,650	220,860	236,000	Sep-14	17	94
03	00	000	101	141	30	5N4W34-CD-01000	2014	8270	0.22	57,320	180,310	237,630	248,000	Dec-14	18	96
03	00	000	101	131	30	4N4W04-AD-02200	2014	4599	0.20	56,150	61,690	117,840	119,000	Jul-14	19	99

COLUMBIA County 2015 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
03	00	000	101	141	33	5N4W34-CD-00500	2014	3792	0.19	55,460	155,300	210,760	209,900	Jun-14	20	100
03	00	000	101	141	30	4N4W04-BD-01601	2014	183	0.18	54,940	100,870	155,810	143,000	Jan-14	21	109
03	00	000	109	452	30	4N4W04-AC-00903	2014	2529	0.25	59,160	60,410	119,570	108,640	Apr-14	22	110
03	00	000	101	132	30	4N4W05-AD-11100	2014	155	0.18	54,730	45,940	100,670	90,000	Jan-14	23	112
03	00	000	101	141	30	4N4W05-AD-01800	2014	7884	0.17	53,730	139,040	192,770	170,800	Nov-14	24	113
03	00	000	101	141	30	4N4W04-AC-00700	2014	7954	0.46	69,960	82,350	152,310	125,000	Nov-14	25	122
03	00	000	101	143	30	4N4W05-AD-14204	2014	3648	0.34	64,320	135,830	200,150	150,000	May-14	26	133
03	00	000	101	131	33	4N4W05-DA-03401	2014	7701	0.25	59,290	71,510	130,800	97,200	Nov-14	27	135
03	00	000	109	463	33	4N4W04-AC-01801	2014	5403	0.23	58,070	86,880	144,950	97,500	Aug-14	28	149

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
101	03	40	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	9			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	229,630	17.34 %	264,075	19.33 %
OSD RMV	348,000	26.28 %	348,000	25.47 %
Residential Improvement RMV	743,760	56.16 %	751,198	54.99 %
Farm Improvement RMV	2,880	0.22 %	2,909	0.21 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	101			
Farm Improvement Factor	101			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103

Explanation

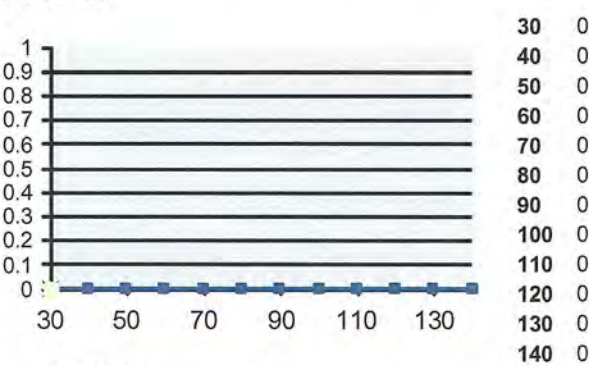
Having no useable sales for this analysis, the conclusion from the Vernonia City general improved properties was used (Selected the Mean of 93 x 104 = 97)

Performance History

	2015	2014	2013	2012	2011
COD		9.67	17.73	15.51	14.69
PRD		1.01	1.06	1.04	1.01

COLUMBIA County 2015 Ratio Study

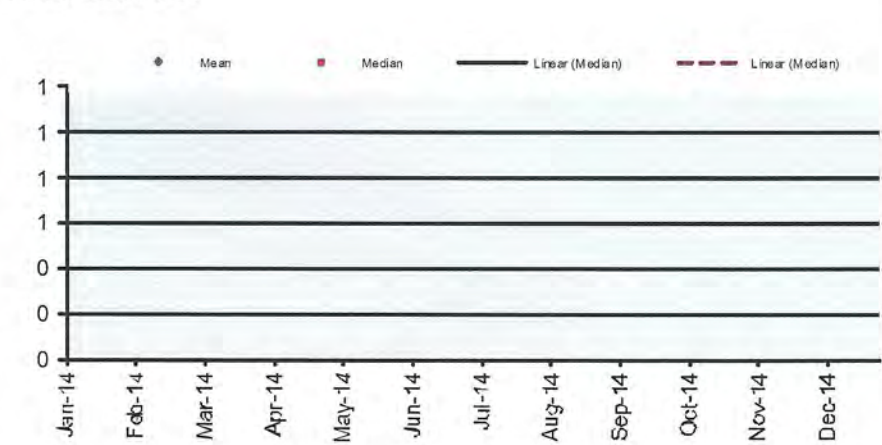
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	App	# of			
Class	MA	SA	NH	Year	Sales
100	03	03	000		0

Location
Vernonia

RMV	App	# of			
Class	MA	SA	NH	Year	Sales

Location

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	90			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,213,480	100.00 %	1,395,502	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	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	87	2015	Adjustment	115

Explanation

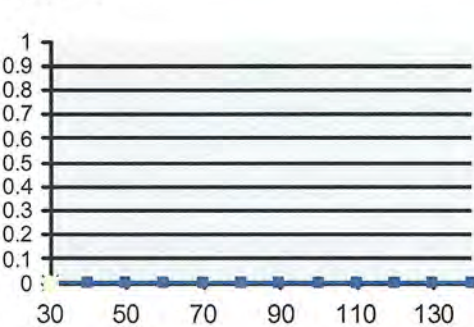
Located within the City of Vernonia, this study area is comprised of vacant land which was impacted by the flood of 2007. Having no sales of undeveloped land in this area, it was determined the conclusion from the Vernonia City general unimproved study would be applied here (Selected 87, Overall Adjustment Factor 115).

Performance History

	2015	2014	2013	2012	2011
COD		12.81	-	0.00	-
PRD		1.06	-	1.00	-

COLUMBIA County 2015 Ratio Study

Frequency



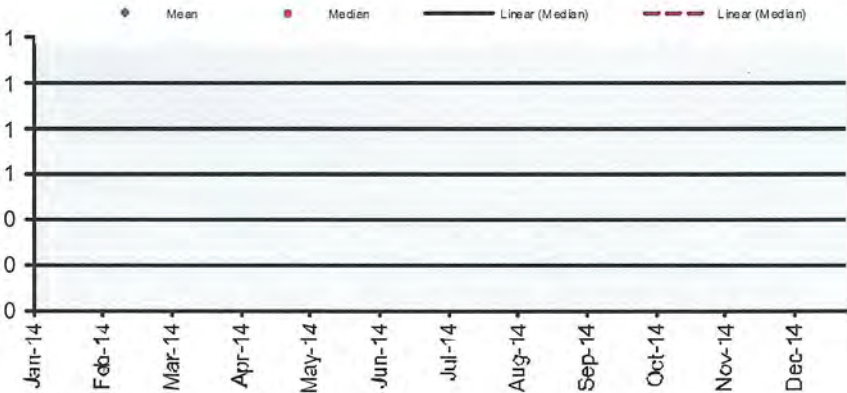
Number Of Sales 0

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

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
101	03	03	000			10	Vernonia

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
109	03	03	000			0	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	10	RECALCULATED		
Population - Number of Accounts	341			
Sales as a percentage of the Population	2.93 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	4,359,910	16.13 %	5,013,897	16.16 %
OSD RMV	7,533,560	27.87 %	7,533,560	24.29 %
Residential Improvement RMV	14,252,580	52.72 %	17,388,148	56.05 %
Farm Improvement RMV	888,930	3.29 %	1,084,495	3.50 %
SelectedRatioFromSales	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	122			
Farm Improvement Factor	122			
After Ratio	100			
Selected Ratio	87	2015	Adjustment	115

Explanation

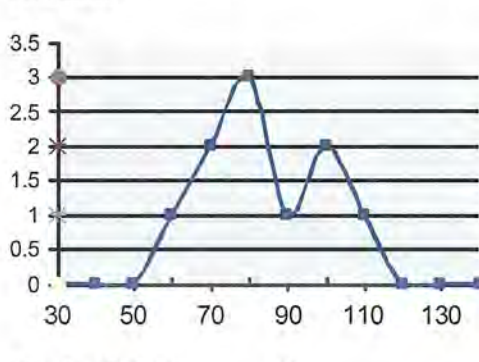
Located within the City of Vernonia, this study area is comprised of properties which were impacted by the flood of 2007. Because of the unique nature of how these properties move within the market, it is an area to watch as the market influences change. The Median of 84 was selected and was adjusted by the conclusion from the time study (104).

Performance History

	2015	2014	2013	2012	2011
COD	15.71	12.81	31.21	15.51	-
PRD	1.05	1.06	1.32	1.04	-

COLUMBIA County 2015 Ratio Study

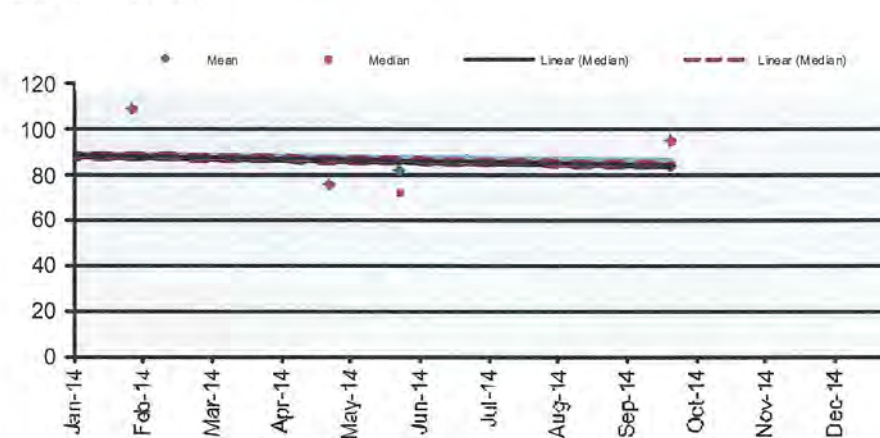
Frequency



Number Of Sales 10

Median	84	Wtd Mean	83
AD	13.20	GeoMean	85
COD	15.71	PRD	1.05
Mean	87	95% Confidence	10.22
SD	16.49		
COV	18.95		

Central Tendencies



Month	Mean	Median	Sales
Jan-14	83	83	1
Feb-14	109	109	1
May-14	76	76	2
Jun-14	82	72	3
Jul-14	86	86	1
Oct-14	95	95	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
03	03	000	101	135	30	4N4W04-BC-01100	2014	3341	0.11	37,520	28,760	66,280	108,000	May-14	1	61
03	03	000	101	145	30	4N4W04-BB-00900	2014	3470	0.90	53,560	224,110	277,670	385,000	Jun-14	2	72
03	03	000	101	141	28	4N4W03-BA-01024	2014	5093	0.25	41,540	124,850	166,390	230,000	Jun-14	3	72
03	03	000	101	131	30	4N4W03-BC-05900	2014	6740	0.20	40,010	55,800	95,810	120,000	Oct-14	4	80
03	03	000	101	135	33	4N4W04-BD-05000	2014	459	0.10	36,510	35,140	71,650	86,800	Jan-14	5	83
03	03	000	101	131	30	4N4W03-BC-07400	2014	5472	0.42	45,590	33,690	79,280	92,400	Jul-14	6	86
03	03	000	101	131	30	4N4W04-BD-04400	2014	3188	0.11	37,420	28,300	65,720	72,000	May-14	7	91
03	03	000	101	141	30	4N4W03-BB-07500	2014	4192	0.22	40,880	133,160	174,040	170,000	Jun-14	8	102
03	03	000	101	131	30	4N4W03-BB-02300	2014	742	1.36	47,570	66,170	113,740	103,900	Feb-14	9	109
03	03	000	101	131	30	4N4W03-BB-00100	2014	7131	0.45	46,230	47,570	93,800	85,000	Oct-14	10	110

COLUMBIA County 2015 Ratio Study

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

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	76,050	100.00 %	76,050	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	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	87	2015	Adjustment	115

Explanation

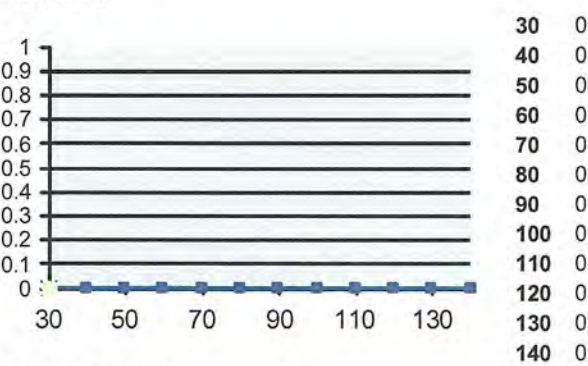
There were no useable sales for this analysis. Therefore, the conclusion from the Vernonia City general unimproved properties was used (Selected the Median of 84 x 104 = 87)

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	0.00	4.58
PRD	-	-	-	1.00	1.01

COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

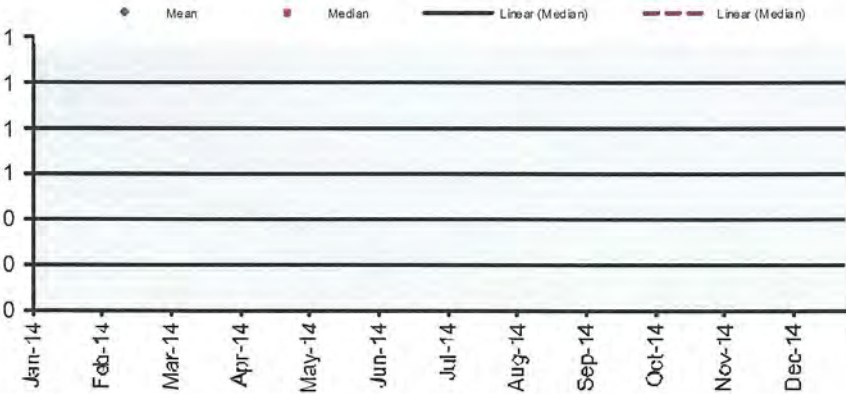
SD

95%
Confidence

COV

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MASA	NH	App Year	# of Sales	Location
109	03	38	000		1	Vernonia						

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	21			
Sales as a percentage of the Population	4.76 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	888,190	28.18 %	1,021,419	31.42 %
OSD RMV	567,000	17.99 %	567,000	17.44 %
Residential Improvement RMV	1,694,730	53.77 %	1,660,835	51.08 %
Farm Improvement RMV	2,070	0.07 %	2,029	0.06 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	115			
OSD Adjustment Factor	100			
Residential Adjustment Factor	98			
Farm Improvement Factor	98			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103

Explanation

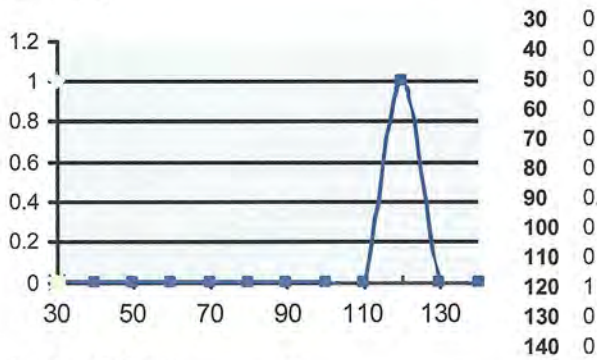
This area is a small subdivision located in the City of Vernonia and developed using manufactured structures and various accessory items/outbuildings. It is recommended to maintain the current study area to watch for market changes in the future. However, there are too few sales at this time to conduct an analysis for the current year. Therefore, the City of Vernonia general study area Median (93) ratio was used and then adjusted by the conclusion from the time study (104) resulting in a 'selected ratio from sales' of 97.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	9.32	17.73	15.51	14.69
PRD	1.00	1.02	1.06	1.04	1.01

COLUMBIA County 2015 Ratio Study

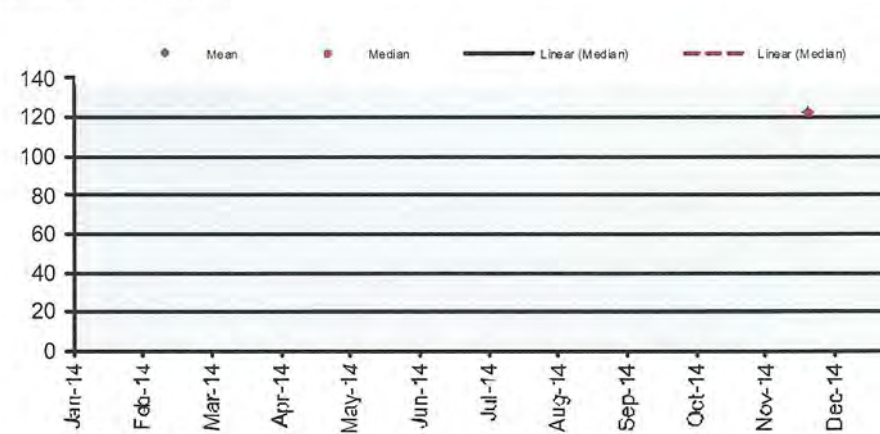
Frequency



Median	122	Wtd Mean	122
AD	0.00	GeoMean	122
COD	0.00	PRD	1.00
Mean	122	95% Confidence	1.96
SD	1.00		
COV	0.82		

Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
Dec-14	122	122	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	38	000	109	452	30	4N4W05-AA-00319	2014	8207	0.36	65,330	74,530	139,860	115,000	Dec-14	1	122

COLUMBIA County 2015 Ratio Study

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

RMV	Class	MAS	SA	NH	App Year	# of Sales	Location
400	03	31	000			4	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	4
Population - Number of Accounts	581
Sales as a percentage of the Population	0.69 %
Prior Year Population Values	

RECALCULATED

		Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Land RMV	104,272,990	100.00 %	104,272,990	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	105
RMV Adjustment	100
Before Ratio	105
Overall Adjustment Factor	95
Land Adjustment Factor	95
OSD Adjustment Factor	100
Residential Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

Selected Ratio	105	2015	Adjustment	95
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Explanation

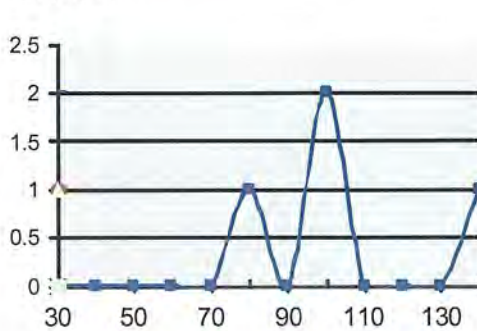
Selected the Median of 108 x 97 = 105

Performance History

	2015	2014	2013	2012	2011
COD	15.51	13.40	-	52.50	0.00
PRD	1.04	0.97	-	1.43	1.00

COLUMBIA County 2015 Ratio Study

Frequency

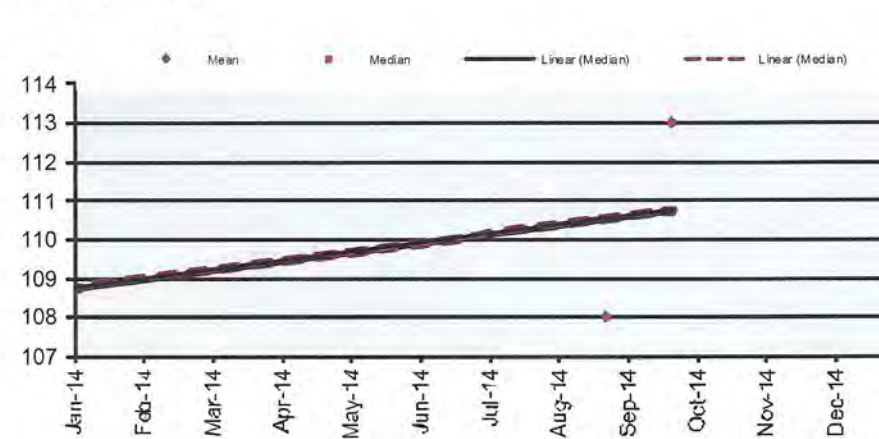


30	0
40	0
50	0
60	0
70	0
80	1
90	0
100	2
110	0
120	0
130	0
140	1

Median	108	Wtd Mean	107
AD	16.75	GeoMean	108
COD	15.51	PRD	1.04
Mean	111	95% Confidence	24.94
SD	25.45		
COV	22.93		

Number Of Sales 4

Central Tendencies



Month	Mean	Median	Sales
Jan-14	109	109	1
Sep-14	108	108	1
Oct-14	113	113	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
03	31	000	400		30	4N4W03-00-01100	2014	6835	9.20	81,770	0	81,770	100,000	Oct-14	1	82
03	31	000	400		33	4N5W14-00-01400	2014	5937	20.08	107,940	0	107,940	100,000	Sep-14	2	108
03	31	000	400		33	4N4W08-AD-00101	2014	515	1.30	30,430	0	30,430	28,000	Jan-14	3	109
03	31	000	400		33	6N5W30-00-00700	2014	7348	13.80	91,920	0	91,920	64,000	Oct-14	4	144

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	Year	# of Sales	Location
401	03	31	000			16	Vernonia

RMV	Class	MA	SA	NH	Year	# of Sales	Location
409	03	31	000			4	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	20
Population - Number of Accounts	889
Sales as a percentage of the Population	2.25 %
Prior Year Population Values	
Land RMV	68,200,860
OSD RMV	33,432,740
Residential Improvement RMV	68,875,560
Farm Improvement RMV	16,834,950

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
36.40 %	64,790,817	30.90 %
17.85 %	33,432,740	15.95 %
36.76 %	89,538,228	42.71 %
8.99 %	21,885,435	10.44 %

SelectedRatioFromSales	89
RMV Adjustment	100
Before Ratio	89
Overall Adjustment Factor	112
Land Adjustment Factor	95
OSD Adjustment Factor	100
Residential Adjustment Factor	130
Farm Improvement Factor	130
After Ratio	100

Selected Ratio	89	2015	Adjustment	112
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Explanation

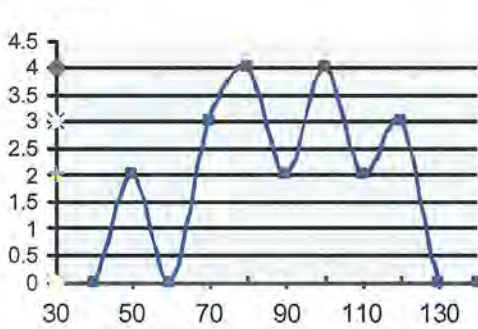
Selected the Median of $92 \times 97 = 89$

Performance History

	2015	2014	2013	2012	2011
COD	18.26	12.88	13.10	17.53	10.19
PRD	1.06	1.01	1.01	1.06	1.00

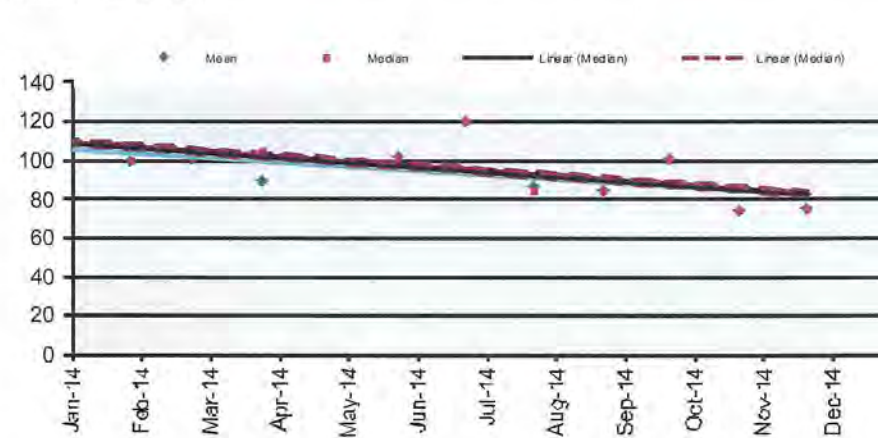
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 20

Central Tendencies



Month	Mean	Median	Sales
Jan-14	104	104	2
Feb-14	100	100	1
Mar-14	101	101	1
Apr-14	90	105	4
Jun-14	102	102	2
Jul-14	120	120	1
Aug-14	86	84	3
Sep-14	84	84	2
Oct-14	101	101	1
Nov-14	74	74	1
Dec-14	75	75	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
03	31	000	401	300	30	6N5W24-00-00700	2014	6510	49.90	254,830	163,240	418,070	800,000	Sep-14	1	52
03	31	000	401	133	30	4N4W07-D0-00300	2014	2097	1.04	68,280	72,430	140,710	254,500	Apr-14	2	55
03	31	000	401	141	30	4N4W29-00-00801	2014	8547	4.95	117,060	125,600	242,660	345,900	Dec-14	3	70
03	31	000	401	141	30	4N4W05-00-01200	2014	7776	9.95	132,800	148,080	280,880	380,000	Nov-14	4	74
03	31	000	401	131	33	4N4W07-C0-01500	2014	5580	6.41	121,240	87,830	209,070	265,750	Aug-14	5	79
03	31	000	401	134	30	4N4W18-00-00600	2014	8682	8.42	128,780	59,720	188,500	237,000	Dec-14	6	80
03	31	000	401	300	33	4N4W21-00-00300	2014	2531	24.73	170,290	255,820	426,110	526,000	Apr-14	7	81
03	31	000	401	133	30	6N5W13-00-00500	2014	3834	3.92	119,440	77,000	196,440	236,900	Jun-14	8	83
03	31	000	409	441	33	4N4W05-00-01201	2014	5925	5.00	100,420	22,160	122,580	139,900	Aug-14	9	88
03	31	000	401	143	30	4N4W31-00-00104	2014	179	21.13	157,670	220,570	378,240	409,000	Jan-14	10	92
03	31	000	401	141	30	4N4W08-AA-00506	2014	5764	1.31	80,110	148,650	228,760	250,000	Aug-14	11	92
03	31	000	401	136	30	4N4W08-AA-00800	2014	817	1.89	83,630	46,310	129,940	130,000	Feb-14	12	100
03	31	000	401	144	30	4N4W03-BA-01007	2014	1860	0.54	63,400	181,480	244,880	242,000	Mar-14	13	101
03	31	000	409	300	30	4N4W05-00-01600	2014	7831	17.46	148,100	26,100	174,200	173,000	Oct-14	14	101
03	31	000	401	141	33	6N4W28-00-02000	2014	2607	4.02	121,570	73,050	194,620	185,000	Apr-14	15	105
03	31	000	409	472	30	4N4W04-AB-01701	2014	361	2.40	92,030	105,310	197,340	172,000	Jan-14	16	115
03	31	000	401	161	33	6N5W13-00-00800	2014	6700	39.94	188,240	301,990	490,230	425,000	Sep-14	17	115
03	31	000	401	151	30	6N4W28-00-00801	2014	2632	3.11	108,390	131,080	239,470	199,000	Apr-14	18	120
03	31	000	401	155	30	4N5W12-00-01000	2014	5112	7.92	106,790	324,190	430,980	360,000	Jul-14	19	120

COLUMBIA County 2015 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
03	31	000	409	452	30	6N4W28-00-00500	2014	3523	1.05	68,460	47,960	116,420	96,000	Jun-14	20	121

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	03	40	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
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	38,830	25.53 %	36,889	21.85 %
OSD RMV	51,000	33.54 %	51,000	30.21 %
Residential Improvement RMV	62,240	40.93 %	80,912	47.93 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	89			
RMV Adjustment	100			
Before Ratio	89			
Overall Adjustment Factor	112			
Land Adjustment Factor	95			
OSD Adjustment Factor	100			
Residential Adjustment Factor	130			
Farm Improvement Factor	130			
After Ratio	100			
Selected Ratio	89	2015	Adjustment	112

Explanation

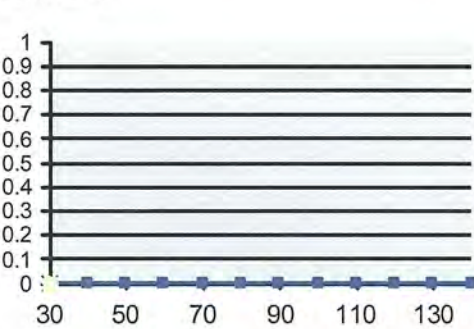
There were no sales to analyze for this study. Therefore it is recommended to use the Rural Vernonia SA 31 conclusion.

Performance History

	2015	2014	2013	2012	2011
COD		12.88	13.10	17.53	10.19
PRD		1.01	1.01	1.06	1.00

COLUMBIA County 2015 Ratio Study

Frequency



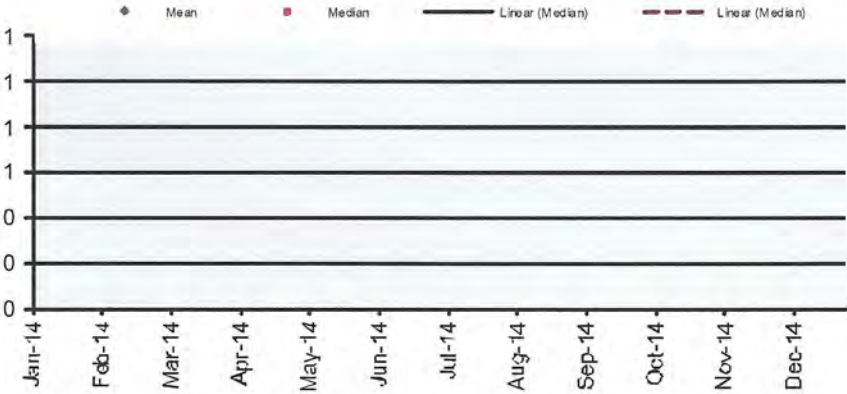
30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median	Wtd Mean
AD	GeoMean
COD	PRD
Mean	95% Confidence
SD	
COV	

Number Of Sales 0

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 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		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	27			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	665,560	100.00 %	618,971	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	2015	Adjustment	93

Explanation

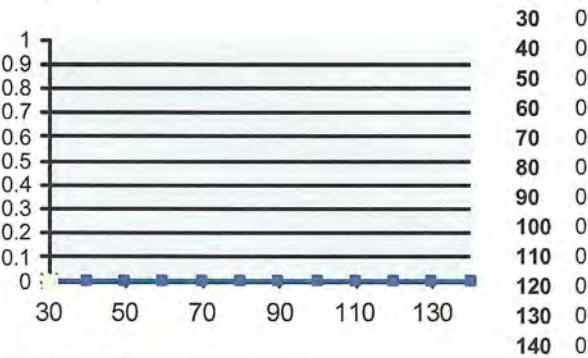
There are no useable sales available for analysis. The Fishhawk Lake Estates area is distinctive because of the nature of the market: recreational lake properties, vacation properties, second home properties, etc. Because of this uniqueness, the analysis for the Rural Vernonia General area is not representative and not applicable. Therefore, it is decided to use the conclusion from the improved Fishhawk Lake Estates study with having 107 for the Selected Ratio and an Overall Adjustment Factor of 93.

Performance History

	2015	2014	2013	2012	2011
COD		26.14	0.00	12.50	0.00
PRD		1.30	1.00	0.98	1.00

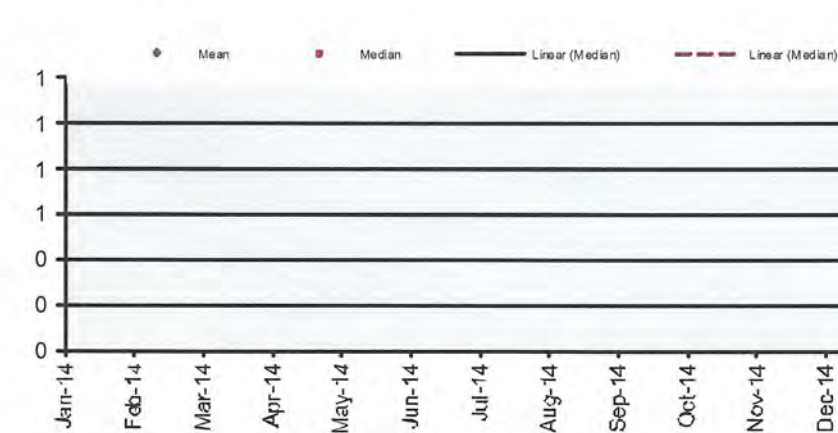
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	03	36	000		4	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	4	RECALCULATED		
Population - Number of Accounts	59			
Sales as a percentage of the Population	6.78 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,955,250	20.61 %	1,818,383	20.56 %
OSD RMV	1,904,000	20.07 %	1,904,000	21.52 %
Residential Improvement RMV	5,576,440	58.77 %	5,074,560	57.37 %
Farm Improvement RMV	53,420	0.56 %	48,612	0.55 %
SelectedRatioFromSales	107			
RMV Adjustment	100			
Before Ratio	107			
Overall Adjustment Factor	93			
Land Adjustment Factor	93			
OSD Adjustment Factor	100			
Residential Adjustment Factor	91			
Farm Improvement Factor	91			
After Ratio	100			
Selected Ratio	107	2015	Adjustment	93

Explanation

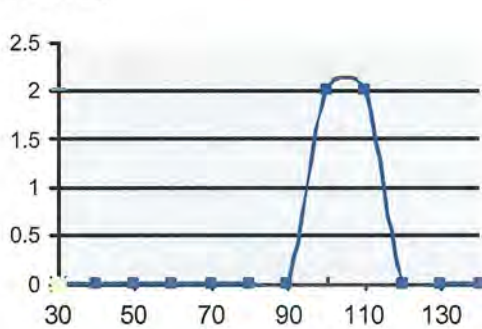
This is the improved Fishhawk Lake area. Selected the Median of $110 \times 97 = 107$

Performance History

	2015	2014	2013	2012	2011
COD	4.55	26.14	0.00	12.50	10.19
PRD	1.01	1.30	1.00	0.98	1.00

COLUMBIA County 2015 Ratio Study

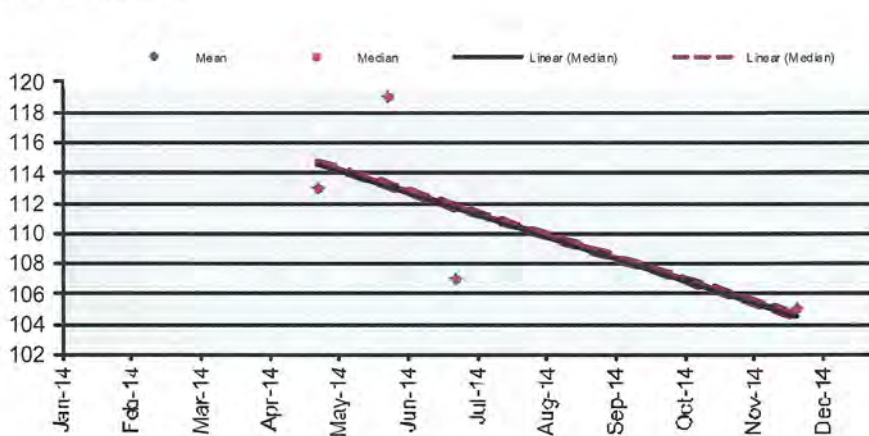
Frequency



Number Of Sales 4

Median	110	Wtd Mean	110
AD	5.00	GeoMean	111
COD	4.55	PRD	1.01
Mean	111	95% Confidence	6.20
SD	6.32		
COV	5.70		

Central Tendencies



Month	Mean	Median	Sales
May-14	113	113	1
Jun-14	119	119	1
Jul-14	107	107	1
Dec-14	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
03	36	000	401	153	30	6N5W06-BC-02000	2014	8658	0.35	90,640	250,960	341,600	325,000	Dec-14	1	105
03	36	000	401	152	33	6N5W06-BD-03700	2014	4476	0.21	49,560	217,130	266,690	250,000	Jul-14	2	107
03	36	000	401	153	33A	6N5W06-BD-03600	2014	3352	0.21	49,560	149,220	198,780	176,000	May-14	3	113
03	36	000	401	141	30	6N5W06-BD-00400	2014	4059	0.21	49,560	151,030	200,590	169,000	Jun-14	4	119

COLUMBIA County 2015 Ratio Study

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

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	251,200	100.00 %	251,200	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	105			
RMV Adjustment	100			
Before Ratio	105			
Overall Adjustment Factor	95			
Land Adjustment Factor	95			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	105	2015	Adjustment	95

Explanation

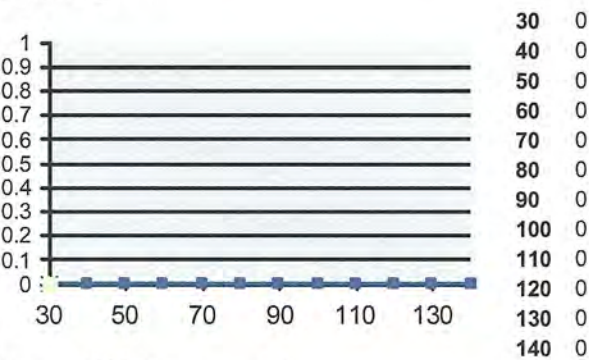
There are no useable sales available for the Berndt's Creek analysis. Therefore, it is decided to use the "Selected Ratio from Sales" adjustment from the RMV class 400 SA 00 & SA 31 analysis (105).

Performance History

	2015	2014	2013	2012	2011
COD		0.00	-	52.50	0.00
PRD		1.00	-	1.43	1.00

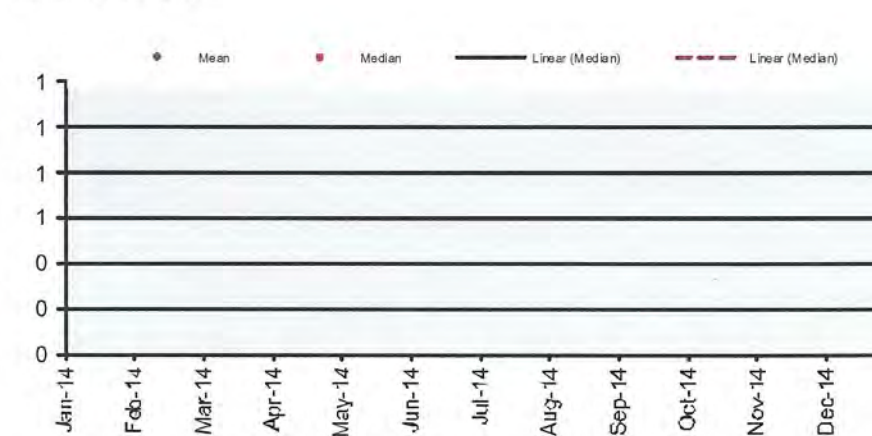
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	Year	# of Sales	Location
401	03	37	000			0	Vernonia

RMV	Class	MA	SA	NH	Year	# of Sales	Location
409	03	37	000			0	Vernonia

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	22			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,218,090	30.44 %	1,157,186	28.02 %
OSD RMV	891,000	22.27 %	891,000	21.57 %
Residential Improvement RMV	1,814,610	45.35 %	1,996,071	48.33 %
Farm Improvement RMV	78,080	1.95 %	85,888	2.08 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	95			
OSD Adjustment Factor	100			
Residential Adjustment Factor	110			
Farm Improvement Factor	110			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103

Explanation

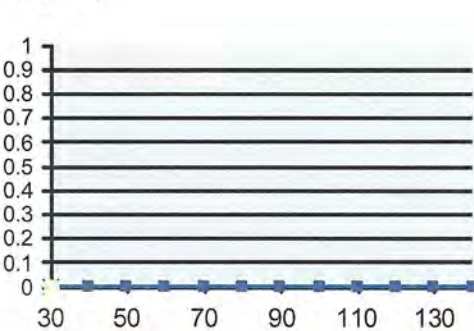
Having no sales available for the improved Berndt's Creek area, the "Selected Ratio from Sales" from the RMV class 401 & 409 SA 00 & SA 31 of 97 was used. The "Land adjustment factor" from the conclusion of the vacant land analysis for Berndt's Creek of 95 was also applied.

Performance History

	2015	2014	2013	2012	2011
COD		0.00	-	17.53	10.19
PRD		1.00	-	1.06	1.00

COLUMBIA County 2015 Ratio Study

Frequency



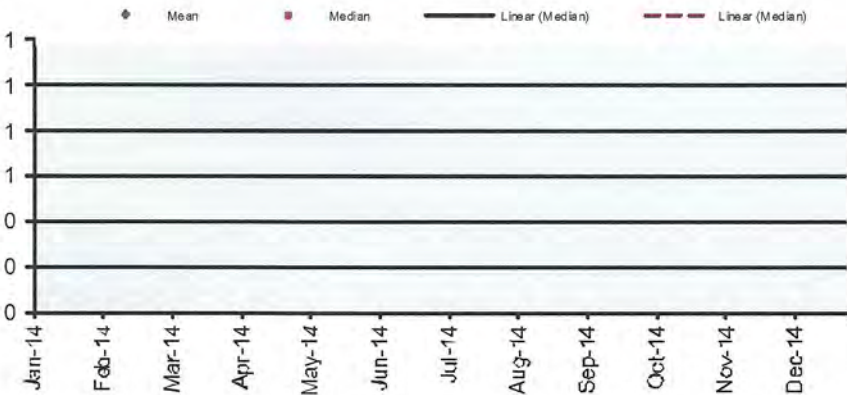
30	0
40	0
50	0
60	0
70	0
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median	Wtd Mean
AD	GeoMean
COD	PRD
Mean	95% Confidence
SD	
COV	

Number Of Sales 0

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
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	2015	Adjustment	100

Explanation

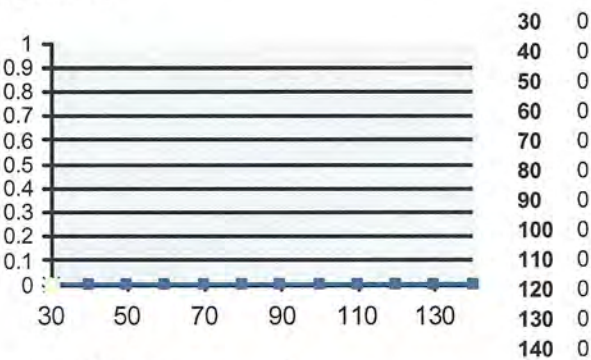
This account is owned by Fishhawk Lake Recreation Club and is the only RMV Class 801 account in Columbia County. It is of minimum value and it is recommended that no adjustment be made for the current year.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

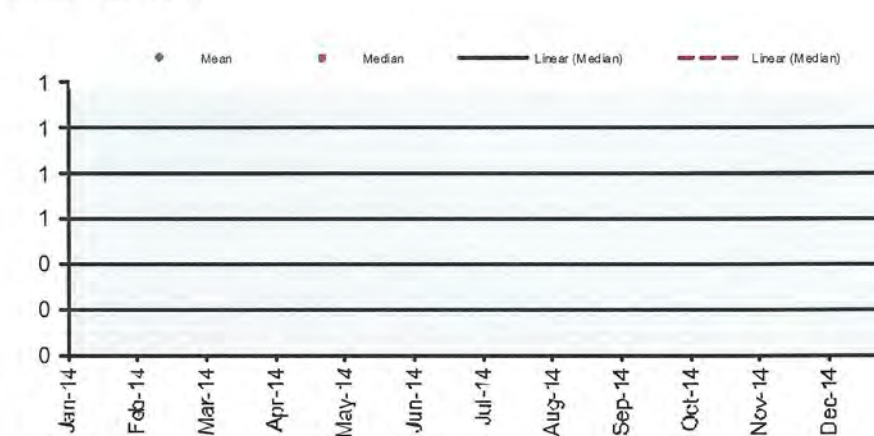
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

MAINTENANCE AREA 4

RESIDENTIAL RAINIER

COLUMBIA County 2015 Ratio Study

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

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

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	165			
Sales as a percentage of the Population	0.61 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	5,743,820	100.00 %	5,916,135	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	2015	Adjustment	103

Explanation

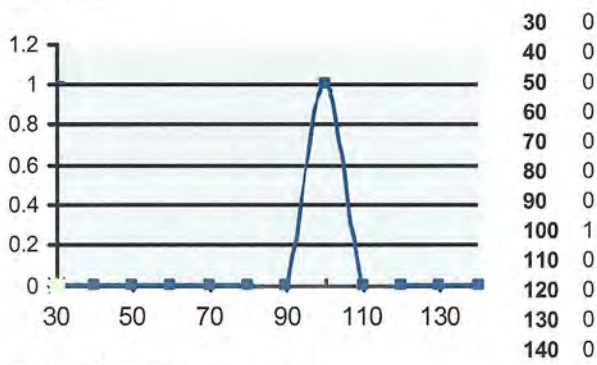
This analysis is hindered by having only one sale available. Therefore, the findings and conclusions from the improved general Rainier City, Riverview Drive and Maple Drive analysis have been applied here.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	-	-	0.00	-
PRD	1.00	-	-	1.00	-

COLUMBIA County 2015 Ratio Study

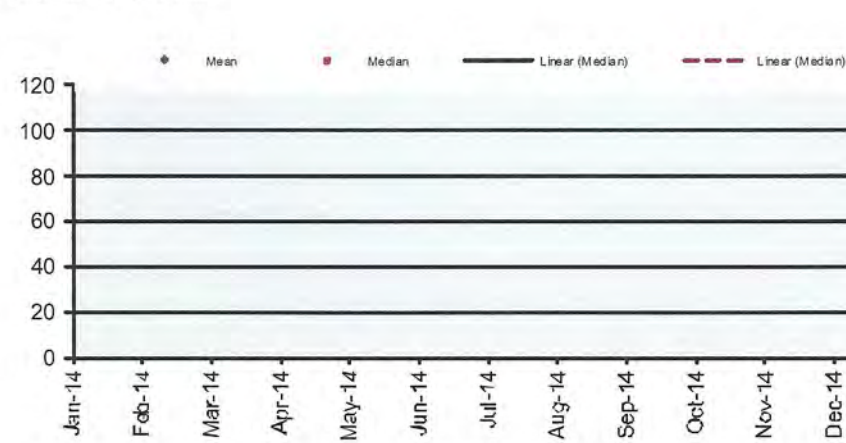
Frequency



Number Of Sales 1

Median	105	Wtd Mean	105
AD	0.00	GeoMean	105
COD	0.00	PRD	1.00
Mean	105	95% Confidence	1.96
SD	1.00		
COV	0.95		

Central Tendencies



Month	Mean	Median	Sales
Jan-14	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
04	00	000	100		30	7N2W16-CC-00314	2014	309	0.19	20,970	0	20,970	20,000	Jan-14	1	105

COLUMBIA County 2015 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		17	Rainier	109	04	00	000		5	Rainier
101	04	46	000		5	Rainier							

Adjustment Calculation Summary

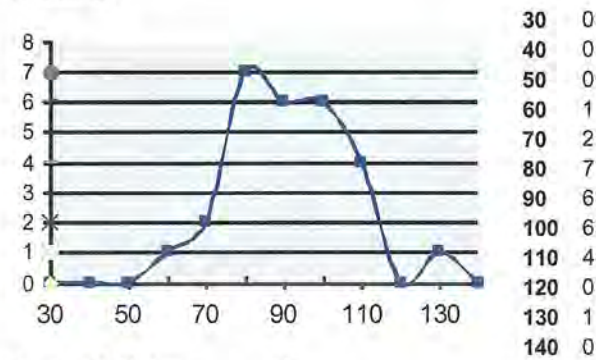
Sample - Number of Sales	27	RECALCULATED		
Population - Number of Accounts	764			
Sales as a percentage of the Population	3.53 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	19,079,630	21.58 %	19,652,019	21.51 %
OSD RMV	10,049,500	11.37 %	10,049,500	11.00 %
Residential Improvement RMV	58,643,750	66.33 %	60,989,500	66.76 %
Farm Improvement RMV	639,750	0.72 %	665,340	0.73 %
SelectedRatioFromSales	97			
RMV Adjustment	100			
Before Ratio	97			
Overall Adjustment Factor	103			
Land Adjustment Factor	103			
OSD Adjustment Factor	100			
Residential Adjustment Factor	104			
Farm Improvement Factor	104			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103
Explanation				
Selected the Median of 93 x 104 = 97				

Performance History

	2015	2014	2013	2012	2011
COD	12.86	14.46	14.01	12.32	15.11
PRD	1.00	1.01	1.01	1.03	1.00

COLUMBIA County 2015 Ratio Study

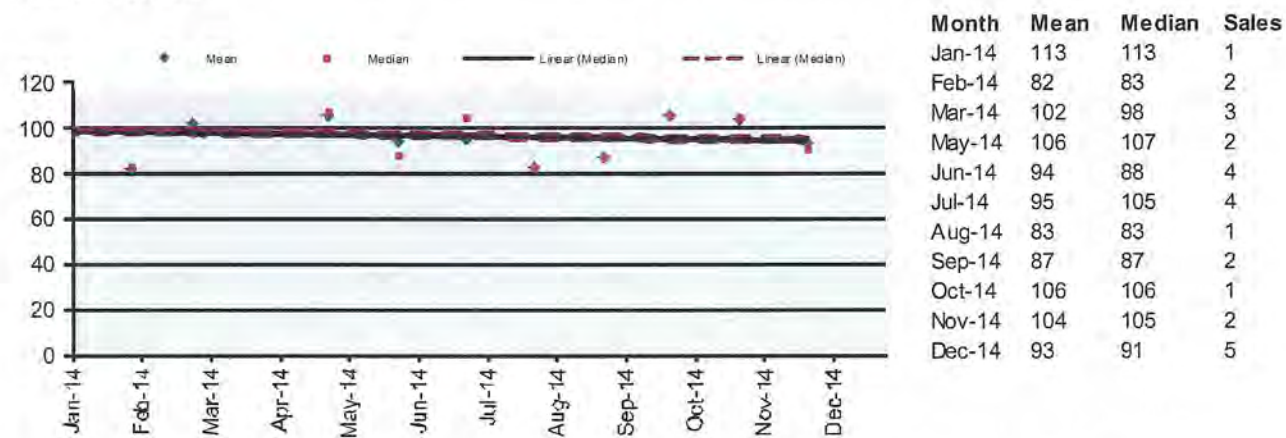
Frequency



Number Of Sales 27

Median	93	Wtd Mean	96
AD	11.96	GeoMean	95
COD	12.86	PRD	1.00
Mean	96	95% Confidence	5.54
SD	14.70		
COV	15.31		

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
04	00	000	101	133	30	7N2W17-AD-02800	2014	4440	0.11	30,100	56,390	86,490	125,900	Jul-14	1	69
04	00	000	101	136	30	7N2W16-DD-02700	2014	3874	0.14	34,090	63,970	98,060	133,000	Jun-14	2	74
04	00	000	101	132	33	7N2W16-DD-00100	2014	1060	0.52	61,320	62,110	123,430	160,000	Feb-14	3	77
04	46	000	101	143	30	7N2W17-AD-06304	2014	6492	0.17	54,740	153,550	208,290	258,000	Sep-14	4	81
04	46	000	101	142	30	7N2W17-AD-06200	2014	3496	1.10	58,660	181,130	239,790	289,000	Jun-14	5	83
04	00	000	101	141	30	7N2W16-DC-03701	2014	5873	0.15	33,530	94,530	128,060	155,000	Aug-14	6	83
04	00	000	109	442	33	7N2W16-DC-03100	2014	1256	0.26	38,590	57,080	95,670	109,000	Feb-14	7	88
04	00	000	109	462	30	7N2W16-CD-03400	2014	4033	1.46	46,970	147,610	194,580	220,000	Jun-14	8	88
04	00	000	101	142	33A	7N2W17-DA-00409	2015	686	0.30	40,290	116,510	156,800	175,944	Jul-14	9	89
04	00	000	101	135	30	7N2W16-DC-01100	2014	8069	0.30	50,430	80,750	131,180	148,000	Dec-14	10	89
04	46	000	101	151	30	7N2W17-AD-06301	2014	1804	0.35	62,680	161,330	224,010	250,000	Mar-14	11	90
04	00	000	101	143	30	7N2W17-DB-01900	2014	8406	0.25	38,700	114,970	153,670	168,000	Dec-14	12	91
04	00	000	101	122	33	7N2W16-DC-07900	2014	8458	0.08	25,400	36,450	61,850	68,200	Dec-14	13	91
04	00	000	101	132	30	7N2W16-BC-03700	2014	6399	0.11	40,600	52,520	93,120	100,000	Sep-14	14	93
04	00	000	109	452	30	7N2W21-AB-00200	2014	8537	0.32	41,100	29,770	70,870	75,000	Dec-14	15	94
04	00	000	101	143	30	7N2W17-DB-02305	2014	3346	0.56	46,920	160,990	207,910	210,000	May-14	16	99
04	00	000	101	142	30	7N2W16-CC-00802	2014	7877	0.83	52,680	166,770	219,450	218,150	Nov-14	17	101
04	46	000	101	154	30	7N2W16-CB-02403	2014	8299	0.34	55,500	224,400	279,900	275,000	Dec-14	18	102
04	46	000	101	142	33	7N2W17-DA-00500	2014	1546	0.23	38,270	106,160	144,430	137,000	Mar-14	19	105

COLUMBIA County 2015 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
04	00	000	101	142	30	7N2W16-CB-01900	2014	4730	0.19	46,430	121,130	167,560	160,000	Jul-14	20	105
04	00	000	101	134	30	7N2W16-DA-04300	2014	6563	0.23	37,980	70,740	108,720	102,377	Oct-14	21	106
04	00	000	101	131	30	7N2W16-DC-09600	2014	8005	0.13	31,180	61,030	92,210	85,000	Nov-14	22	108
04	00	000	101	142	33	7N2W16-CD-03902	2014	1525	0.20	36,480	207,200	243,680	218,000	Mar-14	23	112
04	00	000	101	142	30	7N2W16-CC-00308	2014	78	0.25	38,580	142,150	180,730	160,000	Jan-14	24	113
04	00	000	109	463	30	7N2W17-BD-03000	2014	3442	0.23	37,980	121,920	159,900	139,900	May-14	25	114
04	00	000	101	143	30	7N2W17-DA-01812	2014	4786	2.23	67,250	210,250	277,500	237,000	Jul-14	26	117
04	00	000	109	462	33C	7N2W17-DC-00100	2014	4100	0.34	44,990	119,450	164,440	124,000	Jun-14	27	133

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
102	04	00	000		0	Rainier							

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	791,860	100.00 %	815,616	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	103			
OSD Adjustment Factor	100			
Residential Adjustment Factor	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103

Explanation

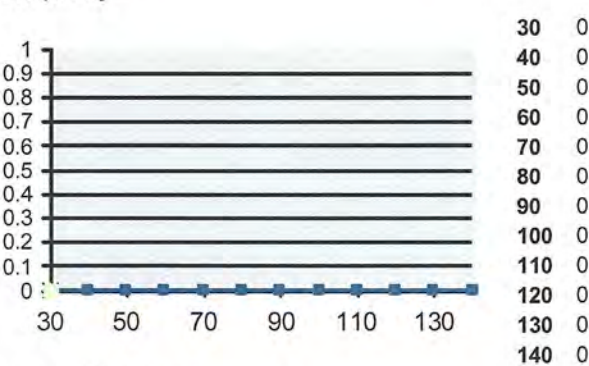
There are no useable sales to analyze. Therefore, it was determined the conclusion from the improved Rainier City general area be applied here.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	14.01	12.32	15.11
PRD	-	-	1.01	1.03	1.00

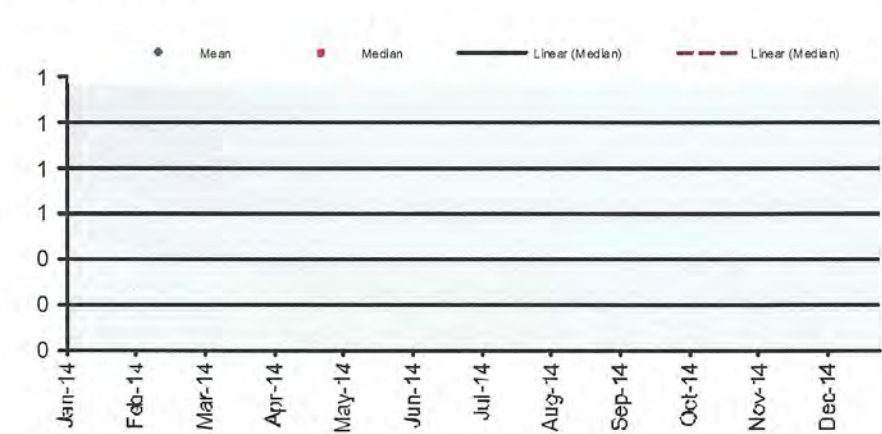
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

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

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	135,440	100.00 %	139,503	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	2015	Adjustment	103

Explanation

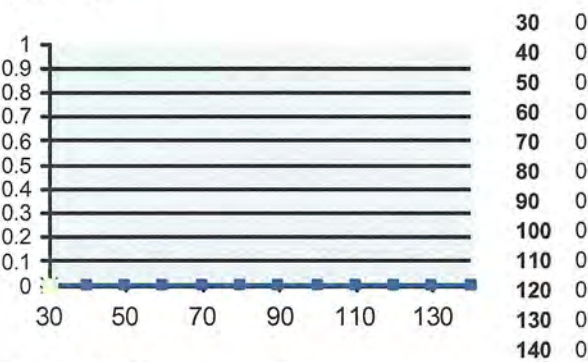
There were no vacant land sales available for the Rainier Riverfront Estates for this current year. It was concluded to use the findings from the improved general Rainier City, Riverview Drive and Maple Drive.

Performance History

	2015	2014	2013	2012	2011
COD		1.79	-	-	-
PRD		0.99	-	-	-

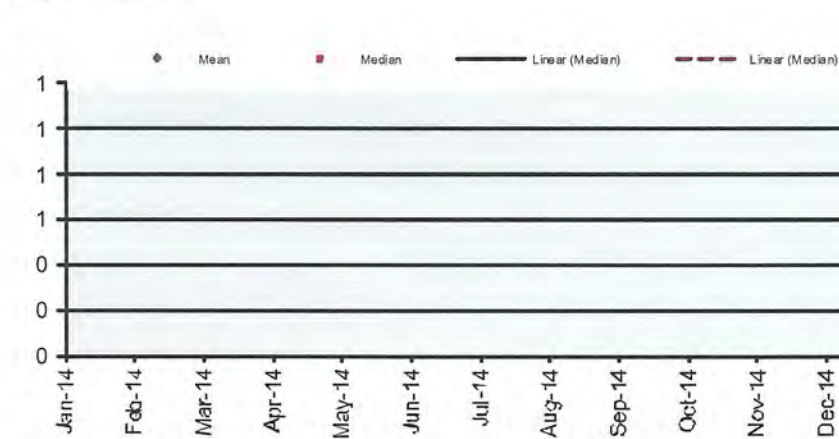
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location
101	04	47	000		1	Rainier

RMV	MA	SA	NH	App	# of	
Class				Year	Sales	Location

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	40			
Sales as a percentage of the Population	2.50 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	613,790	9.58 %	632,204	9.61 %
OSD RMV	600,000	9.37 %	600,000	9.12 %
Residential Improvement RMV	5,191,870	81.05 %	5,347,626	81.27 %
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	103			
Farm Improvement Factor	103			
After Ratio	100			
Selected Ratio	97	2015	Adjustment	103

Explanation

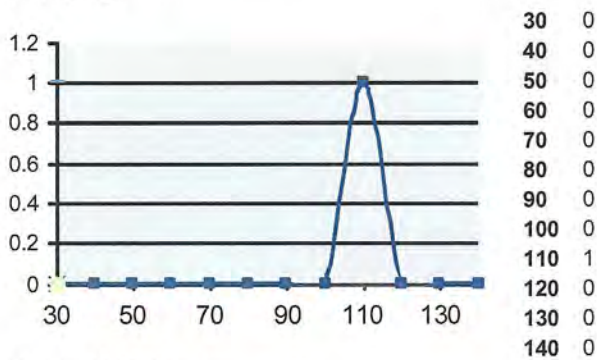
There was one sale available for the Rainier Riverfront Estates which is not sufficient for analysis. Therefore the analysis and conclusions from the improved general Rainier City, Riverview Drive and Maple Drive were applied to this area.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	1.79	14.01	3.19	15.11
PRD	1.00	0.99	1.01	1.00	1.00

COLUMBIA County 2015 Ratio Study

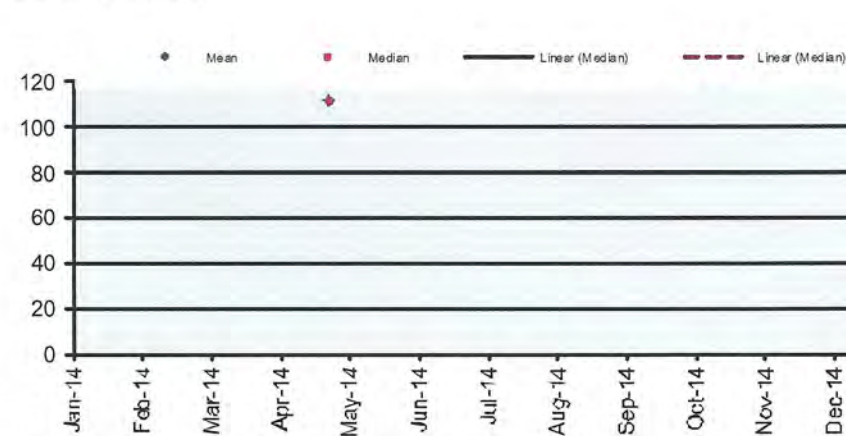
Frequency



Median	112	Wtd Mean	112
AD	0.00	GeoMean	112
COD	0.00	PRD	1.00
Mean	112	95% Confidence	1.96
SD	1.00		
COV	0.89		

Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
May-14	112	112	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-02000	2014	3268	0.06	21,270	118,580	139,850	125,000	May-14	1	112

COLUMBIA County 2015 Ratio Study

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

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
400	04	42	000			1	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	621			
Sales as a percentage of the Population	0.16 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	50,857,610	100.00 %	54,926,219	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	108			
Land Adjustment Factor	108			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	93	2015	Adjustment	108

Explanation

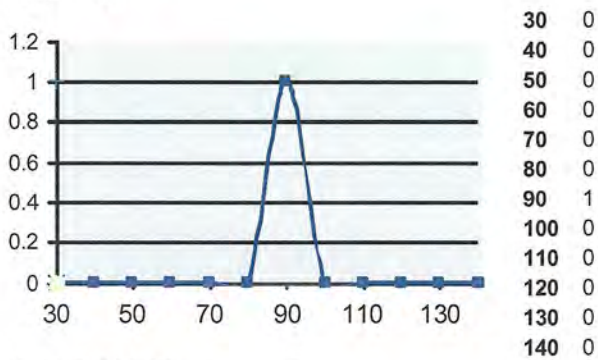
The conclusion from the improved property SA 41 and SA 42 analysis is deemed the most reliable for this grouping of unimproved properties due to the limited number of sales available for analysis.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	0.00	18.50	-	-
PRD	1.00	1.00	1.02	-	-

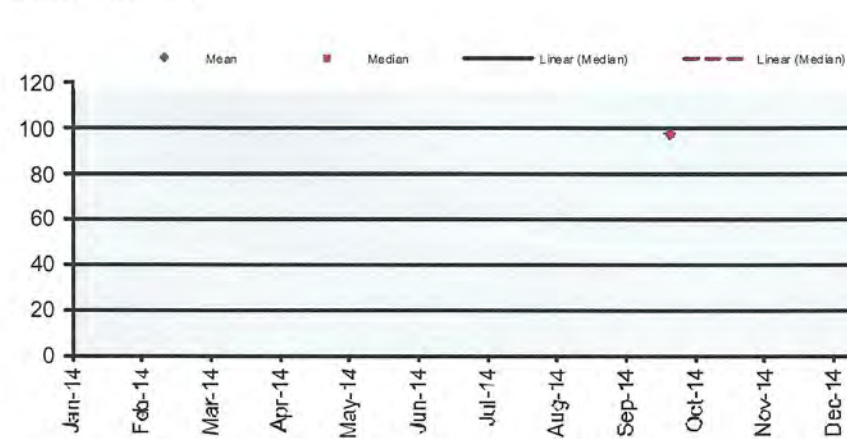
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
Oct-14	98	98	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	400		33	6N2W28-00-01600	2014	6939	5.88	47,540	0	47,540	48,500	Oct-14	1	98

COLUMBIA County 2015 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		6	Rainier	409	04	41	000		0	Rainier
401	04	42	000		12	Rainier	409	04	42	000		2	Rainier

Adjustment Calculation Summary

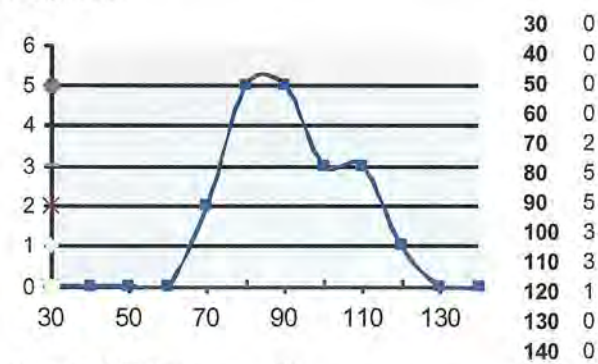
Sample - Number of Sales	20	RECALCULATED		
Population - Number of Accounts	1,593			
Sales as a percentage of the Population	1.26 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	81,182,669	28.34 %	87,677,283	28.39 %
OSD RMV	61,228,580	21.37 %	61,228,580	19.83 %
Residential Improvement RMV	119,166,020	41.60 %	132,274,282	42.83 %
Farm Improvement RMV	24,900,240	8.69 %	27,639,266	8.95 %
SelectedRatioFromSales	93			
RMV Adjustment	100			
Before Ratio	93			
Overall Adjustment Factor	108			
Land Adjustment Factor	108			
OSD Adjustment Factor	100			
Residential Adjustment Factor	111			
Farm Improvement Factor	111			
After Ratio	100			
Selected Ratio	93	2015	Adjustment	108
Explanation				
Selected the Median of 96 x 97 = 93				

Performance History

	2015	2014	2013	2012	2011
COD	13.75	11.26	6.25	14.81	11.50
PRD	0.98	0.99	1.02	1.01	0.99

COLUMBIA County 2015 Ratio Study

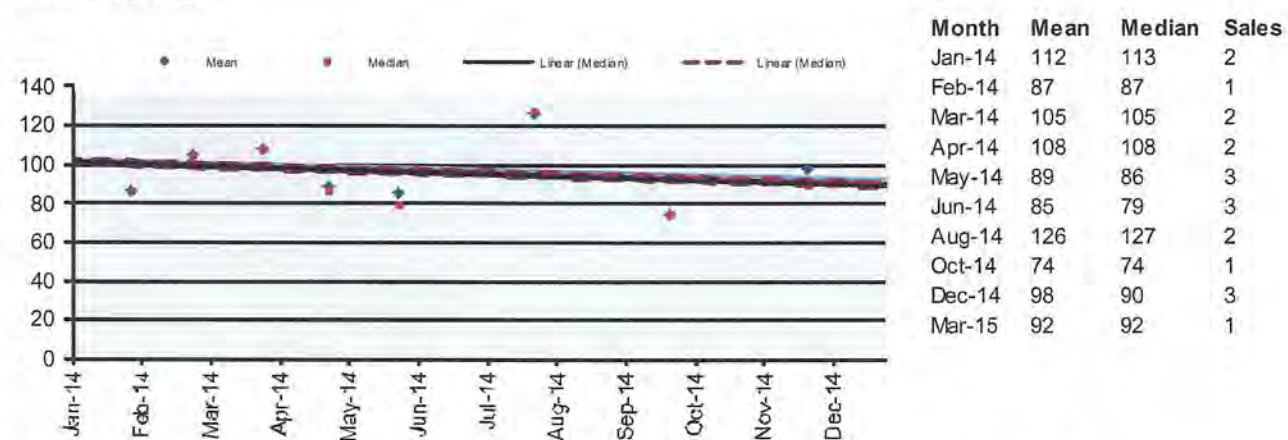
Frequency



Number Of Sales 20

Median	96	Wtd Mean	101
AD	13.20	GeoMean	97
COD	13.75	PRD	0.98
Mean	99	95% Confidence	7.84
SD	17.89		
COV	18.07		

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
04	41	000	401	131	30	7N2W20-BD-00800	2014	4029	0.48	64,560	54,290	118,850	162,000	Jun-14	1	73
04	42	000	401	141	30	6N2W22-B0-01000	2014	6855	5.00	91,300	82,820	174,120	235,000	Oct-14	2	74
04	42	000	401	136	30	6N2W15-00-01001	2014	3943	1.46	69,320	83,470	152,790	187,000	May-14	3	82
04	42	000	401	141	30	6N3W01-00-01500	2014	3737	9.97	105,310	90,550	195,860	230,000	Jun-14	4	85
04	42	000	401	132	30	6N2W14-00-01400	2014	759	2.69	80,170	84,170	164,340	189,900	Feb-14	5	87
04	42	000	401	141	33	6N2W11-00-00701	2015	327	1.23	65,960	144,090	210,050	239,000	Dec-14	6	88
04	42	000	409	452	33	6N3W02-00-00500	2014	3336	3.10	82,040	89,410	171,450	192,600	May-14	7	89
04	42	000	409	462	30	6N2W31-00-00709	2014	8236	2.95	81,270	70,760	152,030	165,000	Dec-14	8	92
04	41	000	401	142	33A	7N3W14-A0-00200	2015	3697	0.68	65,750	154,560	220,310	239,900	Mar-15	9	92
04	42	000	401	145	33	6N2W16-B0-00802	2014	1801	1.70	72,820	110,370	183,190	189,900	Mar-14	10	96
04	42	000	401	145	33	6N2W34-00-00401	2014	3169	9.77	104,800	147,860	252,660	259,900	May-14	11	97
04	41	000	401	152	30	7N2W20-BA-00400	2014	3536	3.34	85,180	170,000	255,180	260,000	Jun-14	12	98
04	42	000	401	151	30	6N2W16-D0-00700	2014	2688	3.13	61,660	224,870	286,530	280,000	Apr-14	13	102
04	42	000	401	142	30	6N2W04-A0-00101	2014	352	2.00	77,200	216,900	294,100	286,800	Jan-14	14	103
04	42	000	401	136	33	6N2W12-00-00401	2014	5691	2.68	80,130	173,030	253,160	245,000	Aug-14	15	103
04	41	000	401	135	30	7N3W35-C0-00900	2014	2226	6.95	105,370	69,660	175,030	154,500	Apr-14	16	113
04	41	000	401	143	30	7N2W20-BA-00900	2014	3172	0.36	64,560	122,750	187,310	164,750	Mar-14	17	114
04	42	000	401	141	30	6N2W04-A0-00802	2014	8488	2.00	77,200	184,300	261,500	230,000	Dec-14	18	114
04	42	000	401	300	30	6N2W04-C0-00102	2014	422	4.89	90,830	346,770	437,600	358,000	Jan-14	19	122

COLUMBIA County 2015 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
04	41	000	401	300	33	7N2W18-00-01401A2014 1		5733	73.78	219,750	341,080	560,830	375,000	Aug-14	20	150

COLUMBIA County 2015 Ratio Study

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

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

Adjustment Calculation Summary

Sample - Number of Sales	0
Population - Number of Accounts	23
Sales as a percentage of the Population	0.00 %
Prior Year Population Values	
Land RMV	567,320
OSD RMV	0
Residential Improvement RMV	0
Farm Improvement RMV	0
SelectedRatioFromSales	93
RMV Adjustment	100
Before Ratio	93
Overall Adjustment Factor	108
Land Adjustment Factor	108
OSD Adjustment Factor	100
Residential Adjustment Factor	100
Farm Improvement Factor	100
After Ratio	100

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
100.00 %	612,706	100.00 %
0.00 %	0	0.00 %
0.00 %	0	0.00 %
0.00 %	0	0.00 %

Selected Ratio	93	2015	Adjustment	108
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Explanation

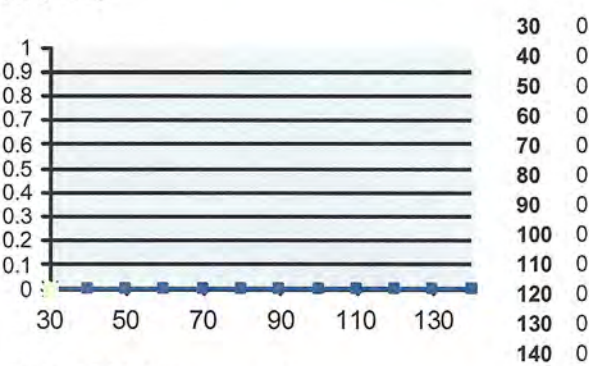
Having no sales available for an analysis of the Prescott and Dike land areas, it was decided the conclusion from the improved property SA 41 and SA 42 analysis would be applied.

Performance History

	2015	2014	2013	2012	2011
COD		0.00	18.50	-	-
PRD		1.00	1.02	-	-

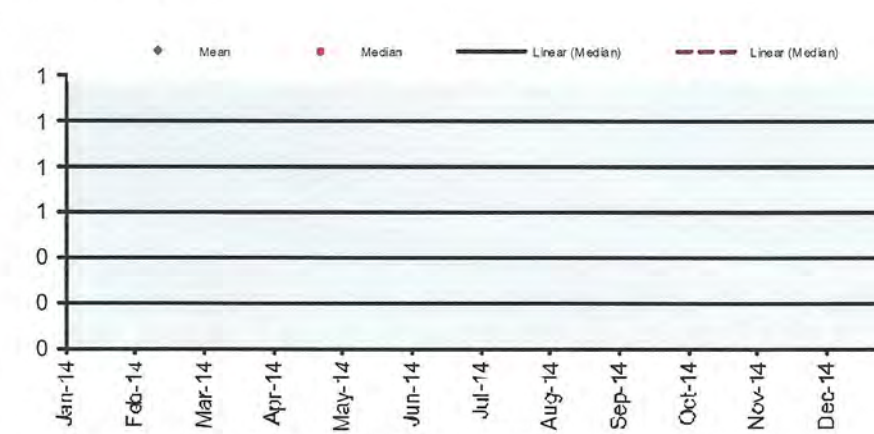
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	120			
Sales as a percentage of the Population	0.83 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	3,195,660	21.10 %	3,451,313	21.17 %
OSD RMV	3,768,500	24.88 %	3,768,500	23.12 %
Residential Improvement RMV	6,747,010	44.54 %	7,489,181	45.94 %
Farm Improvement RMV	1,435,870	9.48 %	1,593,816	9.78 %
SelectedRatioFromSales	93			
RMV Adjustment	100			
Before Ratio	93			
Overall Adjustment Factor	108			
Land Adjustment Factor	108			
OSD Adjustment Factor	100			
Residential Adjustment Factor	111			
Farm Improvement Factor	111			
After Ratio	100			
Selected Ratio	93	2015	Adjustment	108
Explanation				

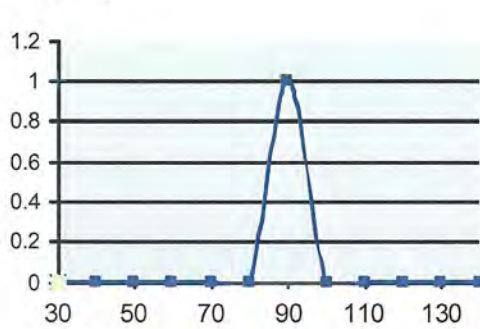
Only one sale was available for this analysis. Because of this, it has been determined to use the conclusion from the improved property SA 41 and SA 42 analysis.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	11.26	6.25	14.81	-
PRD	1.00	0.99	1.02	1.01	-

COLUMBIA County 2015 Ratio Study

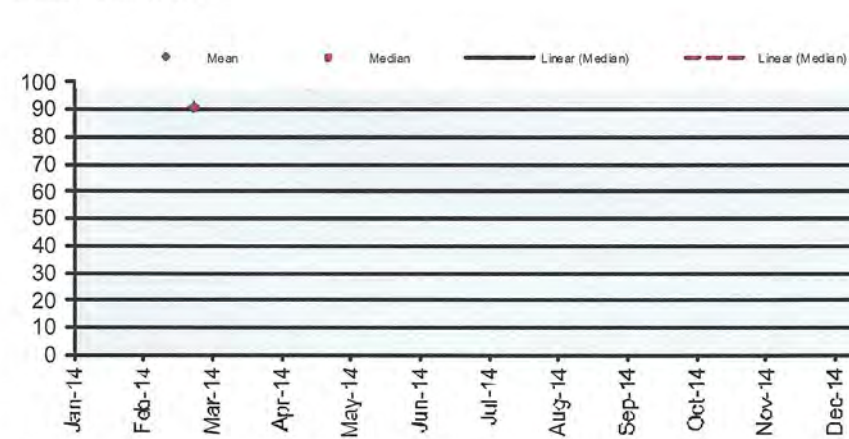
Frequency



Number Of Sales

1

Central Tendencies



Month	Mean	Median	Sales
Mar-14	91	91	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	45	000	401	135	30	7N3W12-A0-00600	2014	1536	4.87	84,870	96,040	180,910	199,900	Mar-14	1	91

MAINTENANCE AREA 5

RESIDENTIAL CLATSKANIE

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
100	05	00	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	7,174,300	100.00 %	6,887,328	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	2015	Adjustment	96

Explanation

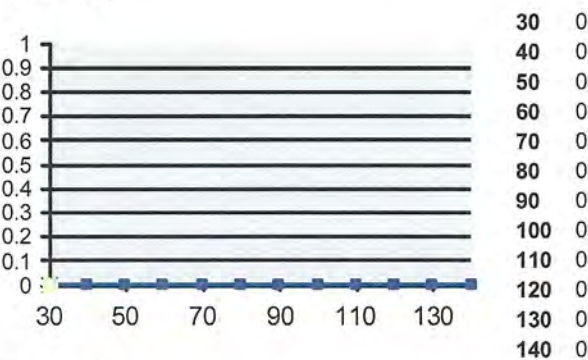
Having no useable sales for this analysis, the conclusion from the Clatskanie City general improved properties was used (Selected the Median of 100 x 104 = 104)

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

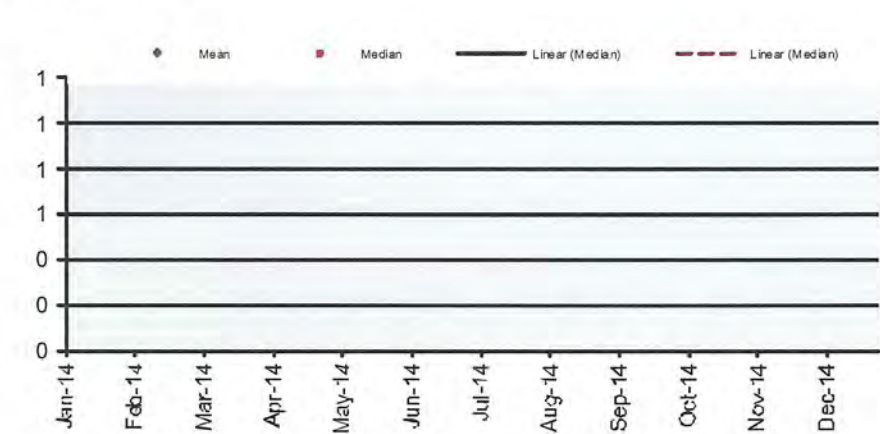
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location
101	05	00	000		26	Clatskanie

RMV	MA	SA	NH	App	# of	
Class	MA	SA	NH	Year	Sales	Location
109	05	00	000		2	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	28
Population - Number of Accounts	583
Sales as a percentage of the Population	4.80 %
Prior Year Population Values	
Land RMV	20,873,080
OSD RMV	8,434,000
Residential Improvement RMV	47,412,540
Farm Improvement RMV	824,670

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
26.92 %	20,038,157	26.97 %
10.88 %	8,434,000	11.35 %
61.14 %	45,041,913	60.62 %
1.06 %	783,437	1.05 %

SelectedRatioFromSales	104
RMV Adjustment	100
Before Ratio	104
Overall Adjustment Factor	96
Land Adjustment Factor	96
OSD Adjustment Factor	100
Residential Adjustment Factor	95
Farm Improvement Factor	95
After Ratio	100
Selected Ratio	104 2015
Adjustment	96

Explanation

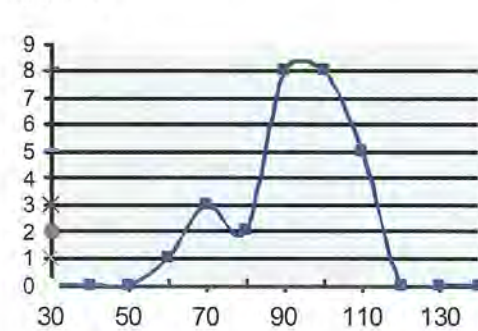
Selected the Median of 100 x 104 = 104

Performance History

	2015	2014	2013	2012	2011
COD	12.50	12.14	6.57	11.72	11.08
PRD	1.01	1.00	1.00	1.02	1.03

COLUMBIA County 2015 Ratio Study

Frequency

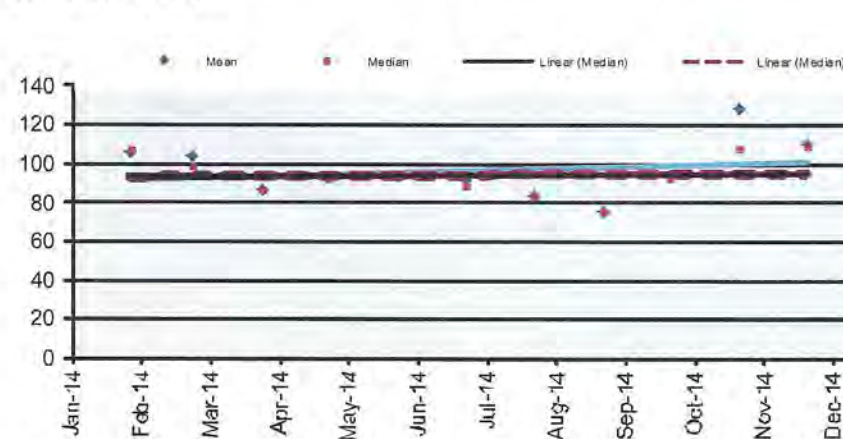


30	0
40	0
50	0
60	1
70	3
80	2
90	8
100	8
110	5
120	0
130	0
140	0

Median	100	Wtd Mean	98
AD	12.50	GeoMean	97
COD	12.50	PRD	1.01
Mean	99	95% Confidence	6.91
SD	18.65		
COV	18.84		

Number Of Sales 28

Central Tendencies



Month	Mean	Median	Sales
Feb-14	106	107	2
Mar-14	104	99	3
Apr-14	86	87	2
May-14	93	93	2
Jun-14	94	94	2
Jul-14	92	89	3
Aug-14	83	83	2
Sep-14	75	75	1
Oct-14	94	93	5
Nov-14	128	108	3
Dec-14	110	109	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
05	00	000	101	131	30	7N4W08-CA-02300	2014	5864	0.09	37,550	33,710	71,260	108,000	Aug-14	1	66
05	00	000	109	442	30	7N4W08-CD-08500	2014	6341	0.12	41,780	55,150	96,930	130,000	Sep-14	2	75
05	00	000	101	135	30	7N4W08-CA-04600	2014	4604	0.11	40,980	46,510	87,490	112,000	Jul-14	3	78
05	00	000	101	146	30	7N4W08-DC-02500	2014	7242	0.12	41,380	83,410	124,790	160,000	Oct-14	4	78
05	00	000	101	131	30	7N4W08-AD-03600	2014	2581	0.18	47,050	78,120	125,170	157,000	Apr-14	5	80
05	00	000	101	135	30	7N4W08-CA-02400	2014	3042	0.16	45,730	53,300	99,030	123,750	May-14	6	80
05	00	000	101	131	30	7N4W08-AD-01401	2014	7225	0.25	52,220	69,200	121,420	135,000	Oct-14	7	90
05	00	000	101	135	30	7N4W08-CD-06500	2014	3453	0.14	44,260	68,900	113,160	125,000	Jun-14	8	91
05	00	000	101	131	30	7N4W08-AC-02000	2014	1511	0.20	48,000	23,550	71,550	77,900	Mar-14	9	92
05	00	000	101	142	30	7N4W08-BC-02600	2014	2735	0.52	58,680	159,240	217,920	235,000	Apr-14	10	93
05	00	000	101	131	33A	7N4W08-CB-05800	2015	1057	0.20	47,780	82,930	130,710	140,000	Oct-14	11	93
05	00	000	101	141	30	7N4W08-CA-03600	2014	3519	0.11	41,050	80,720	121,770	126,000	Jun-14	12	97
05	00	000	101	141	30	7N4W08-CA-00601	2014	4509	0.27	53,120	112,380	165,500	167,500	Jul-14	13	99
05	00	000	101	142	30	7N4W09-CB-00500	2014	5132	0.40	56,050	147,210	203,260	205,000	Jul-14	14	99
05	00	000	101	141	33	7N4W08-CD-08000	2014	5769	0.15	45,440	113,770	159,210	160,000	Aug-14	15	100
05	00	000	101	141	30	7N4W08-CD-01902	2014	928	0.16	45,940	106,690	152,630	150,000	Feb-14	16	102
05	00	000	101	141	30	7N4W08-CA-00701	2014	7432	0.23	50,810	106,240	157,050	153,000	Oct-14	17	103
05	00	000	101	143	33	7N4W08-CB-00703	2014	7860	0.22	49,870	134,760	184,630	177,000	Nov-14	18	104
05	00	000	101	134	33	7N4W08-AB-01800	2014	1768	0.49	57,720	80,790	138,510	130,800	Mar-14	19	106

COLUMBIA County 2015 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
05	00	000	101	141	30	7N4W08-AD-01400	2014	2908	0.28	53,210	114,480	167,690	157,500	May-14	20	106
05	00	000	101	136	30	7N4W08-CD-09500	2014	6687	0.22	49,810	38,750	88,560	83,350	Oct-14	21	106
05	00	000	101	141	30	7N4W09-CA-00116	2014	8044	0.26	52,520	164,930	217,450	205,000	Dec-14	22	106
05	00	000	101	141	30	7N4W08-CA-00700	2014	1204	0.26	52,720	136,250	188,970	170,000	Feb-14	23	111
05	00	000	101	142	33A	7N4W09-CA-00104	2014	8494	0.25	52,220	196,760	248,980	224,900	Dec-14	24	111
05	00	000	101	142	33	7N4W08-DA-01500	2014	7563	0.46	56,920	170,090	227,010	202,500	Nov-14	25	112
05	00	000	109	452	30	7N4W08-AD-03000	2014	2221	0.22	50,740	60,560	111,300	98,500	Mar-14	26	113
05	00	000	101	143	30	7N4W09-CB-00703	2014	8042	0.27	52,960	133,450	186,410	165,000	Dec-14	27	113
05	00	000	101		33	7N4W08-DD-01100	2014	7925	0.29	53,720	0	53,720	32,000	Nov-14	28	168

COLUMBIA County 2015 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		4	Clatskanie							

Adjustment Calculation Summary

Sample - Number of Sales	4	RECALCULATED		
Population - Number of Accounts	690			
Sales as a percentage of the Population	0.58 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	68,811,780	100.00 %	77,069,194	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	89			
RMV Adjustment	100			
Before Ratio	89			
Overall Adjustment Factor	112			
Land Adjustment Factor	112			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	89	2015	Adjustment	112

Explanation

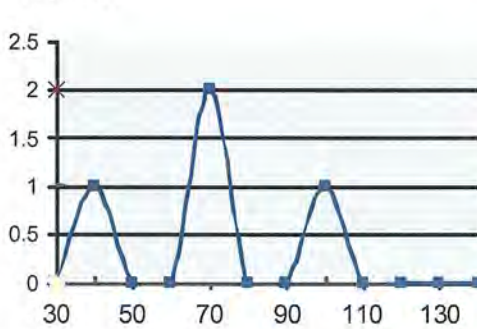
The small sales sample of undeveloped properties available for analysis is inconclusive. Therefore the conclusions (89 adjusted ratio, 112 overall adjustment) from the Improved properties within this study area has been selected.

Performance History

	2015	2014	2013	2012	2011
COD	22.57	20.83	0.00	17.86	16.25
PRD	1.03	1.09	1.00	0.95	0.88

COLUMBIA County 2015 Ratio Study

Frequency

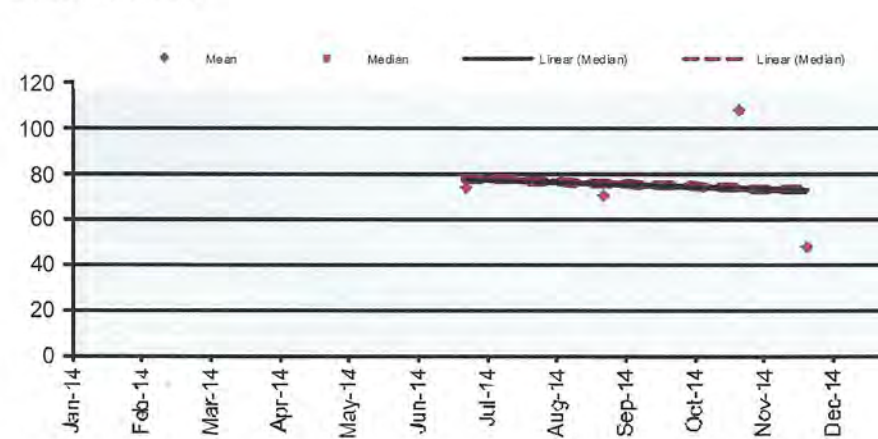


30	0
40	1
50	0
60	0
70	2
80	0
90	0
100	1
110	0
120	0
130	0
140	0

Median	72	Wtd Mean	73
AD	16.25	GeoMean	72
COD	22.57	PRD	1.03
Mean	75		
SD	24.73	95% Confidence	24.24
COV	32.98		

Number Of Sales 4

Central Tendencies



Month	Mean	Median	Sales
Jul-14	74	74	1
Sep-14	71	71	1
Nov-14	108	108	1
Dec-14	48	48	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		30	7N3W04-A0-00200	2014	8529	5.53	38,300	0	38,300	80,000	Dec-14	1	48
05	51	000	400		30	7N3W04-A0-00202	2014	6339	6.45	63,670	0	63,670	90,000	Sep-14	2	71
05	51	000	400		30	7N3W04-D0-01400	2014	4697	2.24	41,250	0	41,250	56,000	Jul-14	3	74
05	51	000	400		33	7N5W01-00-02400	2014	7791	22.36	70,400	0	70,400	65,000	Nov-14	4	108

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
401	05	51	000			16	Clatskanie

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
409	05	51	000			10	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	26
Population - Number of Accounts	1,752
Sales as a percentage of the Population	1.48 %
Prior Year Population Values	
Land RMV	70,887,860
OSD RMV	66,483,710
Residential Improvement RMV	140,018,310
Farm Improvement RMV	28,630,050

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
23.16 %	79,394,403	23.13 %
21.73 %	66,483,710	19.37 %
45.75 %	163,821,423	47.73 %
9.36 %	33,497,159	9.76 %

SelectedRatioFromSales	89
RMV Adjustment	100
Before Ratio	89
Overall Adjustment Factor	112
Land Adjustment Factor	112
OSD Adjustment Factor	100
Residential Adjustment Factor	117
Farm Improvement Factor	117
After Ratio	100

Selected Ratio	89	2015	Adjustment	112
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Explanation

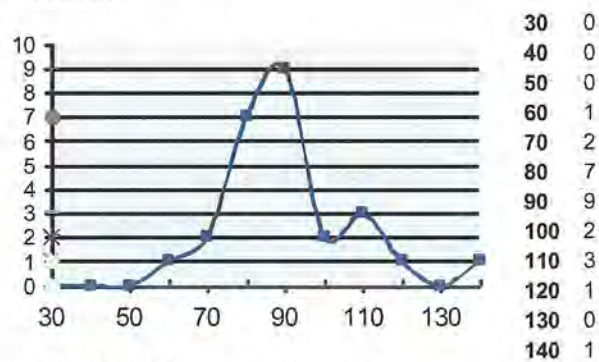
Selected the Median of 92 x 97 = 89

Performance History

	2015	2014	2013	2012	2011
COD	13.29	14.17	14.40	15.38	13.55
PRD	1.03	1.02	1.01	1.04	0.99

COLUMBIA County 2015 Ratio Study

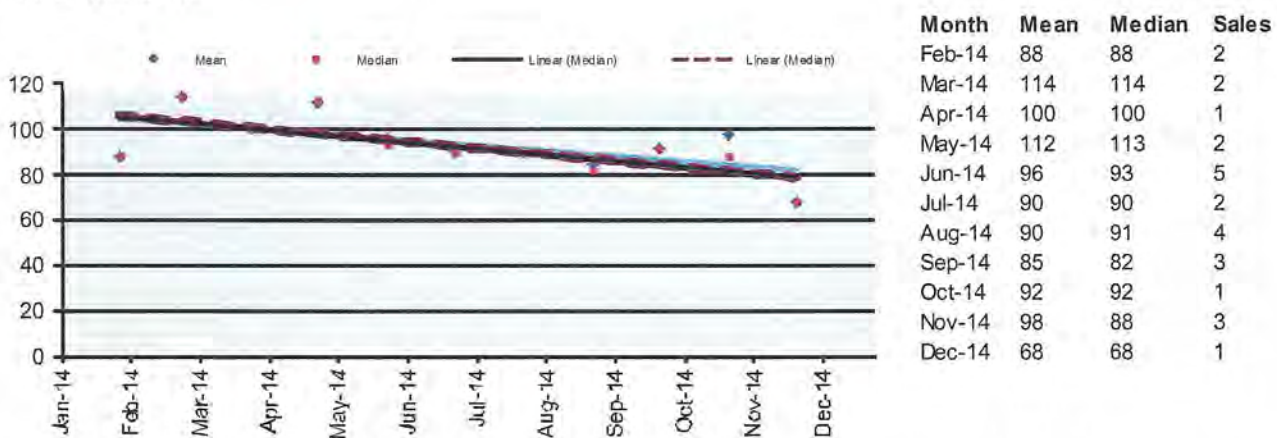
Frequency



Number Of Sales 26

Median	92	Wtd Mean	92
AD	12.23	GeoMean	93
COD	13.29	PRD	1.03
Mean	95	95% Confidence	6.45
SD	16.79		
COV	17.67		

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
05	51	000	401	135	30	8N3W29-C0-00200	2014	7993	1.16	58,000	47,170	105,170	155,000	Dec-14	1	68
05	51	000	401	131	30	7N3W34-A0-00700	2014	4065	5.00	80,700	94,210	174,910	230,000	Jun-14	2	76
05	51	000	401	144	30	8N4W26-C0-01800	2014	2060	1.41	61,230	177,420	238,650	300,500	Mar-14	3	79
05	51	000	401	131	30	7N4W07-00-01701	2014	1312	3.23	74,850	85,180	160,030	199,000	Feb-14	4	80
05	51	000	401	132	30	7N4W13-00-00800	2014	4661	5.27	81,010	119,550	200,560	250,000	Jul-14	5	80
05	51	000	401	136	33	8N4W27-A0-01001	2014	6078	0.88	60,230	60,340	120,570	148,000	Sep-14	6	81
05	51	000	401	142	30	7N3W03-C0-02200	2014	6317	7.08	83,860	123,170	207,030	249,900	Sep-14	7	83
05	51	000	401	133	33	7N3W03-C0-01602	2014	7674	4.54	79,230	197,330	276,560	322,000	Nov-14	8	86
05	51	000	409	463	33	7N4W22-00-00201	2014	5766	5.45	81,210	109,280	190,490	220,000	Aug-14	9	87
05	51	000	409	462	30	7N3W05-00-00200	2014	7398	2.50	71,470	122,760	194,230	218,200	Nov-14	10	89
05	51	000	401	131	30	7N5W10-AA-02700	2014	5170	0.57	58,080	108,290	166,370	184,000	Aug-14	11	90
05	51	000	401	134	30	8N4W34-C0-01200	2014	5806	9.57	89,180	51,590	140,770	155,000	Aug-14	12	91
05	51	000	409	452	33	7N4W10-A0-01001	2014	6313	6.20	74,360	39,510	113,870	125,000	Sep-14	13	91
05	51	000	401	135	30	8N3W33-00-01400	2014	3933	70.63	214,230	39,920	254,150	276,000	Jun-14	14	92
05	51	000	409	452	30	7N3W15-A0-00300	2014	5593	8.32	86,530	133,350	219,880	239,000	Aug-14	15	92
05	51	000	409	452	33	7N3W17-DA-00600	2014	6913	2.40	70,960	62,110	133,070	145,000	Oct-14	16	92
05	51	000	409	442	30	7N3W30-A0-02800	2014	3489	4.90	80,380	64,520	144,900	155,000	Jun-14	17	93
05	51	000	401	131	30	7N4W04-A0-00700	2014	4610	0.97	60,230	57,390	117,620	122,000	Feb-14	18	96
05	51	000	401	141	33	7N4W15-DB-02300	2014	4780	3.16	68,290	197,410	265,700	268,000	Jul-14	19	99

COLUMBIA County 2015 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
05	51	000	401	153	30	7N4W22-00-00204	2014	2505	4.16	78,000	233,410	311,410	310,000	Apr-14	20	100
05	51	000	409	452	30	7N3W18-B0-01200	2014	3626	5.23	80,970	62,460	143,430	135,000	Jun-14	21	106
05	51	000	409	463	30	7N3W03-C0-01300	2014	3266	3.45	75,600	147,470	223,070	200,000	May-14	22	112
05	51	000	401	142	30	7N4W22-00-00219	2014	3348	5.73	81,520	187,840	269,360	239,000	May-14	23	113
05	51	000	409	462	30	8N3W19-DB-01200	2014	4012	0.90	60,230	120,400	180,630	160,000	Jun-14	24	113
05	51	000	409	452	30	7N3W18-B0-01100	2014	7560	0.92	60,230	76,840	137,070	113,897	Nov-14	25	120
05	51	000	401	581	30	8N4W27-D0-00200	2014	1872	0.25	58,080	16,490	74,570	50,000	Mar-14	26	149

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	2	RECALCULATED		
Population - Number of Accounts	117			
Sales as a percentage of the Population	1.71 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	9,651,020	100.00 %	10,037,061	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	96			
RMV Adjustment	100			
Before Ratio	96			
Overall Adjustment Factor	104			
Land Adjustment Factor	104			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	96	2015	Adjustment	104

Explanation

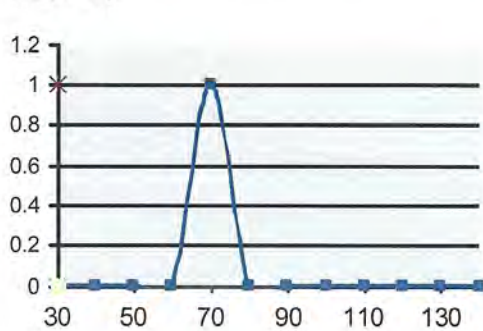
Having only two sales for this analysis, the conclusion from the MA 5 SA55 improved properties was used (Selected the Median of 99 x 97 = 96)

Performance History

	2015	2014	2013	2012	2011
COD	33.75	20.83	0.00	17.86	-
PRD	0.87	1.09	1.00	0.95	-

COLUMBIA County 2015 Ratio Study

Frequency

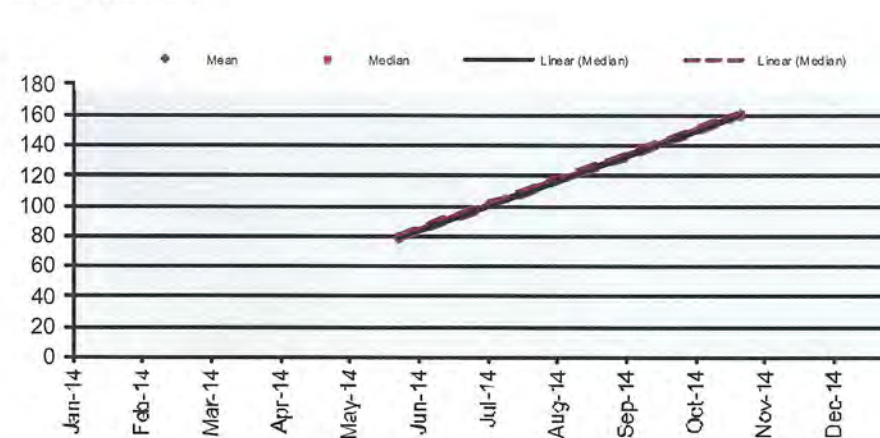


30	0
40	0
50	0
60	0
70	1
80	0
90	0
100	0
110	0
120	0
130	0
140	0

Median	120	Wtd Mean	138
AD	40.50	GeoMean	112
COD	33.75	PRD	0.87
Mean	120	95% Confidence	79.39
SD	57.28		
COV	47.73		

Number Of Sales 2

Central Tendencies



Month	Mean	Median	Sales
Jun-14	79	79	1
Nov-14	160	160	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	55	000	400		30	8N5W36-D0-00100	2014	3866	6.88	41,070	0	41,070	52,000	Jun-14	1	79
05	55	000	400		33	7N5W01-00-01600	2014	7533	80.66	231,500	0	231,500	145,000	Nov-14	2	160

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
401	05	55	000			3	Clatskanie

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
409	05	55	000			1	Clatskanie

Adjustment Calculation Summary

Sample - Number of Sales	4
Population - Number of Accounts	294
Sales as a percentage of the Population	1.36 %
Prior Year Population Values	
Land RMV	21,096,050
OSD RMV	8,450,500
Residential Improvement RMV	13,476,450
Farm Improvement RMV	6,731,460

RECALCULATED

Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
42.40 %	21,939,892	42.35 %
16.98 %	8,450,500	16.31 %
27.09 %	14,285,037	27.57 %
13.53 %	7,135,348	13.77 %

SelectedRatioFromSales	96
RMV Adjustment	100
Before Ratio	96
Overall Adjustment Factor	104
Land Adjustment Factor	104
OSD Adjustment Factor	100
Residential Adjustment Factor	106
Farm Improvement Factor	106
After Ratio	100
Selected Ratio	96 2015
Adjustment	104

Explanation

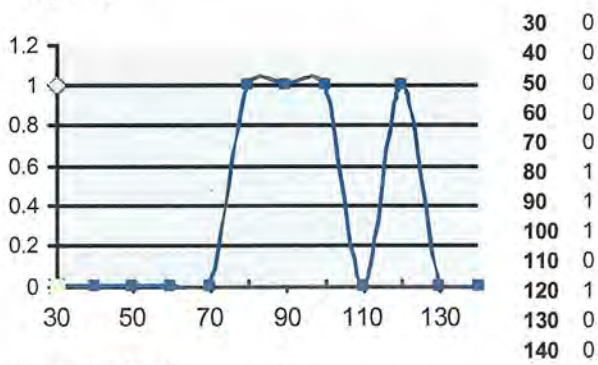
Selected the Median of 99 x 97 = 96

Performance History

	2015	2014	2013	2012	2011
COD	13.13	14.17	14.40	15.38	13.73
PRD	1.00	1.02	1.01	1.04	1.05

COLUMBIA County 2015 Ratio Study

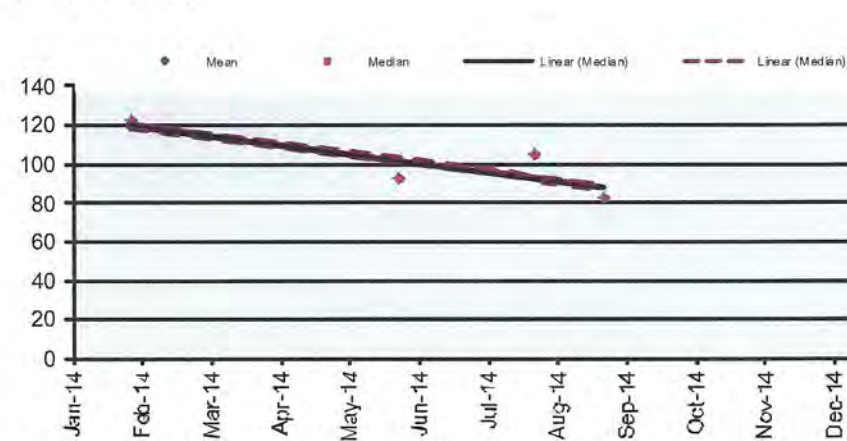
Frequency



Number Of Sales 4

Median	99	Wtd Mean	100
AD	13.00	GeoMean	100
COD	13.13	PRD	1.00
Mean	100	95% Confidence	16.80
SD	17.15		
COV	17.15		

Central Tendencies



Month	Mean	Median	Sales
Feb-14	122	122	1
Jun-14	93	93	1
Aug-14	105	105	1
Sep-14	82	82	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	55	000	401	135	30	7N4W06-00-00400	2014	6075	8.45	79,530	111,730	191,260	232,000	Sep-14	1	82
05	55	000	409	452	30	8N5W36-D0-01000	2014	4016	1.16	55,520	62,010	117,530	126,000	Jun-14	2	93
05	55	000	401	136	30	8N5W33-00-01900	2014	5591	23.33	109,960	55,300	165,260	158,000	Aug-14	3	105
05	55	000	401	136	33	7N5W05-00-00701	2014	1026	4.92	74,280	169,720	244,000	200,000	Feb-14	4	122

MAINTENANCE AREA 6

RURAL RESIDENTIAL
AREAS OF ST. HELENS,
WARREN & DEER ISLAND

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	56	000		0	Rural St Helens
400	06	61	000		5	Rural St Helens
400	06	62	000		2	Rural St Helens

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

Adjustment Calculation Summary

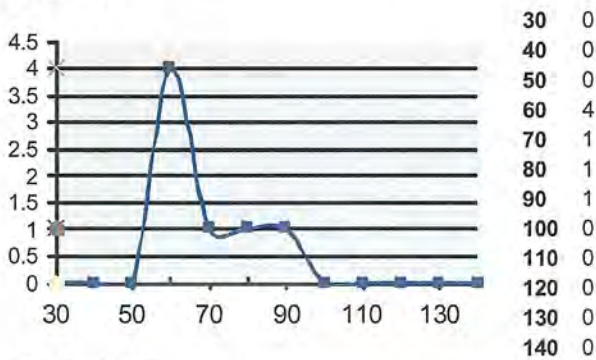
Sample - Number of Sales	7	RECALCULATED		
Population - Number of Accounts	702			
Sales as a percentage of the Population	1.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	163,186,530	100.00 %	248,043,526	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	66			
RMV Adjustment	100			
Before Ratio	66			
Overall Adjustment Factor	152			
Land Adjustment Factor	152			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	66	2015	Adjustment	152
Explanation				
Selected the Median of 68 x 97 = 66				

Performance History

	2015	2014	2013	2012	2011
COD	13.87	20.26	4.05	-	23.71
PRD	1.01	1.05	1.00	-	1.02

COLUMBIA County 2015 Ratio Study

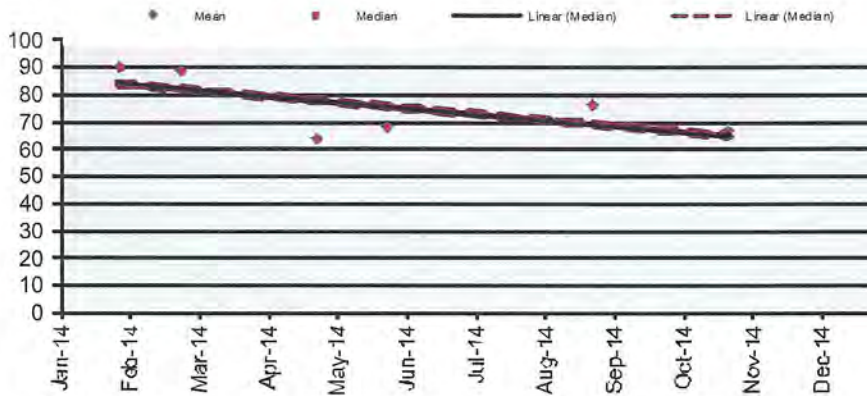
Frequency



Number Of Sales 7

Median	68	Wtd Mean	73
AD	9.43	GeoMean	73
COD	13.87	PRD	1.01
Mean	74	95% Confidence	8.49
SD	11.46		
COV	15.49		

Central Tendencies



Month	Mean	Median	Sales
Feb-14	90	90	1
Mar-14	89	89	1
May-14	64	64	2
Jun-14	68	68	1
Sep-14	76	76	1
Nov-14	67	67	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	61	000	400		33	4N2W13-A0-03004	2014	3088	6.23	109,910	0	109,910	180,000	May-14	1	61
06	62	000	400		30	4N2W02-00-04201	2014	2975	7.09	93,600	0	93,600	140,000	May-14	2	67
06	61	000	400		30	4N1W17-B0-05500	2014	7700	0.94	60,250	0	60,250	90,000	Nov-14	3	67
06	61	000	400		33	5N1W31-CC-00600	2014	4457	4.20	112,200	0	112,200	165,000	Jun-14	4	68
06	61	000	400		33	4N1W06-A0-00109	2014	6094	1.97	83,100	0	83,100	110,000	Sep-14	5	76
06	61	000	400		33	5N1W31-D0-01300	2014	1642	6.50	110,860	0	110,860	125,000	Mar-14	6	89
06	62	000	400		33	5N1W19-00-00302	2014	1159	9.97	107,340	0	107,340	119,000	Feb-14	7	90

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
401	06	61	000		48	Rural St Helens	409	06	61	000		4	Rural St Helens
401	06	62	000		6	Rural St Helens	409	06	62	000		3	Rural St Helens
401	06	63	000		8	Rural St Helens	409	06	63	000		3	Rural St Helens
401	06	64	000		1	Rural St Helens	409	06	64	000		3	Rural St Helens
409	06	56	000		0	Rural St Helens							

Adjustment Calculation Summary

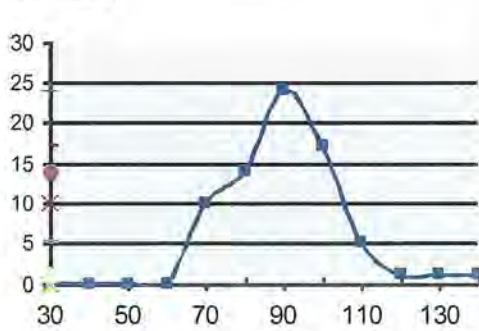
Sample - Number of Sales	76	RECALCULATED		
Population - Number of Accounts	2,945			
Sales as a percentage of the Population	2.58 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	238,042,520	32.36 %	361,824,630	45.21 %
OSD RMV	128,142,460	17.42 %	128,142,460	16.01 %
Residential Improvement RMV	314,815,950	42.80 %	264,445,398	33.04 %
Farm Improvement RMV	54,599,050	7.42 %	45,863,202	5.73 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	152			
OSD Adjustment Factor	100			
Residential Adjustment Factor	84			
Farm Improvement Factor	84			
After Ratio	100			
Selected Ratio	92	2015	Adjustment	109
Explanation				
Selected the Median of 95 x 97 = 92				

Performance History

	2015	2014	2013	2012	2011
COD	12.88	13.58	12.72	-	11.76
PRD	1.02	1.02	1.04	-	0.98

COLUMBIA County 2015 Ratio Study

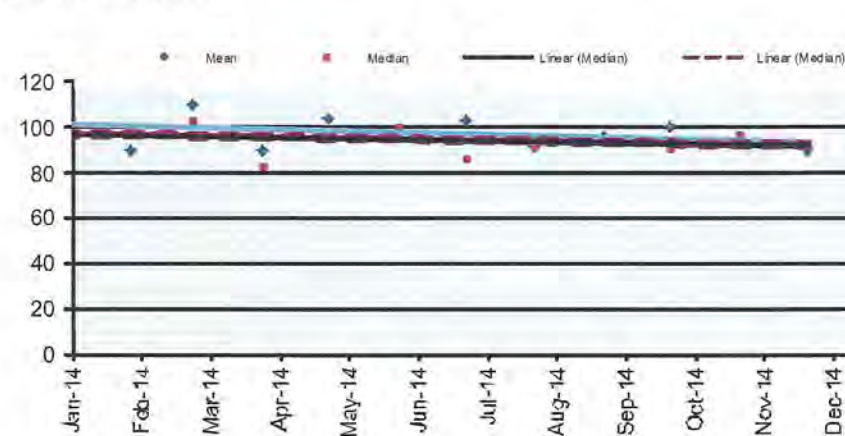
Frequency



Number Of Sales 76

Median	95	Wtd Mean	95
AD	12.24	GeoMean	96
COD	12.88	PRD	1.02
Mean	97	95% Confidence	4.02
SD	17.88		
COV	18.44		

Central Tendencies



Month	Mean	Median	Sales
Jan-14	105	98	3
Feb-14	90	99	4
Mar-14	110	103	7
Apr-14	90	83	3
May-14	104	98	6
Jun-14	98	100	9
Jul-14	103	86	3
Aug-14	92	92	7
Sep-14	96	95	10
Oct-14	100	91	6
Nov-14	94	97	6
Dec-14	90	93	12

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	64	000	401	135	33	5N2W09-00-01900	2014	3999	2.54	101,340	56,480	157,820	218,000	Jun-14	1	72
06	61	000	401	135	30	4N1W19-B0-01200	2014	8324	3.32	140,360	97,340	237,700	325,000	Dec-14	2	73
06	61	000	401	141	30	4N1W19-B0-01406	2014	6171	2.06	132,830	119,760	252,590	340,000	Sep-14	3	74
06	61	000	401	142	33	4N1W18-D0-00700	2014	7287	2.70	136,620	151,000	287,620	384,000	Oct-14	4	75
06	61	000	401	146	33	4N2W13-00-01500	2014	7403	2.88	137,680	216,290	353,970	469,950	Nov-14	5	75
06	61	000	401	141	30	4N1W07-DD-01200	2014	7058	1.02	91,020	233,150	324,170	425,000	Oct-14	6	76
06	62	000	401	141	30	5N2W26-D0-01900	2014	1228	1.58	102,070	166,880	268,950	350,000	Feb-14	7	77
06	61	000	401	143	33	4N2W24-B0-00607	2014	5279	2.00	136,540	169,950	306,490	399,000	Aug-14	8	77
06	61	000	401	141	30	4N1W19-B0-01404	2014	8627	1.88	127,300	221,020	348,320	455,000	Dec-14	9	77
06	61	000	401	143	30	4N2W24-C0-01002	2014	4982	2.01	132,540	184,980	317,520	404,000	Jul-14	10	79
06	63	000	401	136	30	5N1W08-CB-01600	2014	1735	0.40	78,800	81,960	160,760	200,000	Mar-14	11	80
06	61	000	401	131	30	4N2W24-AB-00502	2014	6328	2.00	132,360	139,980	272,340	336,500	Sep-14	12	81
06	63	000	401	141	30	5N2W10-A0-00301	2014	3027	5.01	110,400	170,240	280,640	342,000	Apr-14	13	82
06	62	000	401	141	30	4N2W02-00-02400	2014	2187	7.02	141,220	156,170	297,390	357,000	Apr-14	14	83
06	61	000	401	143	30	4N1W06-A0-00313	2014	3363	1.00	108,250	206,490	314,740	378,000	May-14	15	83
06	61	000	401	143	33	4N1W17-B0-09700	2014	882	0.98	108,250	190,760	299,010	357,000	Feb-14	16	84
06	61	000	401	131	30	4N2W13-B0-00100	2014	8629	4.99	150,390	39,400	189,790	225,000	Dec-14	17	84
06	61	000	401	131	30	4N1W19-BA-01100	2014	6008	0.45	98,610	83,650	182,260	213,500	Sep-14	18	85
06	61	000	401	141	30	4N1W17-B0-02900	2014	5686	0.41	98,610	101,880	200,490	233,000	Aug-14	19	86

COLUMBIA County 2015 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	143	30	4N2W12-C0-01500	2014	291	3.25	139,940	176,910	316,850	364,000	Jan-14	20	87
06	61	000	401	144	33	5N2W36-00-00201	2014	6148	21.15	248,440	229,960	478,400	549,000	Sep-14	21	87
06	61	000	401	144	30	4N2W12-C0-02300	2014	2026	2.00	132,360	223,890	356,250	399,900	Mar-14	22	89
06	62	000	401	153	30	5N1W30-00-02504	2014	8032	5.00	131,100	251,400	382,500	430,000	Nov-14	23	89
06	62	000	401	132	30	4N2W11-00-01300	2014	8444	2.55	119,170	107,850	227,020	255,000	Dec-14	24	89
06	61	000	401	143	30	5N1W31-00-01100	2014	3655	1.09	93,980	133,070	227,050	253,000	Jun-14	25	90
06	61	000	401	142	33	4N1W06-B0-02800	2014	5626	1.76	122,240	190,690	312,930	349,000	Aug-14	26	90
06	61	000	401	136	30	4N1W19-D0-00600	2014	8301	1.00	108,250	71,340	179,590	200,000	Dec-14	27	90
06	63	000	401	141	30	5N1W07-00-00801	2014	8379	6.61	110,470	218,380	328,850	367,172	Dec-14	28	90
06	61	000	401	135	30	4N1W06-A0-00411	2014	6995	0.95	108,250	147,510	255,760	281,000	Oct-14	29	91
06	61	000	401	141	30	4N1W06-DB-01700	2014	7062	0.50	98,610	122,660	221,270	242,000	Oct-14	30	91
06	61	000	401	141	30	4N1W06-DD-00400	2014	4875	2.52	169,130	101,020	270,150	289,000	Jul-14	31	93
06	61	000	401	141	33A	4N2W13-A0-00100	2014	8284	0.99	108,250	101,630	209,880	226,500	Dec-14	32	93
06	61	000	401	131	33	4N2W13-00-02100	2014	2882	5.00	150,460	82,470	232,930	247,600	May-14	33	94
06	63	000	409	453	30	6N2W25-00-00500	2014	5446	27.70	198,700	131,010	329,710	350,000	Aug-14	34	94
06	62	000	409	462	30	4N2W11-00-00302	2014	6244	4.92	134,890	104,940	239,830	255,000	Sep-14	35	94
06	61	000	409	452	30	4N2W23-A0-00402	2014	7594	5.81	155,330	120,080	275,410	294,000	Nov-14	36	94
06	61	000	401	132	30	4N2W01-00-01101	2015	367	1.76	122,240	72,370	194,610	207,000	Dec-14	37	94
06	63	000	409	452	33	5N2W12-00-00701	2014	6197	5.00	110,350	112,260	222,610	235,000	Sep-14	38	95
06	61	000	401	146	30	4N1W06-C0-01700	2014	8615	0.84	108,250	234,840	343,090	359,900	Dec-14	39	95
06	63	000	401	135	33	5N1W08-CB-02200	2014	3190	0.11	78,800	35,580	114,380	118,900	May-14	40	96
06	61	000	401	144	30	4N1W06-A0-00310	2014	5566	1.01	90,600	255,180	345,780	360,000	Aug-14	41	96
06	61	000	401	144	30	4N1W06-A0-00315	2014	8003	0.96	108,250	202,820	311,070	325,000	Dec-14	42	96
06	61	000	401	136	30	4N2W01-00-02500	2014	4110	0.51	98,610	73,510	172,120	177,600	Jun-14	43	97
06	61	000	401	131	30	4N1W08-CB-01400	2014	6360	0.20	98,610	41,710	140,320	143,500	Sep-14	44	98
06	61	000	401	141	33	4N2W13-A0-02100	2014	8308	0.50	98,610	114,460	213,070	218,000	Dec-14	45	98
06	61	000	401	122	30	4N2W12-C0-01800	2014	1176	4.30	150,420	145,180	295,600	300,000	Feb-14	46	99
06	61	000	401	153	30	5N2W36-00-01301	2014	3508	7.38	165,270	306,190	471,460	475,000	Jun-14	47	99
06	61	000	401	142	30	4N1W05-BD-00500	2014	5589	0.50	100,690	106,620	207,310	209,900	Aug-14	48	99
06	61	000	401	135	33	4N1W07-BC-00800	2014	1207	0.78	103,440	70,860	174,300	173,500	Feb-14	49	100
06	61	000	401	141	30	4N1W19-CA-03200	2014	3158	0.81	102,230	108,380	210,610	210,000	May-14	50	100
06	61	000	401	141	30	5N1W28-D0-02200	2014	3644	0.47	100,690	85,140	185,830	185,000	Jun-14	51	100
06	61	000	401	142	33	4N2W13-00-01100	2014	4047	5.03	146,200	235,380	381,580	380,000	Jun-14	52	100
06	62	000	409	442	30	4N2W11-00-01100	2014	6372	3.53	123,930	125,630	249,560	250,000	Sep-14	53	100
06	63	000	401	132	30	6N2W25-00-00101	2014	7787	10.76	131,400	66,610	198,010	198,000	Nov-14	54	100
06	61	000	409	452	30	4N2W24-AA-01200	2014	5935	0.33	98,610	74,720	173,330	172,000	Aug-14	55	101
06	61	000	409	452	30	4N1W19-C0-00900	2014	7835	2.93	137,980	55,740	193,720	192,000	Nov-14	56	101
06	63	000	401	152	30	5N1W08-CB-00100	2014	1315	1.71	75,580	128,590	204,170	200,000	Mar-14	57	102
06	62	000	401	143	30	5N2W23-00-00705	2014	1885	4.34	127,890	227,140	355,030	345,179	Mar-14	58	103
06	62	000	401	146	30	4N2W10-00-00800	2014	3263	2.68	119,790	140,410	260,200	253,150	May-14	59	103
06	61	000	409	452	30	4N1W19-D0-01703	2014	3814	1.46	91,110	70,060	161,170	157,000	Jun-14	60	103
06	61	000	401	153	30	4N1W06-C0-02000	2014	8311	1.93	129,410	292,020	421,430	400,000	Dec-14	61	105
06	63	000	409	462	30	5N1W07-C0-00900	2014	2244	7.33	104,960	73,410	178,370	168,880	Apr-14	62	106
06	61	000	401	152	30	4N1W05-BA-02600	2014	6448	0.62	105,520	208,150	313,670	292,000	Sep-14	63	107
06	61	000	401	141	30	4N2W13-A0-00300	2014	7869	4.11	176,770	138,690	315,460	293,500	Nov-14	64	107
06	61	000	401	141	30	4N1W06-B0-03100	2014	412	0.55	98,610	134,860	233,470	214,000	Jan-14	65	109

COLUMBIA County 2015 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	63	000	401	154	33	5N1W06-00-00702	2014	4049	39.20	187,340	285,810	473,150	430,000	Jun-14	66	110
06	61	000	401	141	30	5N1W32-00-00403	2014	6696	1.84	125,610	141,260	266,870	241,500	Oct-14	67	111
06	61	000	401	144	30	5N1W31-00-00400	2014	4007	14.90	209,710	248,630	458,340	405,000	Jun-14	68	113
06	63	000	401	143	30	5N2W01-00-02100	2014	1527	39.75	246,790	170,900	417,690	365,000	Mar-14	69	114
06	61	000	401	131	30	4N1W08-BB-02300	2014	270	0.65	103,440	37,440	140,880	118,000	Jan-14	70	119
06	61	000	401	142	30	5N2W36-C0-00105	2014	1544	2.94	140,110	294,550	434,660	350,000	Mar-14	71	124
06	64	000	409	463	30	5N2W20-00-00902	2014	5037	5.88	113,560	144,590	258,150	189,900	Jul-14	72	136
06	64	000	409	452	30	5N2W19-00-00900	2014	6459	2.23	100,230	43,210	143,440	99,500	Sep-14	73	144
06	64	000	409	452	33	6N3W25-00-02400	2014	3366	3.76	105,800	45,440	151,240	100,000	May-14	74	151
06	61	000	401	300	30	4N1W19-B0-01500	2014	1783	5.81	155,330	217,830	373,160	238,000	Mar-14	75	157
06	62	000	409	452	30	5N2W23-00-00701	2014	7331	4.55	128,910	68,100	197,010	125,000	Oct-14	76	158

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
400	06	65	000		0	Rural St Helens							

Adjustment Calculation Summary

		RECALCULATED		
			Pre-Trend Brkdwn	Post Trend Values
				Post Trend Brkdwn
Sample - Number of Sales	0			
Population - Number of Accounts	6			
Sales as a percentage of the Population	0.00 %			
Prior Year Population Values				
Land RMV	2,132,610		100.00 %	3,241,567
OSD RMV	0		0.00 %	0
Residential Improvement RMV	0		0.00 %	0
Farm Improvement RMV	0		0.00 %	0
SelectedRatioFromSales	66			
RMV Adjustment	100			
Before Ratio	66			
Overall Adjustment Factor	152			
Land Adjustment Factor	152			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	66	2015	Adjustment	152

Explanation

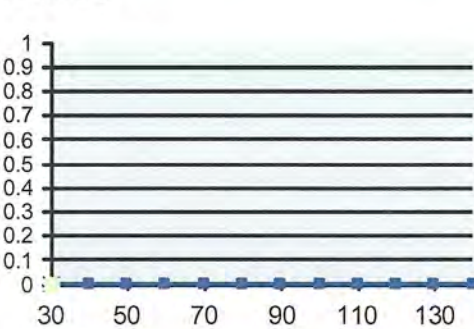
There were no sales available for MA 6, Rural Dike Land. Therefore, it is decided to use the conclusion from the unimproved Rural MA6, SA 56, 61, 62, 63 and 64 study.

Performance History

	2015	2014	2013	2012	2011
COD		20.26	4.05	-	23.71
PRD		1.05	1.00	-	1.02

COLUMBIA County 2015 Ratio Study

Frequency

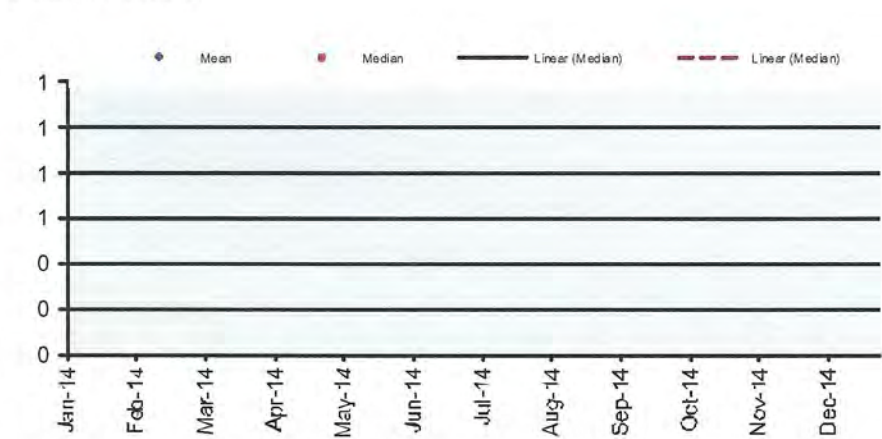


Number Of Sales 0

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

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
401	06	65	000			0	Rural St Helens

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
409	06	65	000			0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	30			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	24,168,570	89.44 %	36,736,226	93.69 %
OSD RMV	487,060	1.80 %	487,060	1.24 %
Residential Improvement RMV	1,377,410	5.10 %	1,157,024	2.95 %
Farm Improvement RMV	988,090	3.66 %	829,996	2.12 %
SelectedRatioFromSales	92			
RMV Adjustment	100			
Before Ratio	92			
Overall Adjustment Factor	109			
Land Adjustment Factor	152			
OSD Adjustment Factor	100			
Residential Adjustment Factor	84			
Farm Improvement Factor	84			
After Ratio	100			
Selected Ratio	92	2015	Adjustment	109

Explanation

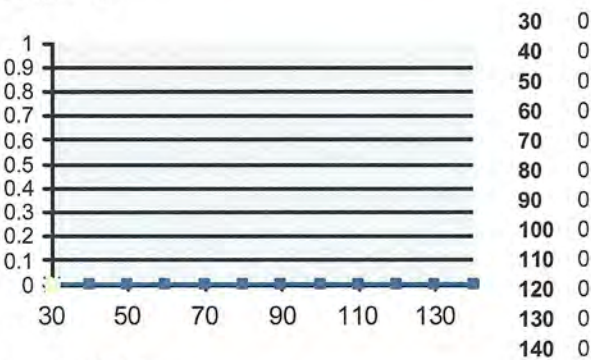
There were no sales for the Dike Land area. Therefore, the conclusion from the improved MA6 SA 56, 61, 62, 63 and 64 study was applied here.

Performance History

	2015	2014	2013	2012	2011
COD		13.58	12.72	9.22	11.76
PRD		1.02	1.04	1.01	0.98

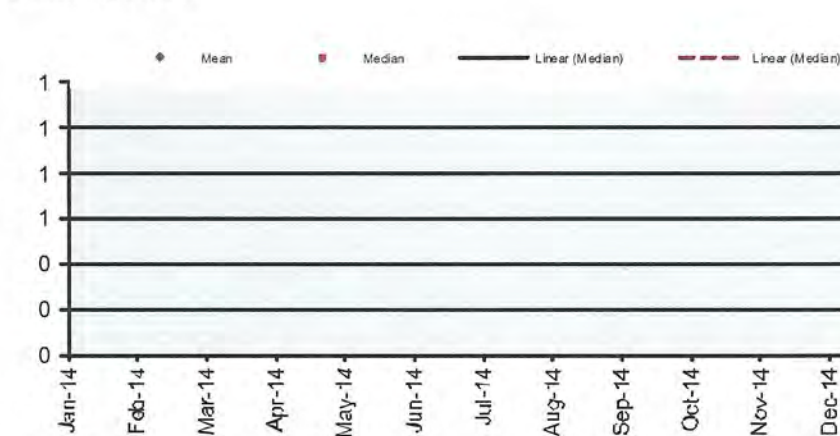
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

**ALL
MAINTENANCE
AREAS**

RMV CLASSES:

010

020

030

040

ODD LOTS

COLUMBIA County 2015 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	03	03	000		0	Vernonia
010	01	01	000		0	Columbia City	010	04	00	000		0	Rainier
010	02	00	000		0	Scappoose	010	05	00	000		0	Clatskanie
010	03	00	000		0	Vernonia							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	166			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	137,120	92.27 %	137,120	92.27 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	11,490	7.73 %	11,490	7.73 %
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	2015	Adjustment	100

Explanation

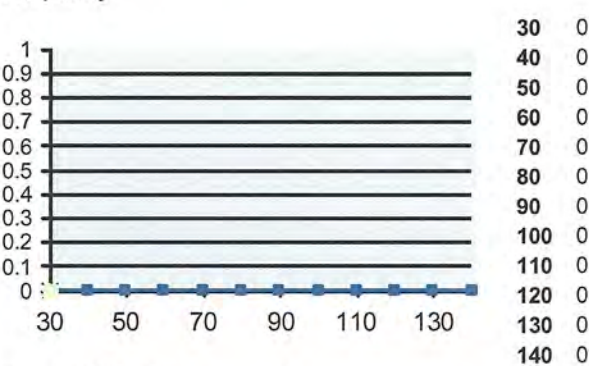
This study area is comprised of odd lots located within the incorporated areas of Columbia County. They have been identified as having minimal value dues to size and/or shape. The improvement values displayed are for paving and are considered to be of little importance. Therefore, it was deemed no adjustment was warranted for these properties.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

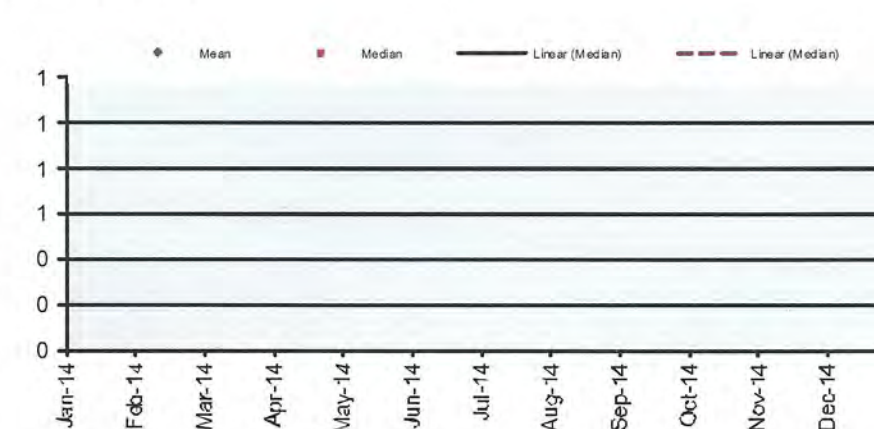
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 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	03	00	000		0	Vernonia
020	01	71	000		0	St Helens	020	04	00	000		0	Rainier
020	02	00	000		0	Scappoose	020	05	00	000		0	Clatskanie
020	02	11	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	14			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	9,600	95.05 %	9,600	95.05 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	500	4.95 %	500	4.95 %
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	2015	Adjustment	100

Explanation

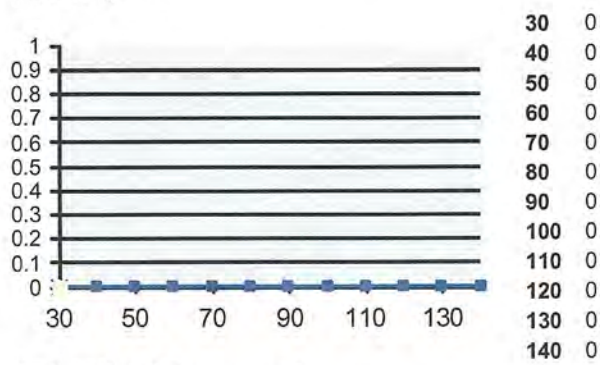
These are properties which are zoned commercial and are located throughout the Columbia County. Because of their size, shape and/or location they are considered as odd lots and have been given minimal value. It is recommended that no adjustment be made to these properties for the current year.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

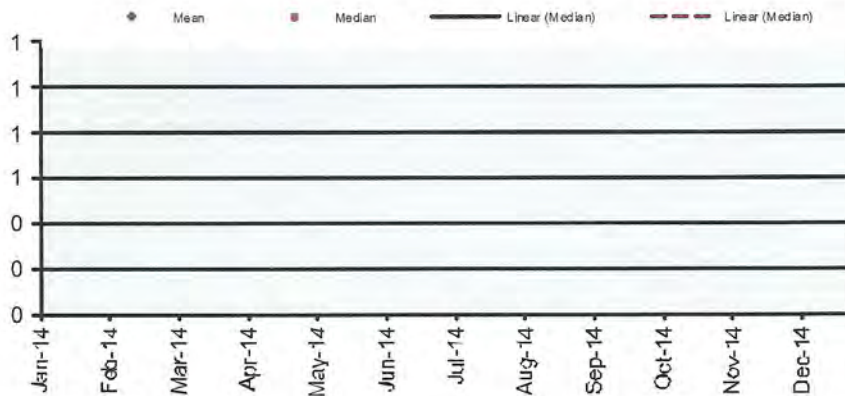
95%
Confidence

SD

COV

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 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	05	00	000		0	Clatskanie
030	03	00	000		0	Vernonia	030	06	00	000		0	Rural St Helens
030	04	00	000		0	Rainier							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	122			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	90,800	100.00 %	90,800	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	2015	Adjustment	100

Explanation

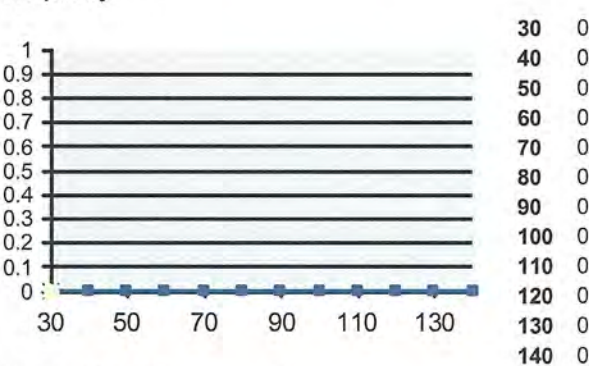
There were no sales available for these industrial zoned odd lots located within Columbia County. They are of insufficient size for development but may provide access to other sites. These properties are given minimal value and no adjustment is recommended.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

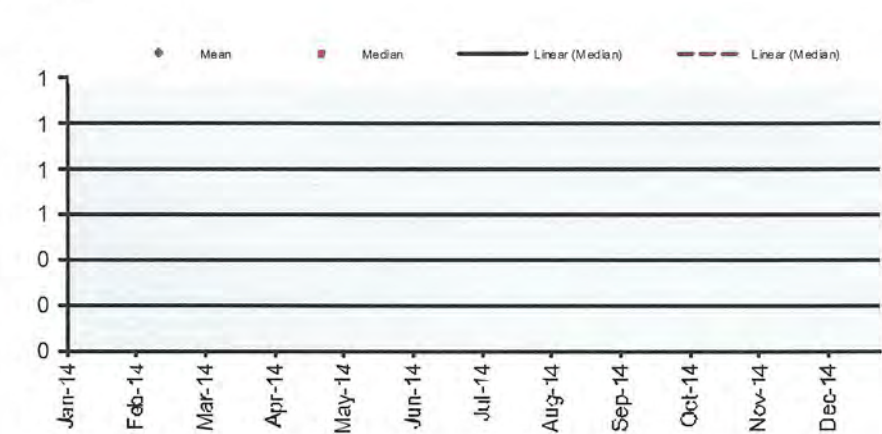
Frequency



Number Of Sales 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	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 2015 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	42	000		0	Rainier
040	02	21	000		0	Scappoose	040	04	44	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	61	000		0	Rural St Helens
040	04	41	000		0	Rainier	040	06	62	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	168			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	133,470	100.00 %	133,470	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	2015	Adjustment	100

Explanation

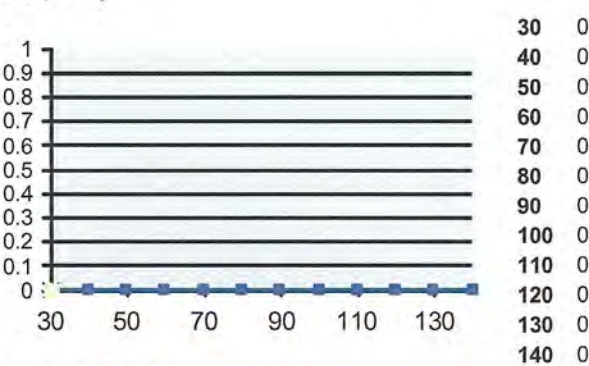
These properties are located within the rural Columbia County area. Due to their size, shape and/or location they are considered to have minimal value. Therefore not adjustment is to be applied for the current year.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

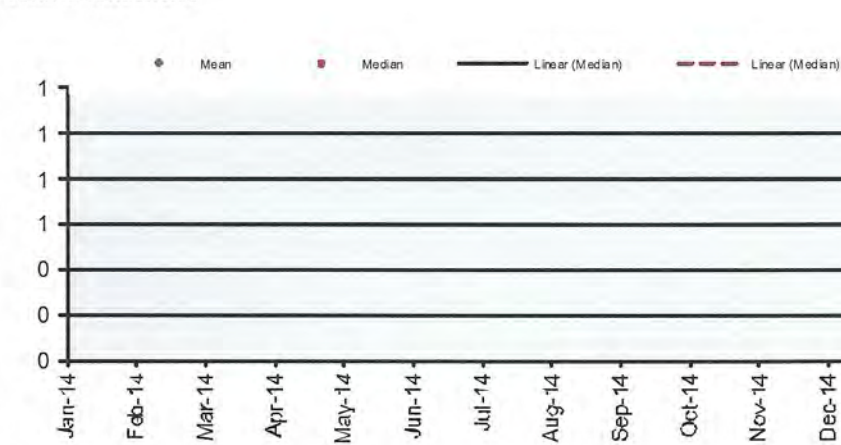
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

**ALL
MAINTENANCE
AREAS**

RMV CLASS 111

**PERSONAL PROPERTY
FLOATING HOMES
BOATHOUSES
COMBINATIONS**

COLUMBIA County 2015 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	04	97	000		0	Rainier
111	01	97	000		0	St. Helens	111	05	95	000		0	Clatskanie
111	02	95	000		0	Scappoose	111	05	97	000		0	Clatskanie
111	02	97	000		0	St Helens	111	06	95	000		0	Rural St Helens
111	04	95	000		0	Rainier	111	06	97	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	279			
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	16,246,470	100.00 %	13,809,500	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	118			
RMV Adjustment	100			
Before Ratio	118			
Overall Adjustment Factor	85			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	85			
Farm Improvement Factor	85			
After Ratio	100			
Selected Ratio	118	2015	Adjustment	85

Explanation

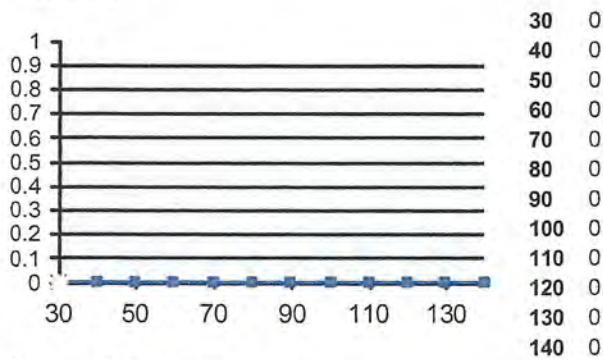
There were 6 useable floating property sales for analysis resulting in a 2.15% sample size. These properties have varying uses; from primary residences to second homes and from recreational use to semi-boat storage. Because of this unique nature, there is some difficulty in conducting an analysis. The analysis is further complicated by the manner in which sales are reported (via personal property returns). It has been determined the Median of 118 would be the most reasonable central tendency to apply here.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

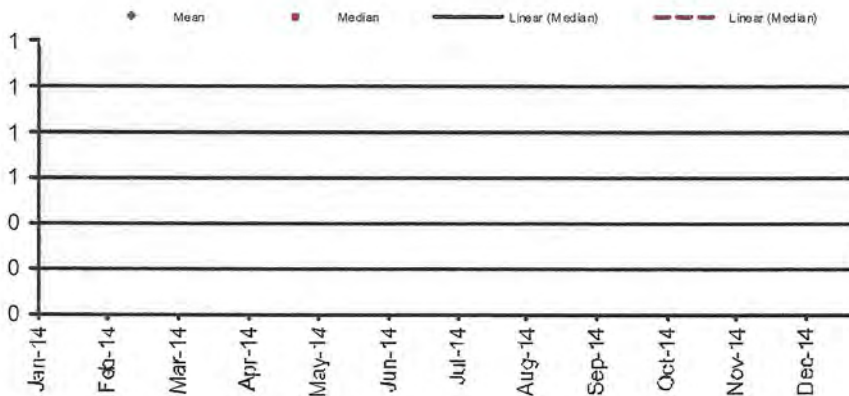
SD

Confidence

COV

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 Ratio Study
Floating Property Sales (Personal Property Watercraft)

Sale	Code Area	Account	Tax ID	Marine Board #	RMV Class	Sale Date	Adjusted Sales Price	MA	SA	RJ Code	RMV	Ratio
1	1-09	w3327	432188	FH-20292	111	04/15/14	\$13,000	2	95	30	\$48,440	373
2	2-01	w3423	432497	FH- 2494	111	12/01/14	\$109,000	1	95	30	\$147,600	135
3	2-01	w3234	432161	BH-1435	111	06/30/14	\$118,800	1	95	30	\$137,240	116
4	1-09	w3346	432178	FH-0693	111	11/03/14	\$78,460	2	95	30	\$94,080	120
5	2-01	w3418	432526	FH-2470	111	02/05/14	\$26,500	1	95	30	\$24,490	92
6	1-09	w3389	432121	FH-0994	111	09/06/14	\$132,500	2	95	30	\$57,800	44

Total of Adj. Sales Price: \$478,260 Total RMV: \$509,650

Sample - Number of Sales	6	Median	118	COD	25
Population - Number of Accounts	279	Mean	147	SD	232
Sales as a percentage of the Population	2.15 %	GeoMean	119	COV	158
		Weighted Mean	107	AAD	29
				PRD	1.38

The analysis for RMV Class 111, SA 95 & SA 97 (Floating Homes, Boathouses and Combinations) was not able to be performed using the current Ratio Study Computer program. Instead, the analysis was performed by tracking the useable sales from 1/1/2014 through 12/31/14 using Excel.

**MAINTENANCE
AREA 7**

RMV CLASS 019

**PERSONAL PROPERTY
MANUFACTURED
STRUCTURES**

COLUMBIA County 2015 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	04	000		0	Maintenance Area 4
019	07	02	000		0	Maintenance Area 2	019	07	05	000		0	Maintenance Area 5
019	07	03	000		0	Maintenance Area 3	019	07	06	000		0	Maintenance Area 6

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	1,280	13.16 %	1,472	13.16 %
Farm Improvement RMV	8,450	86.84 %	9,718	86.84 %
SelectedRatioFromSales	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	115			
Farm Improvement Factor	115			
After Ratio	100			
Selected Ratio	87	2015	Adjustment	115

Explanation

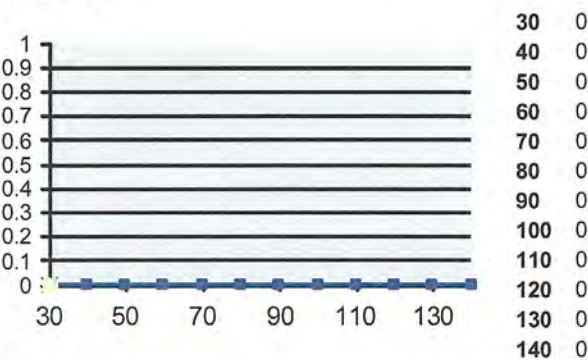
This analysis of MA 07 General Area is comprised of personal property manufactured structures (PPMS) located throughout the county except for those PPMS located in parks (Springlake Park, Crown Park, Crestwood Village, Columbia City Estates and Deer Island Heights). The total population in this area is 595 and there were a total of 29 sales. The sales as a percentage is 4.87%. The Median of 87 was selected for personal property manufactured structures for MA 07 general area. See the following page for the supporting analysis.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

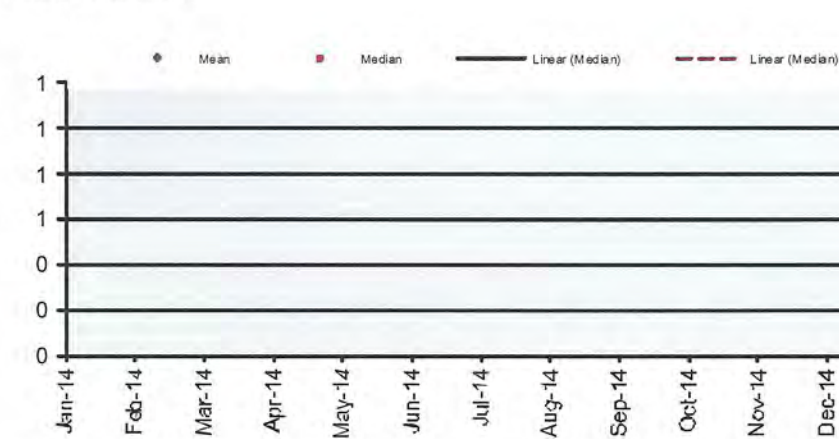
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study
Personal Property Manufactured Structures
MA 7 SA 01, SA 02, SA 03, SA 04, SA 05 and SA 06

Sale #	MA	SA	RJ Code	Acct #	Year Built	Manufacturer	Class	Sq. Footage	Bed & Bath	Sales Date	Sales Price	Park Buy In	RMV	Adj. Sales Price	Ratio
1	7	02	33	433	1981	Marlette	451	924	2/1	1/9/2014	\$12,500	\$0	\$12,910	\$12,500	103
2	7	06	30	1424	1984	Skyline	441	840	2/1	1/22/2014	\$8,500	\$0	\$5,480	\$8,500	64
3	7	04	30	1771	1977	Liberty	441	924	2/1	2/1/2014	\$9,500	\$0	\$5,210	\$9,500	55
4	7	03	30	2325	1976	Walden	442	1344	3/2	2/1/2014	\$7,000	\$0	\$8,820	\$7,000	126
5	7	02	30	576	1969	Biltmore	451	924	2/1	3/4/2014	\$5,500	\$0	\$4,950	\$5,500	90
6	7	05	30	2004	1977	Commadore	441	924	2/1	3/4/2014	\$5,000	\$0	\$7,200	\$5,000	144
7	7	03	30	2339	1990	Liberty	442	1232	3/2	3/6/2014	\$12,500	\$0	\$17,340	\$12,500	139
8	7	05	30	2072	1968	Elcar	441	788	2/1	3/21/2014	\$5,395	\$0	\$4,710	\$5,395	87
9	7	04	30	1840	1977	Centennial	441	938	2/1	4/14/2014	\$12,000	\$0	\$7,570	\$12,000	63
10	7	05	33	2490	1966	Marlette	441	744	2/1	4/15/2014	\$3,000	\$0	\$4,170	\$3,000	139
11	7	05	30	1995	1964	Majestic	441	704	2/1	4/28/2014	\$8,000	\$0	\$3,570	\$8,000	45
12	7	02	33	497	1992	Redman	441	784	2/1	5/1/2014	\$17,000	\$0	\$18,280	\$17,000	108
13	7	02	33	398	1978	Statler	451	910	2/1	5/22/2014	\$8,000	\$0	\$11,500	\$8,000	144
14	7	04	33	1859	1991	Redman	441	924	Unk	5/28/2014	\$16,000	\$0	\$11,100	\$16,000	69
15	7	56	30	1388	1977	Sea Crest	452	1440	3/2	6/15/2014	\$26,000	\$0	\$11,210	\$26,000	43
16	7	05	33	2526	1992	Redman	442	1120	Unk	6/24/2014	\$22,000	\$0	\$16,300	\$22,000	74
17	7	05	30	2541	1993	Fleetwood	441	924	2/2	7/16/2014	\$10,000	\$0	\$12,600	\$10,000	126
18	7	04	30	1802	1981	Kingwood	442	1848	3/2	8/7/2014	\$15,000	\$0	\$15,850	\$15,000	106
19	7	02	30	400	1978	Bendix	442	1344	2/1	8/26/2014	\$8,000	\$0	\$11,240	\$8,000	141
20	7	02	30	301	1966	Sportcraft	451	612	2/1	9/20/2014	\$12,500	\$0	\$4,370	\$12,500	35
21	7	02	21A	358	1969	Broadmore	451	672	2/1	9/26/2014	\$10,000	\$0	\$2,920	\$10,000	29
22	7	06	33	1371	1967	Marlette	451	681	2/1	10/15/2014	\$7,000	\$0	\$7,740	\$7,000	111
23	7	05	30	434985	1976	Fuqua	452	960	1/1	10/15/2014	\$10,500	\$0	\$5,000	\$10,500	48
24	7	02	30	470	1986	Redman	441	924	2/2	11/1/2014	\$13,000	\$0	\$11,830	\$13,000	91
25	7	02	30	306	1973	Glenbrook	441	728	2/1	11/17/2014	\$19,500	\$0	\$6,150	\$19,500	32
26	7	56	30	1443	1990	Redman	441	924	2/1	11/30/2014	\$24,950	\$0	\$8,520	\$24,950	34
27	7	56	33B	1466	1995	Fleetwood	441	672	2/1	11/30/2014	\$21,950	\$0	\$16,030	\$21,950	73
28	7	05	30	2505	1987	Liberty	442	1152	3/2	12/2/2014	\$13,000	\$0	\$13,390	\$13,000	103
29	7	04	30	1767	1977	Liberty	441	1008	Unk	12/12/2014	\$10,000	\$0	\$7,540	\$10,000	75

Mean	86	COD	37	RMV Total	\$273,500
Median	87	COV	43	Adj. S. P. Total	\$353,295
GeoMean	77	AAD	32		
Wtd. Mean	77	PRD	1.11		

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
	019	07	27	000		0	St. Helens

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
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Adjustment Calculation Summary

Sample - Number of Sales

0

Population - Number of Accounts

Sales as a percentage of the Population

0 %

Prior Year Population Values

Land RMV

0.00 %

0

0.00 %

OSD RMV

0.00 %

0

0.00 %

Residential Improvement RMV

0.00 %

0

0.00 %

Farm Improvement RMV

0.00 %

0

0.00 %

SelectedRatioFromSales

87

RMV Adjustment

100

Before Ratio

87

Overall Adjustment Factor

115

Land Adjustment Factor

100

OSD Adjustment Factor

100

Residential Adjustment Factor

115

Farm Improvement Factor

115

After Ratio

100

Selected Ratio

87 2015

Adjustment

115

Explanation

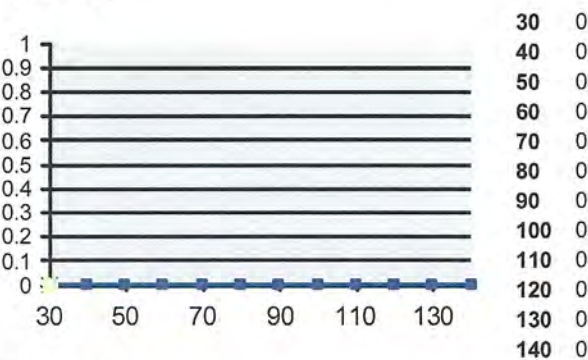
Having no useable sales available in the Crestwood Village manufactured home park to analyze, it is recommended to use the conclusion from the MA 07, General area. The number of accounts in this grouping is 114.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

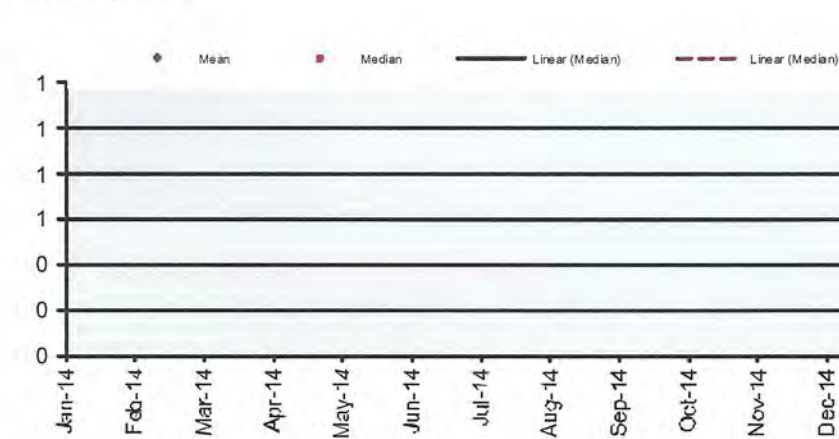
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 0

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App Year	# of Sales	Location
019	07	28	000			0	Columbia City

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

Adjustment Calculation Summary

Sample - Number of Sales

0

Population - Number of Accounts

Sales as a percentage of the Population

0 %

Prior Year Population Values

Land RMV

0.00 %

0

0.00 %

OSD RMV

0.00 %

0

0.00 %

Residential Improvement RMV

0.00 %

0

0.00 %

Farm Improvement RMV

0.00 %

0

0.00 %

SelectedRatioFromSales

87

RMV Adjustment

100

Before Ratio

87

Overall Adjustment Factor

115

Land Adjustment Factor

100

OSD Adjustment Factor

100

Residential Adjustment Factor

115

Farm Improvement Factor

115

After Ratio

100

Selected Ratio	87	2015	Adjustment	115
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Explanation

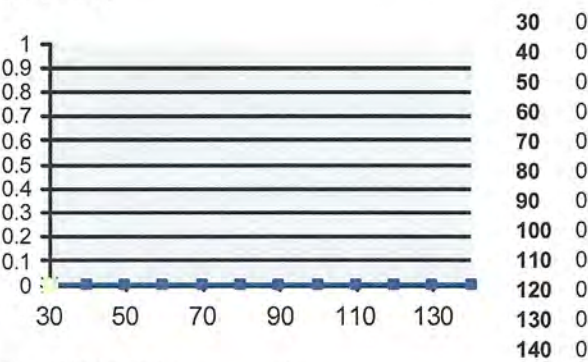
The sales data is insufficient due to having only one useable sale for the Columbia City Estates park. The population of accounts is 42. Therefore, it is concluded to use the MA 07, General area conclusion of a median of 87 and an overall adjustment of 115.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

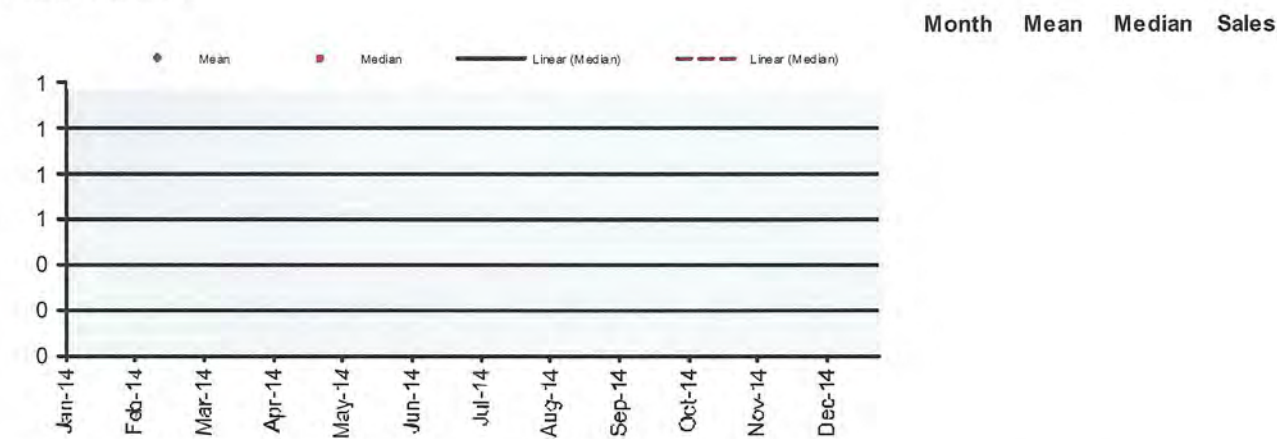
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

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

COLUMBIA County 2015 Ratio Study
Personal Property Manufactured Structures
MA 7 SA 28 Columbia City Estates

Sale #	MA	SA	RJ Code	Acct #	Year Built	Manufacturer	Class	Sq. Footage	Bed & Bath	Sales Date	Sales Price	Park Buy In	RMV	Adj. Sales Price	Ratio
1	7	28	33	1031	1994	Fleetwood	442	1296	3/2	10/1/2014	\$38,000	\$0	\$22,090	\$38,000	58

Only one sale, insufficient for analysis.

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
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	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	43,690	100.00 %	67,283	100.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	65			
RMV Adjustment	100			
Before Ratio	65			
Overall Adjustment Factor	154			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	154			
Farm Improvement Factor	154			
After Ratio	100			
Selected Ratio	65	2015	Adjustment	154

Explanation

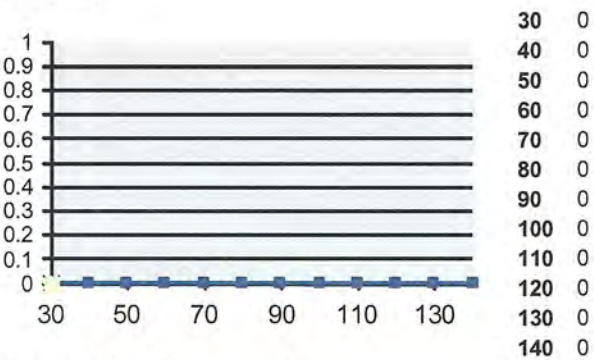
This analysis of sales is located in the Springlake Park area which is located in Scappoose. The number of accounts is 145 and there were 13 sales. The sales are a 8.98% percent of the population. The Median of 65 was selected with an overall adjustment of 154.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

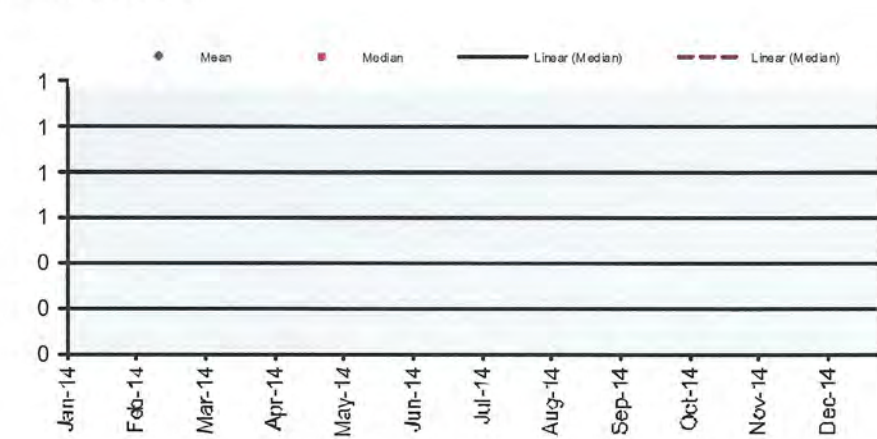
Frequency



Number Of Sales 0

Median
Wtd Mean
AD
GeoMean
COD
PRD
Mean
95%
SD
Confidence
COV

Central Tendencies



Month Mean Median Sales

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

COLUMBIA County 2015 Ratio Study
Personal Property Manufactured Structures
MA 07 SA 30 Springlake Manufactured Home Park

Sale #	MA	SA	RJ Code	Acct #	Year Built	Manufacturer	Class	Sq. Footage	Bed & Bath	Sales Date	Sales Price	Park Buy In	RMV	Adj. Sales Price	Ratio
1	7	30	30	157	1995	Marlette	452	1134	3/2	2/13/2014	\$58,500	\$16,000	\$28,400	\$42,500	67
2	7	30	30	433877	1988	Liberty	442	1296	3/2	2/14/2014	\$74,950	\$16,000	\$33,710	\$58,950	57
3	7	30	33	30251	2005	Champion	442	1512	3/2	2/26/2014	\$135,000	\$16,000	\$77,660	\$119,000	65
4	7	30	33	103	1994	Marlette	462	1620	3/2	3/13/2014	\$110,000	\$16,000	\$63,240	\$94,000	67
5	7	30	33	129	1990	Fleetwood	452	1555	3/2	3/20/2014	\$65,000	\$16,000	\$32,530	\$49,000	66
6	7	30	30	136	1995	Fleetwood	462	1412	3/2	3/26/2014	\$113,500	\$16,000	\$64,290	\$97,500	66
7	7	30	30	30242	1998	Guerdon	452	1512	3/2	4/18/2014	\$118,000	\$16,000	\$57,180	\$102,000	56
8	7	30	33	179	1997	Golden Eagle	463	2380	3/2	6/9/2014	\$149,500	\$16,000	\$103,710	\$133,500	78
9	7	30	30	161	1996	Fleetwood	452	1782	3/2	6/19/2014	\$78,000	\$16,000	\$44,910	\$62,000	72
10	7	30	33	230	2002	Home Builders	453	1760	3/2	6/23/2014	\$132,000	\$16,000	\$59,130	\$116,000	51
11	7	30	30	30423	1995	Redman	452	1680	3/2	10/23/2014	\$85,000	\$16,000	\$42,600	\$69,000	62
12	7	30	33	110	1989	Liberty	452	1512	3/2	10/24/2014	\$58,500	\$16,000	\$20,560	\$42,500	48
13	7	30	33	118	1989	Guerdon	442	972	2/2	12/11/2014	\$56,000	\$16,000	\$18,970	\$40,000	47

Mean	62	COD	11	RMV Total	\$646,890
Median	65	COV	14	Adj. S. P. Total	\$1,025,950
GeoMean	61	AAD	7		
Wtd. Mean	63				

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
019	07	31	000		0	Scappoose							

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts				
Sales as a percentage of the Population	0 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV		0.00 %	0	0.00 %
OSD RMV		0.00 %	0	0.00 %
Residential Improvement RMV		0.00 %	0	0.00 %
Farm Improvement RMV		0.00 %	0	0.00 %
SelectedRatioFromSales	87			
RMV Adjustment	100			
Before Ratio	87			
Overall Adjustment Factor	115			
Land Adjustment Factor	100			
OSD Adjustment Factor	100			
Residential Adjustment Factor	115			
Farm Improvement Factor	115			
After Ratio	100			
Selected Ratio	87	2015	Adjustment	115

Explanation

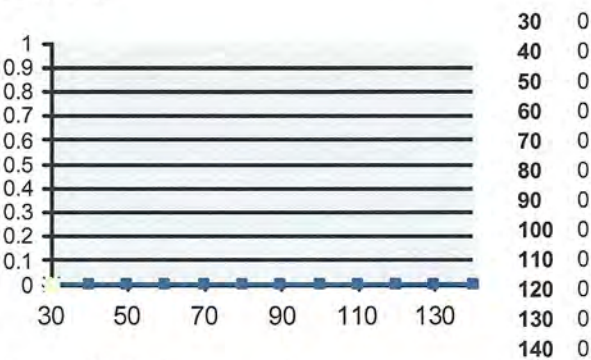
The number of accounts located in Crown Park (Scappoose) is 23. There were no sales for this current year to analyze. Therefore it is recommended to apply the conclusion from the MA 07 General Area here.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

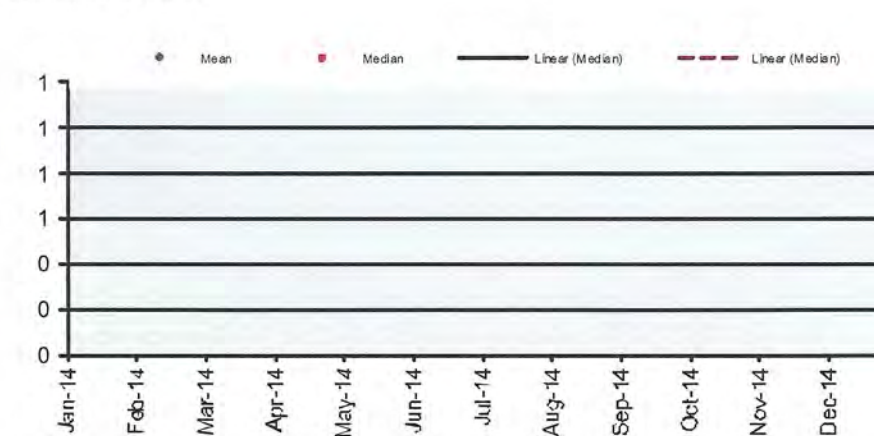
COLUMBIA County 2015 Ratio Study

Frequency



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	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													

**ALL
MAINTENANCE
AREAS

STUDY AREA 60

ISLANDS**

COLUMBIA County 2015 Ratio Study

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

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	26			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	1,179,570	100.00 %	1,179,570	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	2015	Adjustment	100

Explanation

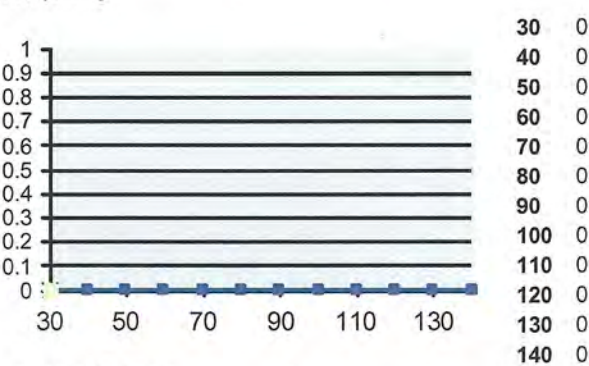
These island properties are located on the Columbia River. They have little or no marketability due to access and development limitations. The majority of these properties are owned by governmental agencies and are non-assessable. Therefore, it is recommended not to apply an adjustment to the values for this year due to these issues. Note: the 200 RMV classes in this analysis are the non-assessable properties owned by State or Federal agencies.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

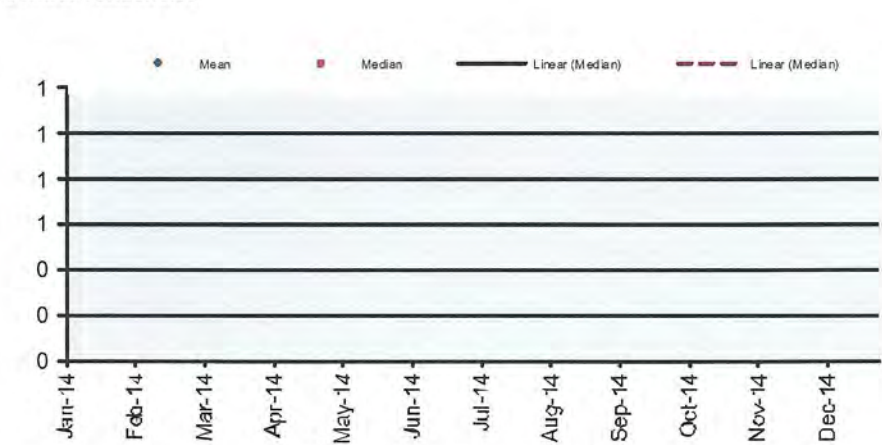
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

Central Tendencies



Month Mean Median Sales

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

**ALL
MAINTENANCE
AREAS**

RMV CLASS 600

**STUDY AREA 06
HIGHEST AND BEST USE
FOREST LANDS**

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
600	04	06	000		0	Rainier	600	05	06	000		0	Clatskanie
600	03	06	000		0	Vernonia	600	06	06	000		0	Rural St Helens
600	02	06	000		0	Scappoose	601	04	06	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	595			
Sales as a percentage of the Population	0.00 %	Pre-Trend Brkdown	Post Trend Values	Post Trend Brkdown
Prior Year Population Values				
Land RMV	92,426,600	100.00 %	92,426,600	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	4,530	0.00 %	4,530	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	2015	Adjustment	100

Explanation

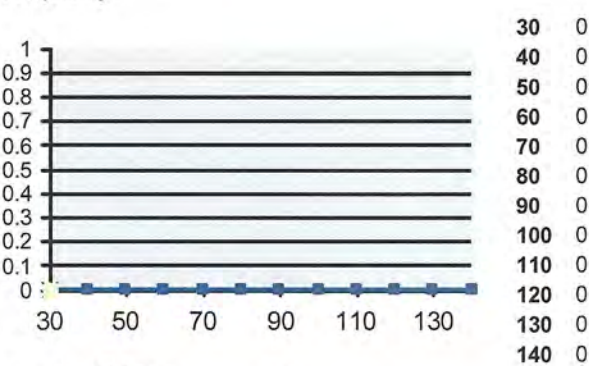
This grouping of Highest and Best Use Forestland properties are typically large tracts of land located away from arterial and collector roads. Most will have topography and access limitations which hinder usability. Real Market Values for these properties are applied each assessment year and are based on the Designated Forest Land values provided by the Department of Revenue annually. There is one account which has an improvement on it for equipment storage but is of little value and impact is minimal. Historically little sales activity is associated with these properties and therefore no adjustment is recommend.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

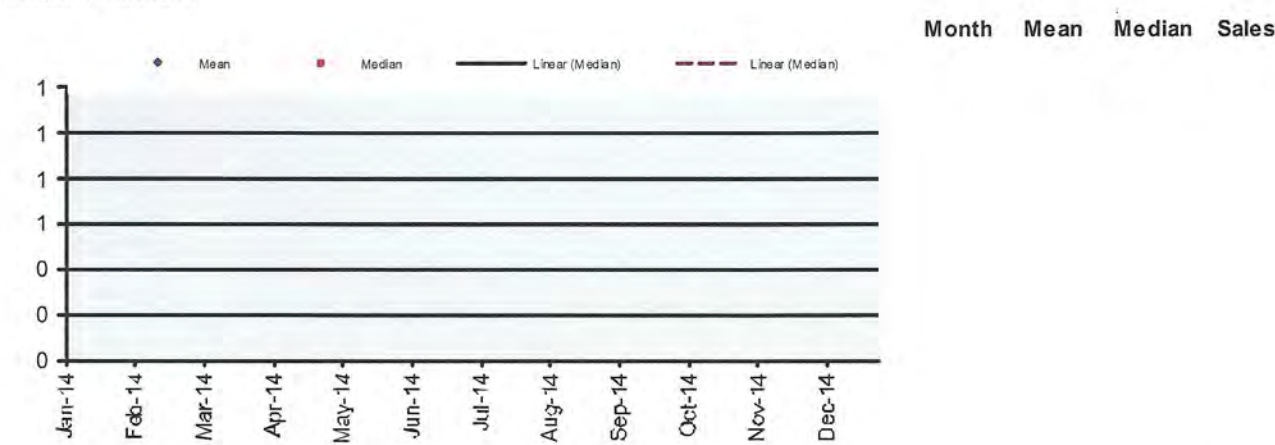
Frequency



Number Of Sales 0

- Median
- Wtd Mean
- AD
- GeoMean
- COD
- PRD
- Mean
- 95% Confidence
- SD
- COV

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

**ALL
MAINTENANCE
AREAS**

RMV CLASSES 2XX & 3XX

**COMMERCIAL
AND
INDUSTRIAL
PROPERTIES**

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
200	03	00	000		0	Vernonia	200	02	72	000		0	Scappoose
200	06	65	000		0	Rural St Helens	200	02	22	000		0	Scappoose
200	02	11	000		0	Scappoose	200	02	21	000		0	Scappoose
200	04	44	000		0	Rainier	200	03	03	000		0	Vernonia
200	06	00	000		0	Rural St Helens	200	04	45	000		0	Rainier
200	06	63	000		0	Rural St Helens	200	01	74	000		0	St Helens/Col City
200	01	00	000		1	St Helens	200	02	15	000		0	Scappoose
200	02	14	000		0	Scappoose	200	04	60	000		0	Rainier
200	04	42	000		0	Rainier	200	01	72	000		0	St Helens
200	02	00	000		1	Scappoose	200	06	64	000		0	Rural St Helens
200	05	51	000		0	Clatskanie	200	04	00	000		0	Rainier
200	01	73	000		0	St Helens	200	05	00	000		0	Clatskanie
200	05	60	000		0	Clatskanie	200	06	62	000		0	Rural St Helens
200	06	71	000		0	Rural St Helens	200	01	01	000		0	Columbia City
200	02	12	000		0	Scappoose	200	03	31	000		0	Vernonia
200	02	41	000		0	Sauvies Island	200	05	55	000		0	Clatskanie
200	01	71	000		0	St Helens	200	04	41	000		0	Rainier
200	06	61	000		0	Rural St Helens							

Adjustment Calculation Summary

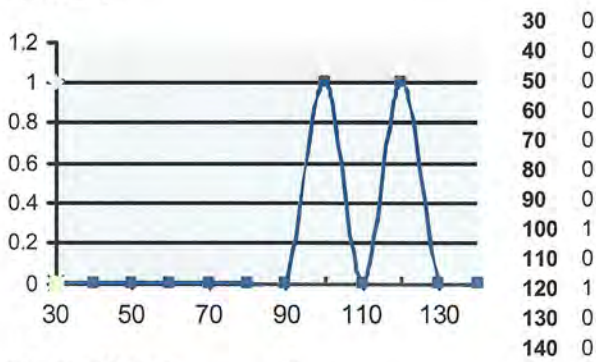
Sample - Number of Sales	2			
Population - Number of Accounts	537			
Sales as a percentage of the Population	0.37 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	33,853,770	100.00 %	29,791,318	100.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	0	0.00 %	0	0.00 %
Farm Improvement RMV	0	0.00 %	0	0.00 %
SelectedRatioFromSales	114			
RMV Adjustment	100			
Before Ratio	114			
Overall Adjustment Factor	88			
Land Adjustment Factor	88			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	114	2015	Adjustment	88
Explanation				
Selected the Median of 114. No time adjustment was applied.				

Performance History

	2015	2014	2013	2012	2011
COD	9.65	-	-	-	-
PRD	1.01	-	-	-	-

COLUMBIA County 2015 Ratio Study

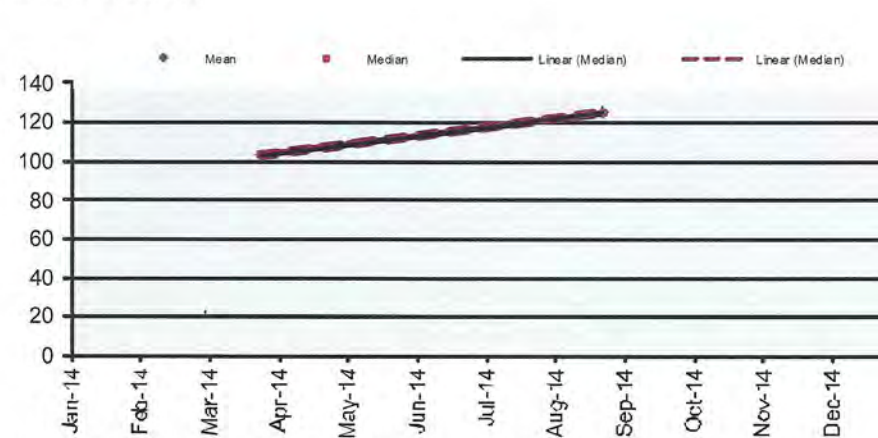
Frequency



Number Of Sales 2

Median	114	Wtd Mean	113
AD	11.00	GeoMean	114
COD	9.65	PRD	1.01
Mean	114	95% Confidence	21.56
SD	15.56		
COV	13.65		

Central Tendencies



Month	Mean	Median	Sales
Apr-14	103	103	1
Sep-14	125	125	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	200	599	30	3N2W13-CA-01300	2014	2537	0.69	463,640	0	463,640	450,000	Apr-14	1	103
01	00	000	200		33	4N1W04-BD-02100	2014	6526	0.98	498,240	0	498,240	397,696	Sep-14	2	125

COLUMBIA County 2015 Ratio Study

RMV Class	MA	SA	NH	App Year	# of Sales	Location	RMV Class	MA	SA	NH	App Year	# of Sales	Location
201	03	00	000		1	Vernonia	201	01	71	000		0	St Helens
201	02	11	000		0	Scappoose	201	06	61	000		0	Rural St Helens
201	04	44	000		0	Rainier	201	02	72	000		0	Scappoose
201	06	00	000		0	Rural St Helens	201	02	22	000		0	Scappoose
201	02	25	000		0	Scappoose	201	02	21	000		0	Scappoose
201	06	63	000		0	Rural St Helens	201	01	74	000		0	St Helens/Col City
201	02	14	000		0	Scappoose	201	02	15	000		0	Scappoose
201	01	00	000		10	St Helens	201	01	72	000		0	St Helens
201	04	42	000		0	Rainier	201	06	64	000		0	Rural St Helens
201	02	00	000		0	Scappoose	201	04	00	000		0	Rainier
201	05	51	000		0	Clatskanie	201	05	00	000		1	Clatskanie
201	01	73	000		0	St Helens	201	01	01	000		0	Columbia City
201	01	15	000		0	St Helens	201	02	13	000		0	Scappoose
201	06	71	000		0	Rural St Helens	201	03	31	000		0	Vernonia
201	02	12	000		0	Scappoose	201	04	41	000		0	Rainier

Adjustment Calculation Summary

Sample - Number of Sales	12			
Population - Number of Accounts	1,068			
Sales as a percentage of the Population	1.12 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	116,465,320	34.91 %	102,489,482	32.06 %
OSD RMV	25,500	0.01 %	25,500	0.01 %
Residential Improvement RMV	216,867,220	65.00 %	216,867,220	67.85 %
Farm Improvement RMV	262,460	0.08 %	262,460	0.08 %
SelectedRatioFromSales	104			
RMV Adjustment	100			
Before Ratio	104			
Overall Adjustment Factor	96			
Land Adjustment Factor	88			
OSD Adjustment Factor	100			
Residential Adjustment Factor	100			
Farm Improvement Factor	100			
After Ratio	100			
Selected Ratio	104	2015	Adjustment	96

Explanation

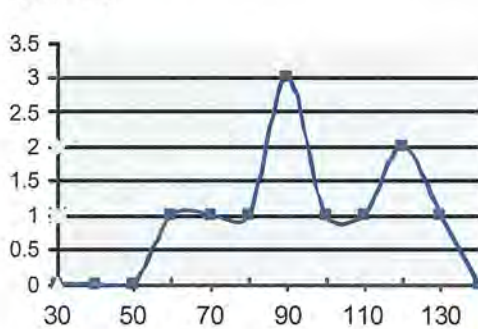
Selected the Median of 104. This central tendency was not adjusted for time. The improvements were valued using Marshall Swift Valuation services and are current for January 1, 2015 so no adjustment was made to the commercial improvements.

Performance History

	2015	2014	2013	2012	2011
COD	21.23	15.07	10.91	18.02	-
PRD	1.15	1.02	0.99	1.09	-

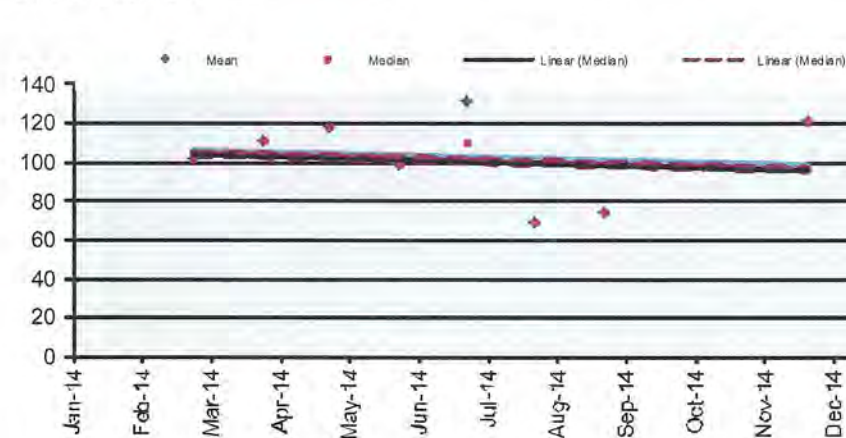
COLUMBIA County 2015 Ratio Study

Frequency



Number Of Sales 12

Central Tendencies



Month	Mean	Median	Sales
Mar-14	102	102	2
Apr-14	111	111	2
May-14	118	118	1
Jun-14	99	99	1
Jul-14	131	110	3
Aug-14	69	69	1
Sep-14	74	74	1
Dec-14	121	121	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	201	576	33	4N1W08-AC-02400	2014	5586	0.63	353,540	201,350	554,890	800,000	Aug-14	1	69
01	00	000	201	574	30	4N1W05-DA-06101	2014	6223	0.82	378,380	163,650	542,030	735,000	Sep-14	2	74
01	00	000	201	510	30	4N1W03-BD-07200	2014	2686	0.12	56,330	283,010	339,340	380,000	Apr-14	3	89
01	00	000	201	510	30	4N1W05-DD-02500	2014	5114	2.32	542,600	2,821,350	3,363,950	3,650,000	Jul-14	4	92
01	00	000	201	591	30	4N1W04-AA-01600	2014	1494	0.57	238,420	890,630	1,129,050	1,200,000	Mar-14	5	94
01	00	000	201	520	30	4N1W04-BD-06500	2014	3642	0.10	46,260	131,000	177,260	179,900	Jun-14	6	99
05	00	000	201	552	30	7N4W08-DB-01600	2014	1877	0.43	105,880	436,970	542,850	500,000	Mar-14	7	109
03	00	000	201	513	30	4N4W04-BC-03400	2014	3034	0.33	79,620	157,320	236,940	200,000	May-14	8	118
01	00	000	201	581	30	4N1W04-BD-08000	2014	8692	0.32	141,740	82,000	223,740	185,000	Dec-14	9	121
01	00	000	201	540	33	4N1W04-BA-03300	2014	4769	0.38	102,690	126,600	229,290	178,500	Jul-14	10	128
01	00	000	201	819	28	5N1W28-AD-01100	2014	2224	0.23	104,000	187,730	291,730	220,000	Apr-14	11	133
01	00	000	201	500	30	4N1W08-AB-00202	2014	4187	0.40	121,560	33,830	155,390	90,000	Jul-14	12	173

COLUMBIA County 2015 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		1	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	1	RECALCULATED		
Population - Number of Accounts	129			
Sales as a percentage of the Population	0.78 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	41,161,520	100.00 %	41,161,520	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	2015	Adjustment	100

Explanation

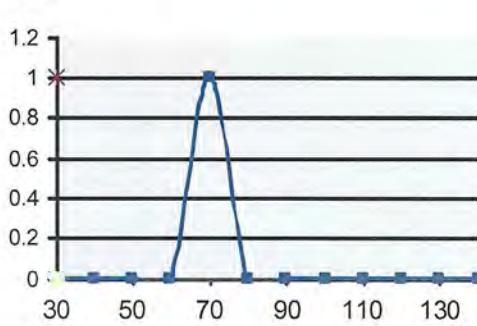
Having only one sale available for analysis makes this study insufficient. Therefore, it has been decided to not apply an adjustment to these properties.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	-	0.00	-	-
PRD	1.00	-	1.00	-	-

COLUMBIA County 2015 Ratio Study

Frequency

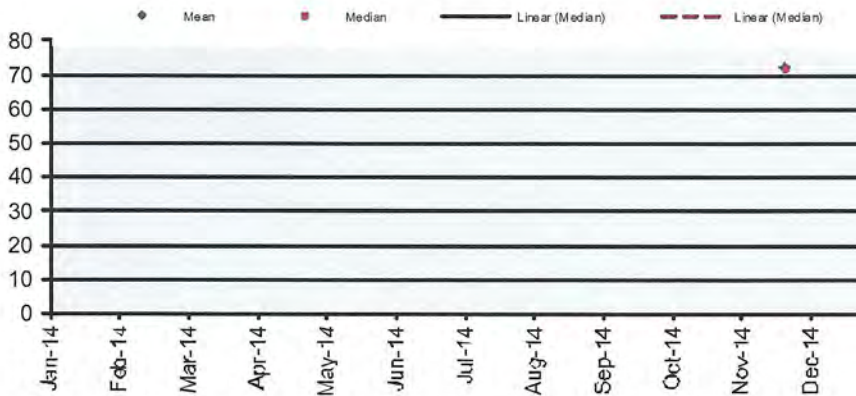


30 0
40 0
50 0
60 0
70 1
80 0
90 0
100 0
110 0
120 0
130 0
140 0

Median	72	Wtd Mean	72
AD	0.00	GeoMean	72
COD	0.00	PRD	1.00
Mean	72	95% Confidence	1.96
SD	1.00		
COV	1.39		

Number Of Sales 1

Central Tendencies



Month	Mean	Median	Sales
Dec-14	72	72	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	300		30	3N2W12-AB-00100	2014	8577	2.57	360,980	0	360,980	500,000	Dec-14	1	72

COLUMBIA County 2015 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	90	000		0	Rainier
301	01	90	000		0	St Helens/Col City	301	05	00	000		0	Clatskanie
301	02	00	000		0	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	1	RECALCULATED		
Population - Number of Accounts	171			
Sales as a percentage of the Population	0.58 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	54,734,840	60.01 %	54,734,840	60.01 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	36,377,950	39.89 %	36,377,950	39.89 %
Farm Improvement RMV	91,900	0.10 %	91,900	0.10 %
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	2015	Adjustment	100

Explanation

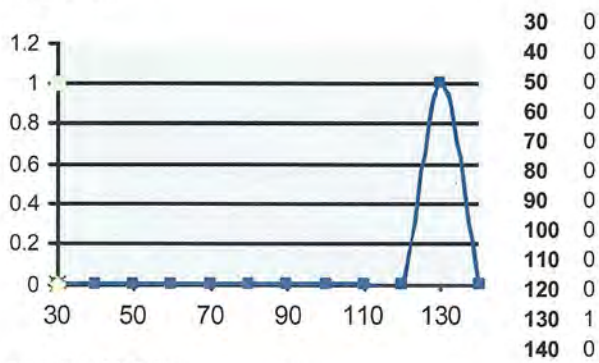
There was only one sale of improved Industrial properties during the current study year. Because the sales date is inadequate, it is recommended to apply no adjustment to these properties.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	-	-	3.13	-
PRD	1.00	-	-	0.99	-

COLUMBIA County 2015 Ratio Study

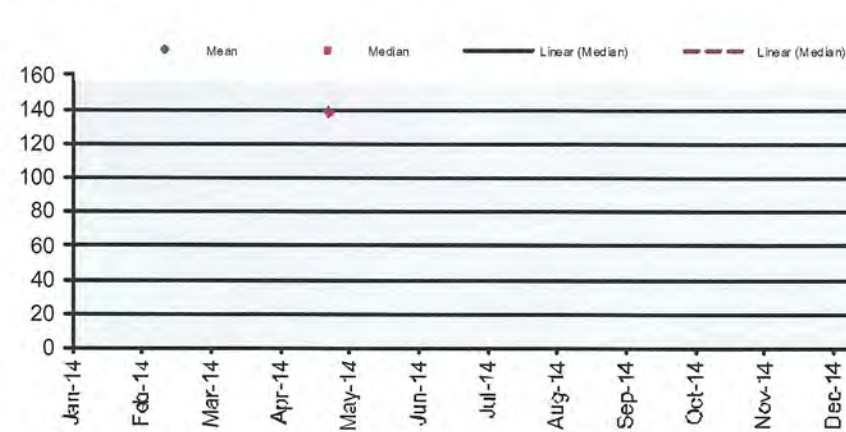
Frequency



Number Of Sales 1

Median	139	Wtd Mean	139
AD	0.00	GeoMean	139
COD	0.00	PRD	1.00
Mean	139	95% Confidence	1.96
SD	1.00		
COV	0.72		

Central Tendencies



Month	Mean	Median	Sales
May-14	139	139	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	00	000	301	594	30	4N1W09-BB-01000	2014	2979	3.68	243,760	380,680	624,440	450,000	May-14	1	139

**ALL
MAINTENANCE
AREAS**

RMV CLASS 701

**MULTI FAMILY
(5 PLUS UNITS)**

COLUMBIA County 2015 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		1	St Helens	701	04	00	000		0	Rainier
701	02	00	000		0	Scappoose	701	05	00	000		0	Clatskanie
701	03	00	000		0	Vernonia	701	06	00	000		0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	1	RECALCULATED		
Population - Number of Accounts	105			
Sales as a percentage of the Population	0.95 %	Pre-Trend Brkdwn	Post Trend Values	Post Trend Brkdwn
Prior Year Population Values				
Land RMV	11,476,170	22.32 %	11,476,170	22.32 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	39,902,610	77.62 %	39,902,610	77.62 %
Farm Improvement RMV	31,050	0.06 %	31,050	0.06 %
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	2015	Adjustment	100

Explanation

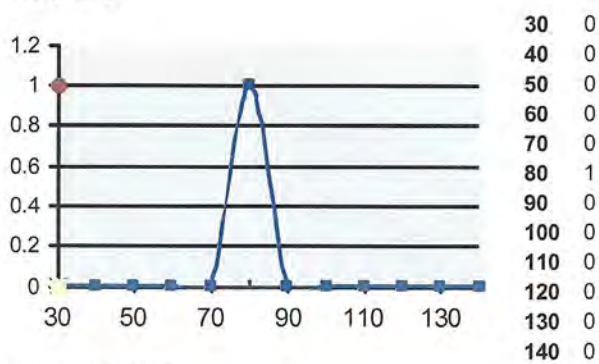
The sales data is insufficient with having only one sale to analyze. Therefore, no adjustment is recommended.

Performance History

	2015	2014	2013	2012	2011
COD	0.00	-	-	-	-
PRD	1.00	-	-	-	-

COLUMBIA County 2015 Ratio Study

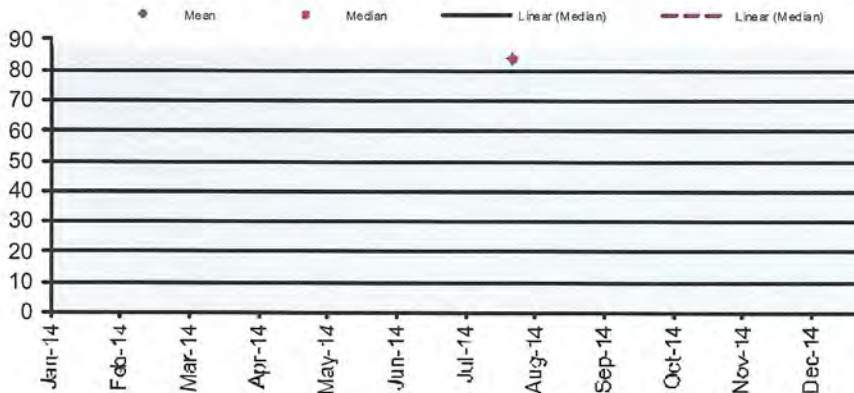
Frequency



Number Of Sales 1

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		

Central Tendencies



Month	Mean	Median	Sales
Aug-14	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
01	00	000	701	761	30	5N1W33-DB-00806	2014	5741	0.53	209,000	485,040	694,040	830,000	Aug-14	1	84

**ALL
MAINTENANCE
AREAS**

RMV CLASS 221

**COMMERCIAL
FLOATING PROPERTY**

COLUMBIA County 2015 Ratio Study

RMV	Class	MA	SA	NH	App	# of	Location
221	02	00	000		Year	Sales	
						0	Scappoose

RMV	Class	MA	SA	NH	App	# of	Location
221	06	00	000		Year	Sales	
						0	Rural St Helens

Adjustment Calculation Summary

Sample - Number of Sales	0	RECALCULATED		
Population - Number of Accounts	3			
Sales as a percentage of the Population	0.00 %	Pre-Trend	Post Trend	Post Trend
Prior Year Population Values		Brkdwn	Values	Brkdwn
Land RMV	0	0.00 %	0	0.00 %
OSD RMV	0	0.00 %	0	0.00 %
Residential Improvement RMV	936,230	100.00 %	936,230	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	2015	Adjustment	100
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Explanation

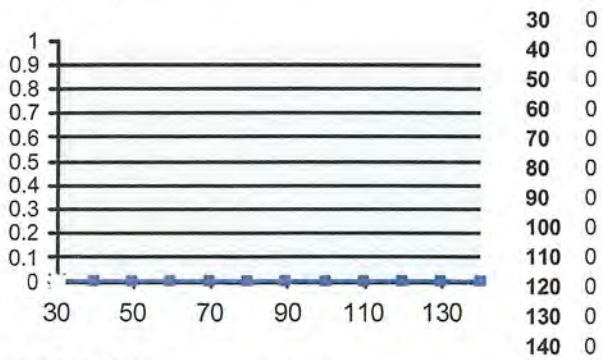
There were no useable sales available for this study. Currently, the Commercial Floating properties are being re-appraised and this re-appraisal will not be completed until after the Ratio Study is submitted. Therefore, it is recommend not to apply an adjustment at this time.

Performance History

	2015	2014	2013	2012	2011
COD	-	-	-	-	-
PRD	-	-	-	-	-

COLUMBIA County 2015 Ratio Study

Frequency



Median

Wtd Mean

AD

GeoMean

COD

PRD

Mean

95%

SD

Confidence

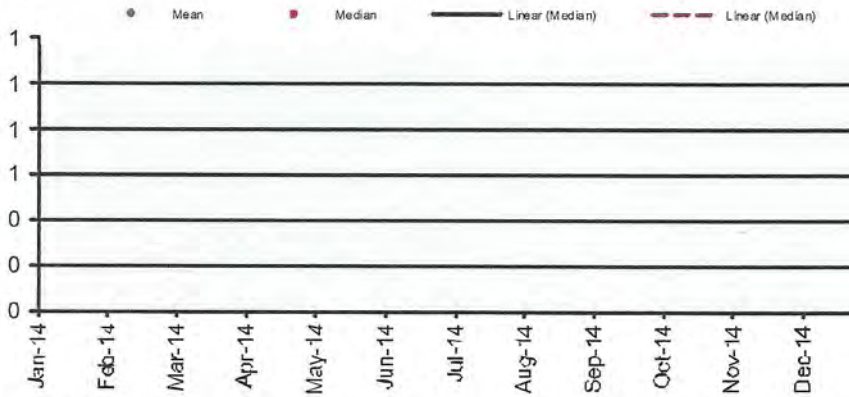
COV

Number Of Sales

0

Central Tendencies

Month Mean Median Sales



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

COLUMBIA County 2015 Ratio Study
Commercial Floating Property Sales (Personal Property Watercraft)

Sale	Code Area	Account	Tax ID	Marine Board #	RMV Class	Sale Date	Adjusted Sales Price	MA	SA	RJ Code	RMV	Ratio
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Sample - Number of Sales	0	Median	COD
Population - Number of Accounts	3	Mean	SD
Sales as a percentage of the Population	0.00 %	GeoMean	COV
		Weighted Mean	AAD
			PRD

The analysis for RMV Class 221, SA 00 (Commercial Floating Properties) was not able to be performed using the current Ratio Study Computer program. Instead, the analysis was performed by tracking the useable sales from 1/1/2014 through 12/31/14 using Excel.

Explanation:

There were no useable sales available for this study. Currently, the Commercial Floating properties are being re-appraised and this re-appraisal will not be completed until after the Ratio Study is submitted. Therefore, it is recommend not to apply an adjustment at this time.

ALL
MAINTENANCE
AREAS

COEFFICIENT OF
DISPERSION

&

PRICE RELATED
DIFFERENTIAL

AREAS OF CONCERN

COLUMBIA County 2015 Ratio Study

Coefficient of Dispersion

Following are the Coefficients of Dispersion by Maintenance Area, Study Area and RMV Class from the sales date of January 1, 2014 through December 31, 2014. This is the sales study period used in the 2015 Ratio Report.

Current COD Standards:

Type of property (RMV Class)	Maximum COD
Vacant Land (100, 400)	20
Real & Personal manufactured structures	25
Urban residential (101)	
Homogenous	10
Non-homogenous	15
Rural Improved (101, 401)	20
Apartments (701)	12
Other Income (201)	
Large urban	15
Smaller rural	20

Columbia County's COD areas of concern:

Maintenance Area	Study Area(s)	RMV Class(es)	COD	Maximum Standard COD	Prior Year COD	Location
All	95 & 97	111	25	Unknown	32	Floating Property, County wide
All	General	019	37	25	23	PPMS
All	All	201	21.23	20	15.07	Commercial Improved, county wide

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

Maintenance 1, Study Area 00 is vacant land located in the City of St. Helens. There were 10 useable sales, with characteristics that were similar. However, It is worth noting the sales price of each property varied widely. It is also worth noting there wasn't a COD for the prior year to compare to. The St. Helens area will be re-appraised within the next two years.

There were only 5 useable sales for the the Floating Properties (Floating homes, Boathouses and Combinations) study. This study is comprised of differing improvements which are , at times, complex and unique in nature. Also, change of ownership/sales data is not reliable as it is not provided timely and/or not provided at all.

The personal properties located within the general area county wide are also a unique market to analyze. There were 29 useable sales to study, with varying sales prices which skewed the resulting COD. It is recommended that this area be given closer scrutiny during the 2016 setup.

Currently the Commercial properties are undergoing re-appraisal. There were 12 improved commercial sales this last year. It is anticipated the re-appraisal and the set up will remedy the COD issue.

COLUMBIA County 2015 Ratio Study
Price Related Differential

Following are the Areas of Concern for the Price Related Differential (PRD) by Maintenance Area, Study Area and RMV Class. This data is from the sales file dated January 1, 2014 through December 31, 2014 and has been used in the 2015 Ratio Report.

Maintenance Area	Study Area	Property Class	PRD	Under .98	Over 1.03	Location
01	00	100	1.11		X	St. Helens City, Vacant Land
03	03	101	1.05		X	Vernonia, City, Flood Area
03	31	400	1.04		X	Vernonia, Rural Value Zone 1, Vacant Land
03	31	401	1.06		X	Vernonia, Rural Value Zone 1, Improved
04	41	401, 409	.97	X		Rainier, Rural Value Zone 1, Improved
ALL	00	201	1.15		X	Commercial County wide, Improved
ALL	ALL	111	1.38		X	Floating Property, County wide
ALL	General	019	1.11		X	PPMS

If the PRD is over 1.03, then the PRD is regressive. This means the low-value properties are overvalued and high-value properties are undervalued.

When the PRD is below .98, then the properties are considered progressive. This means the high-value properties are overvalued and low-value properties are undervalued.